

# **FINANCIAL STATEMENTS FOR FINANCIAL YEAR 2014-15**



## **BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**

**(A Govt. Of Bihar Undertaking)**

**CIN : U40102BR2012SGC018889**

**(Registered Office : Vidyut Bhawan, Bailey Road, Patna-800001)**

**Email : itbsptcl@gmail.com.**

**Phone No : 0612-2504442**

**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**  
**BALANCE SHEET AS AT 31st MARCH 2015**

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Particulars		Note No.	As At 31st March 2015	As At 31st March 2014
<b>I. EQUITY AND LIABILITIES</b>				
(1) Shareholders' funds				
(a) Share capital	2		2,35,00,00,000	2,00,00,00,000
(b) Reserves & surplus	4		16,11,60,99,932	16,00,21,69,850
			18,46,60,99,932	16,02,21,69,850
(2) Share Application Money pending allotment	3		27,96,00,86,085	23,05,07,73,459
(3) Non-current liabilities				
(a) Long-term borrowings	5		3,98,72,37,763	2,44,28,44,937
(b) Other Long term liabilities	6			
(c) Long term provisions	7			
			3,98,72,37,763	2,44,28,44,937
(4) Current liabilities				
(a) Short-term borrowings	8			
(b) Trade payables				
(c) Other current liabilities	9		2,69,14,99,959	1,28,91,38,356
(d) Short term provisions	10		7,88,42,862	5,17,69,299
			2,77,03,42,821	1,34,09,07,654
<b>TOTAL</b>			<b>53,18,37,66,601</b>	<b>42,85,66,95,900</b>
<b>II. ASSETS</b>				
(1) Non-current assets				
(a) Fixed assets				
(i) Tangible assets	28		30,81,21,09,626	28,47,27,43,765
(ii) Capital Work in Progress	11		7,32,48,70,204	5,44,33,67,818
(b) Non-Current Investment	12		1,59,85,91,433	1,16,90,28,995
(c) Long term loans and advances	13		55,89,86,220	16,50,91,222
(d) Other non current assets	14		2,46,53,890	2,82,75,594
			40,31,92,11,373	35,27,85,07,395
(2) Current assets				
(a) Current Investment	15			
(b) Inventories	16		1,21,06,36,587	78,51,84,260
(c) Trade receivables	17		1,35,46,113	4,60,56,458
(d) Cash and bank balances	18		11,35,70,79,998	6,04,98,22,400
(e) Short-term loans and advances	19		19,31,91,973	17,23,53,351
(f) Other current assets	20		9,01,00,555	52,47,72,035
			12,86,45,55,227	7,57,81,88,503
<b>TOTAL</b>			<b>53,18,37,66,601</b>	<b>42,85,66,95,900</b>
Significant accounting policies	1			
Notes to the financial statements	2-29			

The accompanying notes are an integral part of the financial statements

As per our report of even date attached  
For Anant Dokania & Co.  
Chartered Accountants - *anant*  
(Firm Regn. No. 007482-0)



CA  
Partner  
M. No. 071682

*[Signature]*  
29/9/15  
DGM (Finance)

For and on behalf of the board

*42*  
Managing Director

*[Signature]*  
Chairman

Place: Patna  
Date: 30.09.2015



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**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**  
**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH 2015**

Particulars	Note No.	For the Year ended 31st March 2015	For the Year ended 31st March 2014
<b>I Revenue</b>			
(a) Revenue from operations	21	2,68,56,25,491	2,23,20,83,824
(b) Other income	22	2,68,56,25,491	2,23,20,83,824
(c) Total Revenue		21,38,87,774	28,08,94,726
		<b>2,89,95,13,265</b>	<b>2,51,29,78,550</b>
<b>II Expenses:</b>			
(a) Administration & General Expenses	26	44,98,23,563	65,20,76,252
(b) Employee benefits expense	23	93,34,70,194	86,67,69,150
(c) Finance costs	24	18,52,79,983	14,20,80,844
(d) Depreciation & Amortisation expenses	25	59,36,89,690	1,06,61,23,627
(e) Holding Company Expenses	26	3,18,92,731	1,10,73,953
Total Expenses		<b>2,19,41,56,161</b>	<b>2,73,81,23,826</b>
<b>III Profit/(Loss) before exceptional and extraordinary items and tax (I-II)</b>		<b>70,53,57,104</b>	<b>(22,51,45,276)</b>
<b>IV Exceptional items:</b>			
<b>V Profit/(Loss) before extraordinary items and tax (III-IV)</b>		<b>70,53,57,104</b>	<b>(22,51,45,276)</b>
<b>VI Extraordinary items</b>			
<b>VII Profit/(loss) before tax (V-VI)</b>		<b>70,53,57,104</b>	<b>(22,51,45,276)</b>
<b>VIII Tax expense</b>			
(a) Current Tax		-	-
(b) Deferred Tax		-	-
<b>IX Profit/(loss) for the year (VII-VIII)</b>		<b>70,53,57,104</b>	<b>(22,51,45,276)</b>
<b>X Prior period items (net)</b>		<b>(7,53,60,710)</b>	<b>1,67,76,628</b>
<b>XI Profit/(loss) after Prior Period Items (IX-X)</b>	27	<b>78,07,17,814</b>	<b>(24,19,21,904)</b>
<b>XII Basic and Diluted Earnings per equity share</b> (Face value of Rs. 10/- each):			
(I) Basic (23,50,00,000 shares of Rs 10/- each) (previously 20,00,000 shares of Rs 10/- each)		3.32	(120.96)
Diluted		0.26	(0.10)
Significant accounting policies	1		
Notes to the financial statements	2-29		

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For Anant Dokania & Co.

Chartered Accountants

Firm Regn. No. 297408-0

For and on behalf of the board

Managing Director

Chairman

CA

Partner

M. No. 71682



DGM (Finance)

Place: Patna

Date: 30.09.2015



**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2015**

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Particulars	For the year ended 31st March 2015	For the year ended 31st March 2014
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before Tax as per Statement of Profit & Loss	78,07,17,814	(24,19,21,904)
Adjustments for :		
Depreciation	59,36,89,690	1,06,61,23,627
Adjustment from Reserves	16,43,094	-
Interest Income	(7,94,05,641)	(23,29,97,621)
Interest Expenses	18,52,79,983	14,20,80,844
Operating Profit before Working Capital Changes	1,48,19,24,939	73,32,84,945
Adjustments for increase/decrease in:		
Inventories	(42,54,52,328)	(14,39,46,170)
Trade receivables	3,25,10,345	(24,70,734)
Long term loans & advances	(39,38,94,998)	(16,50,91,222)
Short term loans & advances	(2,08,38,622)	(1,21,70,276)
Other current asset	43,46,71,480	(43,52,22,314)
Trade payables	-	-
Other current liabilities	1,40,23,61,603	79,49,32,285
Short term provisions	2,70,73,563	99,80,622
Long term provisions	-	-
Other long-term liabilities	-	-
Capital Grant for Capital Assets	29,85,052	9,79,81,947
<b>Cash generated from Operations</b>	<b>2,54,13,41,034</b>	<b>87,72,79,083</b>
Taxes Paid	-	-
<b>Net Cash generated from Operations</b>	<b>2,54,13,41,034</b>	<b>87,72,79,083</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Income	7,94,05,641	23,29,97,621
Current Investments	-	-
Non Current Investments	(42,95,62,438)	(5,87,46,515)
Other non current assets	-	-
Purchase of Fixed Assets & CWIP	(5,85,17,02,084)	(2,35,69,08,001)
Sale of fixed assets	36,93,49,973	8,34,586
<b>Net Cash from Investing Activities</b>	<b>(5,83,25,08,908)</b>	<b>(2,18,18,22,309)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/Decrease in long term borrowings	1,54,43,92,826	1,54,17,66,974
Increase/Decrease in short term borrowings	-	-
Proceeds from issuance of Share Capital	2,33,00,00,000	-
Equity Capital Pending Allotment	4,90,93,12,626	5,90,35,00,000
Interest Expenses	(18,52,79,983)	(14,20,80,844)
<b>Net Cash from Financing Activities</b>	<b>8,59,84,25,469</b>	<b>7,30,31,86,130</b>
<b>Net Increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>5,30,72,57,596</b>	<b>5,99,86,42,905</b>
Opening balance of Cash and Cash Equivalents	6,04,98,22,400	5,11,79,499
Closing balance of Cash and Cash Equivalents:	11,35,70,79,998	6,04,98,22,400
Consisting of:		
Cash in hand	2,41,473	3,12,006
Cash Imprests with Staff	1,07,78,127	1,98,19,637
-Balance with bank in current accounts	11,34,55,60,021	6,01,23,07,194
-Cheques in transit	5,00,377	51,98,250
Cash in transit	(0)	1,21,85,313
	11,35,70,79,998	6,04,98,22,400

As per our report of even date attached

For Anant Dokania & Co.

Chartered Accountant

(Firm Regn. No. 007408)

CA

Partner

M. No. 071687



DGM(Finance)

For and on behalf of the board

Managing Director

Chairman

Place:- Patna

Date:- 30.09.2015



**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2015**

**NOTE 1 :**

**Significant Accounting Policies**

**A. Basis of preparation of financial statements: -**

The Financial Statements are prepared on going concern basis, under historical cost convention and on accrual basis in accordance with Generally Accepted Accounting Principles in India and the applicable Accounting Standards notified under the Companies Act 2013 unless otherwise stated. The Company's business operations are governed by the Electricity Act, 2003.

Based on the nature of business, the company has ascertained its operating cycle as 12 months for the purposes of classification of assets and liabilities as current and non-current.

**B. Use of Estimates:-**

The preparation of financial statements requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities (including contingent liabilities) as of the date of financial statements and the reported income and expenses during the reporting period. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Difference between the actual result and estimates are recognized in the period in which the results are known/ materialized.

**C. Capital grants, Subsidies :-**

In accordance with the Accounting Standard 12 on 'Accounting for Government Grants', Grants and Subsidies received from Government are recognized on reasonable certainty of its realization.

Grants and Subsidies received for the specific assets are disclosed as Grants on Liabilities side and amortized in proportion of depreciation every year for depreciable assets acquired. On acquisition of Non-depreciable assets, the cost of asset acquired is transferred from Grant account to Capital Reserve and kept intact.

**D. Fixed Assets :**

Fixed assets are stated at cost comprising of purchase price and any attributable cost of bringing the assets to its working condition for its intended use.

Assets transferred from erstwhile Bihar State Electricity Board are stated at the transaction values as notified by the Govt. of Bihar under The Bihar State Electricity Reforms Transfer Scheme, 2012 notified vide notification no. 17 dated 30th October 2012 and further amended as per final transfer scheme under consideration.

In the case of commissioned assets, deposit works or cost-plus contracts where final settlement of bills with contractors is yet to be affected; capitalization is done on provisional basis subject to necessary adjustments in the year of final settlement.





The cost of land includes provisional deposits, payments/ liabilities towards compensation, rehabilitation and other expenses wherever possession of land is taken. Expenditure on leveling, clearing and grading of land is capitalised as part of cost of the related buildings. Transmission assets are considered 'Ready for intended use' for the purpose of capitalization after test charging/successful commissioning of the transmission assets and on completion of stabilization period wherever technically required.

**E. Capital works-in-progress: -**

- (i) Capital works-in-progress includes the cost incurred on fixed assets that are not yet ready for the intended use and is capitalized up to the date these assets are put to use. All expenditures of construction division are allocated to the projects on pro-rata basis to the additions made to respective project.
- (ii) Claims for price variation are accounted for on their acceptance.

**F. Impairment of Assets :**

Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the company's fixed assets. If any indication of impairment exists, recoverable amount of the assets is estimated. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss amount. If at the balance sheet date, there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount so reassessed.

**G. Segment Reporting :**

The Company has only one activity namely "Transmission of Power". Moreover the company's operations are mainly confined within the State of Bihar and the company does not have material earnings outside Bihar or outside India. Accordingly, the Accounting Standard - 17, Segment Reporting is not applicable.

**H. Inventories:**

Inventories are valued as under :

- (i) Consumable stores and spares, construction stores, mandatory spares of consumable nature - on weighted average method.
- (ii) Scrap - on Book value or Net Realizable Value (NRV) whichever is lower.

**I. Provisions and contingent Liabilities :**

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made based on technical valuation and past experience. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation on the balance sheet date. No provision is recognized for liabilities whose future outcome cannot be ascertained with reasonable certainties. Such contingent liabilities are not recognized but are disclosed in the schedule of contingent liability on the basis of judgment of the management/ independent expert. These are reviewed at each balance sheet date and adjusted to reflect the current management estimate.





**J. Cash flow statement :**

Cash flow statement is prepared using the indirect method of the Accounting Standard-3.

**K. Revenue Recognition :****(i) Revenue from transmission of power**

Revenue from transmission of power is recognized on accrual basis of energy transmitted in accordance with the tariff orders awarded by honorable Bihar Electricity Regulatory Commission (BERC) as applicable to the DISCOMS.

**(ii) Other Income**

- (a) Income from sale of scrap and insurance claims are accounted for on the basis of actual realization.
- (b) Other income except mentioned above is recognized on accrual basis except when ultimate realization of such income is uncertain.
- (iii) Amount in respect of unclaimed security deposit, earnest money deposit and misc. deposit of suppliers and contractors, stale cheques etc. which is pending for more than three years and which are not payable, is considered as income.
- (iv) Interest income generated on funds received & kept in the bank under different schemes of the govt during the period has been treated as liability to be repayable on demand by the govt.

**L. Employee Benefits :**

- (i) Provident fund – The contribution to Provident Fund is transferred to BSPHCL Master Trust Employees A/c maintained with Bihar State Power (Holding) Co. Ltd.
- (ii) Gratuity – The liability of gratuity is accounted on the basis of demand based on actuarial valuation raised by Master Trust and transfer of demanded amount to BSPHCL Master Trust Employees A/c maintained with Bihar State Power (Holding) Co. Ltd.
- (iii) Leave encashment - The benefit of encashment of leave is given to the employees of the company on retirement. The company accounts for leave encashment liability to its employees vide its service on the basis of actuarial valuation / demand of the Master Trust and transfer to BSPHCL Master Trust Employees A/c maintained with Bihar State Power (Holding) Co. Ltd.
- (iv) Leave Travel concession – Expenditure on leave travel concession to eligible employees is recognized on the basis of actual reimbursement.
- (v) Group Saving Schemes – Deductions on accounts GSS from eligible employees are also remitted to BSPHCL Master Trust Employees A/c maintained with Bihar State Power (Holding) Co. Ltd.

**M. Investments**

Current investments are valued at lower of cost and fair value determined on an individual investment basis.

Long term investments are carried at cost less provisions, if any, for permanent diminution in the value of such investments.

**N. Borrowings costs :**

- (i) Borrowing cost specifically identified to the acquisition or construction of qualifying assets is fully capitalized as part of such assets.





- (ii) In respect of general borrowing cost, not directly attributable to qualifying assets, general weighted average of interest cost is capitalized and apportioned on the average balance of capital work in progress for the year.
- (iii) Other borrowing cost is recognized as expense in the period in which they are incurred.

**O. Depreciation and Amortization :**

Depreciation is provided on 'Straight Line Method' up to 90% of the original cost of assets at the rates notified by the CERC.

Depreciation on additions to/ deductions from fixed assets during the year is charged on pro-rata basis from the date when the asset is put to use.

Assets costing up to Rs.5,000/- are fully depreciated in the year of acquisition.

**P. Taxation:**

The provision for taxation is ascertained on the basis of assessable profits computed in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognized, subject to the consideration of prudence, on timing differences, being the differences between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax assets is recognized and carried forward only to the extent that there is a reasonable certainty except for carried forward losses and unabsorbed depreciation which is recognized on virtual certainty that the asset will be realized in future.

**Q. Provision for Bad and Doubtful Debts :**

A provision for bad and doubtful debts is made against -amount of arrears, i.e. Sundry Debtors.

**R. Expenditure :**

Pre-paid/ prior-period items up to Rs.1,00,000/- are accounted for to natural heads of account.

Adjustments arising due to errors or omission in the Financial Statements of earlier years are accounted for under "Prior Period". Items of Income & Expenditure, which are not of recurring nature viz, damages due to floods, earth quakes etc., are disclosed as 'Extra Ordinary Items'.

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## Note 2 Share capital

Particulars	As At 31st March 2015	As At 31st March 2014
(a) Authorised 35,00,00,000 (Previous year 35,00,00,000) Equity Shares of Rs.10 each	3,50,00,00,000	3,50,00,00,000
(b) Issued, subscribed and fully paid up 23,50,00,000 (Previous year 20,00,00,000) Equity Shares of Rs.10 each	2,35,00,00,000	2,00,00,00,000
Total	2,35,00,00,000	2,00,00,00,000

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.

## 2.2 Reconciliation of the number of shares outstanding:-

Particulars	As at 31st March 2015		As at 31st March 2014	
	No. of shares	Amount	No. of shares	Amount
Equity Shares at the beginning of the year	20,00,000	2,00,00,000	20,00,000	2,00,00,000
Add:- Shares issued during the year	23,30,00,000	2,33,00,00,000	-	-
Equity Shares at the end of the year	23,50,00,000	2,35,00,00,000	20,00,000	2,00,00,000

## 2.3 Details of shares held by the Holding Company:-

100% Shares are held by the holding company Bihar State Power (Holding) Company 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		As at 31st March 2014	
	No. of shares	% held	No. of shares	% held
Bihar State Power (Holding) Company Ltd. (Holding Company) (BSPHCL) and its nominees	23,50,00,000	100.00%	20,00,000	100.0

## Note 3 Equity Capital pending allotment

Particulars	Account Code No.	As at 31st March 2015	As at 31st Mar 2014
Equity Capital pending allotment		27,96,00,86,085	23,05,07,73,4
Total		27,96,00,86,085	23,05,07,73,4

3.1 Equity Share Capital pending allotment Rs. 27,96,00,86,085/- as on 31.03.2015 comprises of Rs. 23,05,07,73,459/- as on 31.03.2014, out of which Rs. 23,05,07,73,459/- were allotted as paid up equity capital during 2014-15 after approval of Govt of Bihar.





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BIHAR STATE POWER TRANSMISSION COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2015

Note 4 Reserves & surplus

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
<b>Capital Reserves</b>			
Opening Balance		-	-
Add: Addition during the Year		40,49,54,256	
Closing Balance		40,49,54,256	
<b>Grant for capital assets</b>			
Opening Balance		16,24,40,91,754	16,24,25,27,0
Add: Addition during the Year		29,85,052	9,79,81,9
Less: Transfer to Capital Reserve		(40,49,54,256)	
Less: Amortisation during the year		(67,14,15,878)	(9,64,17,5
Closing Balance		15,17,07,06,672	16,24,40,91,7
<b>Revaluation Reserve</b>			
Opening Balance		-	-
Add: Addition during the Year		-	-
Less: - Utilised for depreciation on revalued assets		-	-
Closing Balance		-	-
<b>Structuring Reserve</b>			
Opening Balance		-	-
Add: Addition during the Year		-	-
Less: - Utilised for depreciation on revalued assets		-	-
Closing Balance		-	-
<b>Surplus in Statement of Profit &amp; Loss</b>			
Opening Balance		(24,19,21,904)	-
Add: Profit during the year as per Statement of Profit & Loss		78,07,17,814	(24,19,21,9
Less: Appropriations during the year		(16,43,094)	-
Closing Balance		54,04,39,004	(24,19,21,9
<b>Total</b>		16,11,60,99,932	16,00,21,69,8

Note 5 Long term borrowings

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
<b>Secured</b>			
a) State Govt. Plan Loan		1,95,95,95,000	1,95,95,95,0
b) Interest Accrued and Due on Capital Fund		1,06,62,55,493	18,54,53,5
DB Loan		96,13,87,270	29,77,96,3
<b>Total</b>		3,98,72,37,763	2,44,28,44,9





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**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2015**

**Note 6 Other long term liabilities**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Deposit for Electrification, Service Connection etc.	47		
Security Deposit from Consumers	48.2		
<b>Total</b>			

**Note 7 Long term provisions**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Staff related Liability & Provisions	44.1 to 44.4		
<b>Total</b>			

**Note 8 Short term borrowings**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
<u>Unsecured</u>			
Short term Loan from Banks	50.1		
Bank Overdrafts	50.2		
<b>Total</b>			

**Note 9 Other current liabilities**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Current Maturities of Long Term Debts			
Advance against Sale of Scrap	40.2		25,29,5
Liability to Suppliers/Works	42.1 & 42.2	61,16,43,295	57,30,62,0
Deposits and Retentions from Suppliers and Contractors	46.1 & 28.930	91,67,27,684	29,59,47,7
Statutory Dues payable to Government.	46.3	1,56,57,909	8,61,3
Liability for Expenses	46.4	9,91,77,743	9,91,77,7
Other Liabilities and Provisions.	46.9	1,04,82,93,328	31,75,59,9
<b>Total</b>		<b>2,69,14,99,959</b>	<b>1,28,91,38,3</b>





## Note 10 Short term provisions

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Staff related liabilities & provisions		7,88,42,862	5,17,69,8
Total		7,88,42,862	5,17,69,8

## Note 11 Capital work in progress

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Capital Work-in-progress	14	7,32,48,70,204	5,44,33,67,8
Total		7,32,48,70,204	5,44,33,67,8

## Note 12 Non-Current Investment

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Investments		1,59,85,91,433	1,16,90,28,9
Total		1,59,85,91,433	1,16,90,28,9

## Note 13 Long term loans and advances

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Unsecured, considered good		55,89,86,220	16,50,91,2
Total		55,89,86,220	16,50,91,2

## Note 14 Other non current assets

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Deposits	28.9	1,37,88,778	1,37,88,7
Preliminary Expenses		1,08,65,112	1,44,86,8
Total		2,46,53,890	2,82,75,5





**BHARAT STATE POWER TRANSMISSION COMPANY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2015**

**Note 15 Current Investment**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Total			

**Note 16 Inventories**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Stock of Material at Other Stores	22.60 & 22.63	1,12,34,31,290	69,68,89,979
Materials in Transit (ICT)	22.68 & 22.69	8,65,04,919	8,50,31,899
Other Stock		7,00,379	32,62,382
Total		1,21,06,36,587	78,51,84,260

**Note 17 Trade Receivables**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Outstanding for a period exceeding six months from the date they are due for payment			
Secured, Considered Good (Secured against security deposit)			
Unsecured, Considered Good			
Less Provision for Doubtful dues from Consumers.	23.9		
Others			
Secured, Considered Good (Secured against security deposit)			
Unsecured, Considered Good		1,35,46,113	4,60,56,458
		1,35,46,113	4,60,56,458
Total		1,35,46,113	4,60,56,458

**Note 18 Cash & Bank Balances**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
<b>Cash &amp; Cash Equivalents</b>			
Cash in Hand	24.1	2,41,473	3,12,006
Cash Imprests with Staff	24.2	1,07,78,127	1,98,19,637
Balance with Banks		11,34,55,60,021	6,01,23,07,194
Cheque in Transit		5,00,377	51,98,250
Cash in Transit	24.5 & 24.6	(0)	1,21,85,313
<b>Other Bank Balances</b>			
Total		11,35,70,79,998	6,04,98,22,400

(The above balance with Banks include amount transferred to auto sweep a/c)

**Note 19 Short term loans & advances**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Unsecured, considered good			
Advances for O & M Supplies/Works	26.1 to 26.7	3,00,95,281	10,96,91,390
Loans and Advances to Staff	27.1 to 27.2	99,85,079	52,21,367
Advance Income Tax / deductions at source	27.4	19,80,74,376	7,16,33,040
Advance Entry tax		(5,22,18,460)	(1,52,94,702)
Loans and Advances-others		72,55,697	11,02,256
Total		19,31,91,973	17,23,53,351





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**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2015**

**Note 20 Other current assets**

Particulars	Account Code No.	As At 31st March 2015	As At 31st March 2014
Amount recoverable from Employees	28.4	88,935	97,2
Other Claims and Receivables	28.7&28.8	64,25,440	54,7
Accrued Interest on Investments		6,16,42,205	
Receivable From Master Trust		11,56,63,830	79,77,5
Receivable from Inter Company		(9,37,19,855)	51,66,42,0
<b>Total</b>		<b>9,01,00,555</b>	<b>52,47,72,0</b>

**Note 21 Revenue from operations**

Particulars	Account Code No.	For the Year ended 31st March 2015	For the Year ended 31st March 2014
<b>I Revenue from Transmission Charges:-</b>			
Revenue from NBPDC		1,10,26,95,000	78,13,75,0
Revenue from SBPDCL		1,60,33,05,000	1,45,11,25,0
		<b>2,70,60,00,000</b>	<b>2,23,25,00,0</b>
Less: Discount Allowed		2,33,84,350	2,23,25,0
<b>Net Operating Income</b>		<b>2,68,26,15,650</b>	<b>2,21,01,75,0</b>
<b>II Other operating income</b>			
Supervision Charges -		30,09,841	2,19,08,8
<b>Total other operating income</b>		<b>30,09,841</b>	<b>2,19,08,8</b>
<b>Total (I+II)</b>		<b>2,68,56,25,491</b>	<b>2,23,20,83,8</b>

**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2015**

**Note 22 Other Income**

Particulars	Account Code No.	For the Year ended 31st March 2015	For the Year ended 31st March 2014
<b>Interest Income</b>			
Interest on Staff Loan & Advances	62.210 to 62.218	9,071	
Income from Investment (Fixed Deposit)	62.219 to 62.239		23,15,89,70
Interest from Banks (Other than Fixed Deposit)	62.270	7,93,96,570	14,07,7
		<b>7,94,05,641</b>	<b>23,29,97,6</b>
<b>Other Income</b>			
Income from Scrap Sale	62.2	12,28,97,599	4,04,60,49
Miscellaneous Receipts	62.91	88,46,416	74,23,99
Application Fee Received		27,34,118	
Rebate and Discount Received	62.921	4,000	12,64
		<b>13,44,82,133</b>	<b>4,78,97,10</b>
<b>Total</b>		<b>21,38,87,774</b>	<b>28,08,94,72</b>





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BIHAR STATE POWER TRANSMISSION COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2015

**Note 23 Employee benefit expense**

Particulars	Account Code No.	For the Year ended 31st March 2015	For the Year ended 31st March 2014
Salaries	75.1	45,10,76,346	38,83,58,4
Over Time	75.2	2,26,45,302	2,35,24,8
Dearness Allowance	75.3	33,44,46,120	33,31,09,6
Other Allowance	75.4	2,78,84,210	2,71,73,7
Medical Expenses Re-imbursement	75.611	14,44,857	13,34,1
Staff Welfare Expenses	75.7	11,17,710	21,86,5
Terminal Benefits	75.8	9,48,55,649	9,10,81,7
<b>Total</b>		<b>93,34,70,194</b>	<b>86,67,69,1</b>

**Note 24 Finance costs**

Particulars	Account Code No.	For the Year ended 31st March 2015	For the Year ended 31st March 2014
<b>Interest on Capital Liabilities</b>			
(a) Interest on State Government Loans	78.1	18,51,87,254	14,20,16,5
<b>Total Interest on Capital Liabilities</b>		<b>18,51,87,254</b>	<b>14,20,16,5</b>
<b>Other Interest and Finance charges</b>			
Interest on security deposit from staff			1
Interest to Group Saving Scheme			14,7
Other Bank Charges		92,729	49,3
		<b>92,729</b>	<b>64,2</b>
<b>Total</b>		<b>18,52,79,983</b>	<b>14,20,80,8</b>

**Note 25 Depreciation & Amortisation Expenses**

Particulars	Account Code No.	For the Year ended 31st March 2015	For the Year ended 31st March 2014
Depreciation	77.1 to 77.2	1,26,14,83,864	1,15,89,19,3
Less:- Transferred to prior period expenses			
Add:- Preliminary Exp amortised		36,21,704	36,21,70
		1,26,51,05,568	1,16,25,41,0
Less:- Transferred from Reserve/Amortisation of grant		67,14,15,878	9,64,17,3
<b>Total</b>		<b>59,36,89,690</b>	<b>1,06,61,23,6</b>





BHAR STATE POWER TRANSMISSION COMPANY LIMITED

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

Note 26 Administration & General Expenses

Particulars	Account Code No.	For the Year ended 31st March 2015	For the Year ended 31st March 2014
<b>Repairs and Maintenance of Assets</b>			
Plant and Machinery	74.1	27,76,90,353	38,75,04,
Building	74.2	38,49,828	4,48,40,
Civil Works	74.3	2,41,80,100	1,73,28,
Hydraulic Works	74.4	77,933	5,78,
Line Cable Net Works	74.5	5,64,55,976	13,81,58,
Vehicles	74.6	2,87,921	22,
Furniture and Fixture	74.7	16,38,284	1,80,
Office Equipment	74.8	9,37,729	14,86,
		<b>36,51,18,125</b>	<b>59,00,99,</b>
<b>Administration and Other Expenses</b>			
Rent, Rates & Taxes	76.101 to 76.102	45,462	24,
Insurance	76.104 to 76.106	36,45,922	1,05,34,
Telephone charges, Postage & Telegram Charges	76.111 to 76.113	36,07,317	27,49,
Legal Charges	76.121	1,48,656	1,57,
Audit Fees	76.122	1,39,832	89,
Consultancy Charges	76.123	7,94,385	22,42,
Technical Fees	76.124	45,61,376	4,
Holding Charges		3,18,92,731	1,10,73,
Other Professional Charges	76.125	11,25,609	14,12,
Conveyance & Travel	76.131 to 139	1,95,13,088	1,48,30,
Other Expenses	76.151 to 76.190		
Subscription		1,10,25,798	13,30,
Periodicals		2,05,162	1,25,
Printing & Stationery		16,49,998	12,21,1
Advertisement		67,52,052	7,94,5
Loss on Theft & Pilferage		7,04,772	
Electricity Charge		22,29,149	1,14,53,3
Entertainment Charge		4,67,290	3,99,8
Commission for sale		41,42,633	10,32,9
Guard/ Security		2,07,45,053	1,08,44,4
Miscellaneous Expenses		28,46,339	23,36,0
Freight	76.210 to 76.220	3,32,147	1,14,5
Other Purchase related Expe.	76.230 to 76.299	23,400	1,95,1
		<b>11,65,98,170</b>	<b>7,29,69,1</b>
<b>Miscellaneous losses and write back</b>			
Miscellaneous losses and write back	79.5	-	82,0
Bad Debt	79.7	-	-
		-	82,0
<b>Total</b>		<b>48,17,16,295</b>	<b>66,31,50,2</b>

Note 27 Prior Period Items

Particulars	Account Code No.	For the Year ended 31st March 2015	For the Year ended 31st March 2014
<b>Income</b>			
Income Relating to Previous Years	65.1 to 65.9	13,10,00,662	68,00
<b>Expenses</b>			
Prior Period Expenses/Losses	83.1 to 83.9	5,56,39,952	1,68,44,61
<b>Total Prior Period Items (Net)</b>		<b>7,53,60,710</b>	<b>(1,67,76,61)</b>





**BIHAR STATE POWER TRANSMISSION CO. LTD.**  
FIXED ASSETS AND PROVISION FOR DEPRECIATION

NOTE 28  
(Figures in Rupees)

SL NO.	Asset Group	Accounts Code	GROSS BLOCK				
			As on 31st March 2014	Addition 2014-15	Deduction 2014-15	Reclassification 2014-15	As on 31st March 2015
1	Land and land rights	10.1	13,66,11,68,970	12,93,14,415	12,93,63,607		13,66,11,19,778
2	Buildings	10.2	58,51,00,091				58,51,00,091
3	Hydraulic Works	10.3	3,06,716				3,06,716
4	Others Civil Works	10.4	1,51,09,65,576	5,23,577			1,51,14,89,153
5	Plant and Machinery	10.5	11,15,47,73,867	59,38,60,285	23,89,35,500		11,50,96,98,652
6	Lines and Cable Network	10.6	8,90,25,64,084	3,01,56,90,130			11,91,82,54,214
7	Vehicles	10.7	45,26,985				45,26,985
8	Furniture and Fixtures	10.8	82,80,543	1,34,66,170			2,17,46,713
9	Office Equipment	10.9	53,85,688	23,03,171	10,50,866		66,37,993
10	Unallocated						
	<b>SUB-TOTAL</b>		<b>35,83,30,72,520</b>	<b>3,75,51,57,748</b>	<b>36,93,49,973</b>		<b>39,21,88,80,295</b>
11	Capital expenditure resulting in an assets not belonging to Board	11.1					
12	Spare Units/Service Units	11.2					
13	Capital spare at generating station	11.3					
14	Assets taken over from Licensees pending final valuation	11.5					
	<b>GRAND TOTAL</b>		<b>35,83,30,72,520</b>	<b>3,75,51,57,748</b>	<b>36,93,49,973</b>		<b>39,21,88,80,295</b>





**BIHAR STATE POWER TRANSMISSION CO. LTD.**  
FIXED ASSETS AND PROVISION FOR DEPRECIATION

NOTE 28  
(Figures in Rupees)

**NOTE- 28 / SCHEDULE-19**  
(Figures in Rupees)

SL NO.	Asset Group	Accounts Code	PROVISION FOR DEPRECIATION					NET BLOCK	
			As on 31st March 2014	Depreciation for the 2014-2015	Adjustment or Deduction 2014-2015	Reclassification/Provision for Prior Period 2014-2015	As on 31st March 2015	As on 31st March 2015	As on 31st March 2014
1	Land and land rights	10.1	-	-	-	-	-	13,66,11,19,778	13,66,11,68,970
2	Buildings	10.2	20,03,84,859	1,95,42,343	-	-	21,99,27,202	36,51,72,889	38,47,15,232
3	Hydraulic Works	10.3	2,38,212	16,195	-	-	2,54,407	52,309	68,504
4	Others Civil Works	10.4	15,72,36,702	5,04,69,652	-	-	20,77,06,354	1,30,37,82,799	1,35,37,28,874
5	Plant and Machinery	10.5	3,22,45,76,758	59,22,67,561	21,50,41,950	-	3,60,18,02,369	7,90,78,96,283	7,93,01,97,109
6	Lines and Cable Network	10.6	3,76,53,81,167	59,79,00,871	-	-	4,36,32,82,038	7,55,49,72,176	5,13,71,82,917
7	Vehicles	10.7	43,60,846	1,63,277	-	-	45,24,123	2,862	1,66,139
8	Furniture and Fixtures	10.8	72,08,970	7,56,483	-	-	79,65,453	1,37,81,260	10,71,573
9	Office Equipment	10.9	9,41,241	3,67,482	-	-	13,08,723	53,29,270	44,44,447
10	Unallocated		-	-	-	-	-	-	-
	<b>SUB-TOTAL</b>		<b>7,36,03,28,755</b>	<b>1,26,14,83,864</b>	<b>21,50,41,950</b>	<b>-</b>	<b>8,40,67,70,669</b>	<b>30,81,21,09,626</b>	<b>28,47,27,43,765</b>
11	Capital expenditure resulting in an assets not belonging to Board	11.1	-	-	-	-	-	-	-
12	Spare Units/Service Units	11.2	-	-	-	-	-	-	-
13	Capital spare at generating station	11.3	-	-	-	-	-	-	-
14	Assets taken over from Licensees pending final valuation	11.5	-	-	-	-	-	-	-
	<b>GRAND TOTAL</b>		<b>7,36,03,28,755</b>	<b>1,26,14,83,864</b>	<b>21,50,41,950</b>	<b>-</b>	<b>8,40,67,70,669</b>	<b>30,81,21,09,626</b>	<b>28,47,27,43,765</b>





**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st**  
**MARCH 2015**

**Note: 29 Other Disclosures**

1. **Corporate Information:** - Bihar State Power Transmission Company Limited is a company registered under the Companies Act, 1956 in June, 2012, to which the State Govt. through the Department of Energy has vested transmission undertakings in Bihar of the erstwhile Bihar State Electricity Board in accordance with the Bihar State Electricity Reforms Transfer Scheme, 2012 vide notification no. 17 dated 30.10.2012.
2. The Annual Accounts of the Company for the year 2014-15 has been prepared as per the format prescribed under the Schedule III of the Companies Act 2013.
3. The State Govt. vide notification no. 17 dated 30-10-2012 has notified opening balance sheet on provisional basis, based on balance sheet of erstwhile BSEB as on 31st March 2011, stating that the amount under various heads are subject to validation, verification, updation and truing up and these shall be completed during the provisional period i.e. a period of one year from the effective date i.e. 01-11-2012. M/s PFC Consulting Ltd., New Delhi which was appointed as consultant for restructuring of the erstwhile BSEB, was also assigned work related to hand holding phase of the successor companies including BSPTCL. As the provisional balance sheet notified by the State Government was related to 31st March 2011 and the effective date for operation of the successor companies including BSPTCL was 1st November, 2012, M/s PFC Consulting Ltd. New Delhi revised the opening balance sheet for all the successor companies including BSPTCL based on Annual Accounts of the erstwhile BSEB as on 31st October, 2012, which was also adopted as the opening balance sheet by the Bihar State Power (Holding) Co. Ltd. However the opening balances for the various successor companies were provisional and were to be amended in line with final transfer scheme.
4. The final transfer scheme has been submitted by M/s PFC Consulting Ltd. with the revised final opening balance sheet as on 31<sup>st</sup> October 2012. The impact of the balances between the provisional transfer scheme and the final transfer scheme were incorporated in the accounts of the F.Y. 2013-14.

5. **Commitments for Capital Expenditure:**

(Rs. in crore)

Particulars	As on 31.03.2015	As on 31.03.2014
Estimated amount of contracts remaining to be executed on capital account and not provided for	3417.95	866.98





6. Contingent liabilities not provided for:

(Rs. in crore)

Particulars	As on 31.03.2015	As on 31.03.2014
Claims against the company not acknowledged as debt	NIL	NIL
Guarantees	NIL	NIL
Others	NIL	NIL

7. Quantitative details of Transmission of Power, losses etc.:

Particulars	Unit	Year ending 31 <sup>st</sup> March 2015	Year ending 31 <sup>st</sup> March 2014
Total Power Intake	MU	17902.93	14417.95
Total Power Outgo	MU	16986.07	13786.16
Transmission Loss	MU	916.86	631.79
Transmission loss (as percentage)	%	5.12	4.38
Amount billed	Rs. in crores	268.56	223.25
Amount collected	Rs. in crores	268.56	223.25
Collection efficiency	%	100	100

8. Applying the principles laid down under Accounting Standard-22 on Taxes on Income, deferred tax asset has emerged due to losses, however in absence of reasonable and virtual certainty of future taxable profits the same has not been recognized in the accounts.

9. The balances of amount receivables, payables and Loans & advances are in confirmation with the books of accounts and are subject to confirmation and reconciliation, if any.

10. The staff related liabilities including terminal benefits up to the effective date of transfer i.e. 31<sup>st</sup> October 2012 are to be borne by the Govt. of Bihar and to be paid through the Employees Master Trust administered by the Holding Company. Liabilities after effective date are to be borne by the respective successor companies. The liabilities relating to PF, gratuity, leave encashment etc. has been provided on the basis of allocation given by the holding company based on the actuarial valuation and the same has been paid to the master trust.

11. Related party disclosures: There are no transaction during the year with any related party required to be reported other than transactions between state-controlled enterprises as such as per Para 9 of Accounting Standard-18, the disclosures are not required.





12. Payment to auditors:

Particulars	Year ending 31 <sup>st</sup> March 2015	Year ending 31 <sup>st</sup> March 2014
Statutory Audit Fees	70,000	70,000
Tax Audit Fees	10,000	10,000
Cost Auditor Fees	40,000	40,000

13. Earnings per share:

Particulars	Year ending 31 <sup>st</sup> March 2015	Year ending 31 <sup>st</sup> March 2014
Net profit / (Loss) (in Rs.)	78,07,17,814	(24,19,21,904)
Weighted average number of equity shares	23,50,00,000	20,00,000
Earnings per share:		
(i) Basic (in Rs.)	3.32	(120.96)
(ii) Diluted (in Rs.)	0.26	(0.10)

14. Other disclosures:

Particulars	Year ending 31 <sup>st</sup> March 2015	Year ending 31 <sup>st</sup> March 2014
Value of imports on CIF basis	Nil	Nil
Earnings in Foreign Currency	Nil	Nil
Expenditure in Foreign Currency	Nil	Nil

15. Amounts stated in the financial statements are in Indian Rupees and have been rounded off to the nearest rupee.

16. Previous year's figures have been re-grouped/reclassified, wherever necessary to correspond with the current year's classification.

As per our report of even date attached

**For Anant Dokania & Co.**

Chartered Accountants - *Anant*

(Firm Regn. No. 07403-L)



*[Signature]*  
29/9/15

DGM (F&A)

For and on behalf of the board

*[Signature]*

Managing Director

Chairman

Place: - Patna

Date: - 30.09.2015



# BIHAR STATE POWER TRANSMISSION CO. LTD.

STATEMENT OF TRANSMISSION LOSS		STATEMENT - 9
Sl.No	Particulars	For the Year Ended 31st March, 2015 For the Year Ended 31st March, 2014
1	Total Power Intake	17902929467 14417948588
2	Total Power Outgo	16986069903 13786162000
3	Transmission Loss	916859564 631786588
	As a percentage of total loss	5.12 4.38



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## FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of BIHAR STATE POWER TRANSMISSION COMPANY LIMITED VIDYUT BHAWAN BAILY ROAD PATNA, PATNA, BIHAR, 800001 AAFCB2393H was conducted by Us ANANT DOKANIA & CO. in pursuance of the provisions of the COMPANIES ACT, 2013 Act, and We annex here to a copy of Our audit report dated 2015-09-29 along with a copy each of

- the audited Profit and loss account for the period beginning from 2014-04-01 to ending on 2015-03-31
- the audited balance sheet as at, 2015-03-31; and
- documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	SERVICE TAX DEDUCTED FROM VARIOUS PROVIDER DURING THE FINANCIAL YEAR 2014-15. SERVICE TAX RETURN DOES NOT MATCH WITH BOOKS OF ACCOUNTS.
2	Others.	SUPERVISION CHARGES COLLECTED BY THE COMPANY DURING THIS PERIOD BUT SERVICE TAX ON THIS AMOUNT NOT SEPARATED AND NOT DEPOSITED TILL DATE.
3	Others.	TCS QR. E-RETURN WAS NOT FILLED TILL DATE.
4	Others.	SOME OF THE TDS OUTSTANDING AMOUNT FOR THE F/Y 2013-14 WAS NOT DEPOSITED TILL DATE.
5	Others.	MOST OF THE TDS AMOUNT WAS NOT DEPOSITED WITHIN DUE DATE.
6	Others.	TOTAL TDS DEMAND ON H.O. TAN PTNB04197E TILL DATE IS 8900.00.
7	Others.	TDS CHALLAN AMOUNTING 368054 & TCS CHALLAN AMOUNT S.1274505/- WHOSE UTILISATION WAS NOT FILLED IN E-TDS QR RETURN TILL DATE.
8	Others.	Previous year closing balance does not match with the current year opening balance due to regrouping.

Place PATNA  
Date 30/09/2015

Name ANANT KUMAR DOKANIA  
Membership Number 071682  
FRN (Firm Registration Number) 007408C  
Address ANANT DOKANIA & CO., NEPALI KUTHI LANE, BORING ROAD CROSSING, BIHAR, 800001



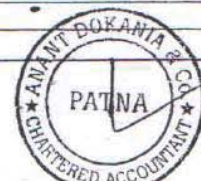


## FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		BIHAR STATE POWER TRANSMISSION COMPANY LIMITED				
2	Address		VIDYUT BHAWAN BAILY ROAD PATNA , , PATNA, BIHAR , 800001				
3	Permanent Account Number (PAN)		AAFCB2393H				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Service Tax	AAFCB2393HSD001				
	2	Sales VAT/Tax BIHAR	10011257007				
	3	Other Indirect Tax/Duty ENTRY TAX NO.	10010938265				
	4	Sales VAT/Tax BIHAR	10011146136				
5	Status		Company				
6	Previous year from		2014-04-01 to 2015-03-31				
7	Assessment Year		2015-16				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
		Name				Profit Sharing Ratio (%)	
		Nil					
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	
						Remarks	
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector others	Sub Sector	Code			
			other than (1) to (9) above	1001			
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		Business	Sector	SubSector	Code		
		Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		Books prescribed					
		CASH BOOK, LEDGERS, etc.					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State	
		CASH BOOK, LEDGERS, etc.	BSEB COLONEY		PATNA	BIHAR	
						PinCode	
						800001	
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
		Books Examined					
		CASH BOOK, LEDGERS, etc.					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No	
		Section					Amount
		Nil					
13	a	Method of accounting employed in the previous year -					
		Mercantile system					





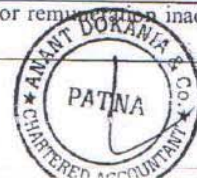
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No							
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
13 d	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.			No							
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
14 a	Method of valuation of closing stock employed in the previous year.			COST PRICE							
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No							
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade										
(a)	Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28			Amount							
	Description										
	Nil										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned			Amount							
	Description										
16 c	Escalation claims accepted during the previous year			Amount							
	Description										
	Nil										
16 d	Any other item of income			Amount							
	Description										
	Nil										
16 e	Capital receipt, if any			Amount							
	Description										
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State						
					Pincode						
					Consideration received or accrued						
					Value adopted or assessed or assessable						
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets	Rate of depreciation (In Percent- age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex- change (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Furnitures & Fittings @ 10%	10%	1413506	13466170	0	0	0	13466170	0	1160939	13718737
	Building @ 10%	10%	157814606	523577	0	0	0	523577	0	157840785	1420828853
	Plant & Machinery @ 15%	15%	11238215500	3611036466	0	0	0	3611036466	239986366	2172364763	12436900837
	Plant & Machinery @ 60%	60%	0	817119	0	0	0	817119	0	284379	532740
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19	Amounts admissible under sections :										
	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines circular, etc., issued in this behalf.								
	Nil										





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20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									
Description											
Amount											
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):									
		Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities					
		Nil									
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc									
		Capital expenditure									
		Particulars								Amount in Rs.	
		Personal expenditure									
		Particulars								Amount in Rs.	
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party									
		Particulars								Amount in Rs.	
		Expenditure incurred at clubs being entrance fees and subscriptions									
		Particulars								Amount in Rs.	
		Expenditure incurred at clubs being cost for club services and facilities used.									
		Particulars								Amount in Rs.	
		Expenditure by way of penalty or fine for violation of any law for the time being force									
		Particulars								Amount in Rs.	
		Expenditure by way of any other penalty or fine not covered above									
		Particulars								Amount in Rs.	
		Expenditure incurred for any purpose which is an offence or which is prohibited by law									
		Particulars								Amount in Rs.	
		(b) Amounts inadmissible under section 40(a):-									
		(i) as payment to non-resident referred to in sub-clause (i)									
		(A) Details of payment on which tax is not deducted:									
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)									
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
		(ii) as payment referred to in sub-clause (ia)									
		(A) Details of payment on which tax is not deducted:									
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
		(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.									
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted Amount out of (VI) deposited, if any
		(iii) fringe benefit tax under sub-clause (ic)									
		(iv) wealth tax under sub-clause (iia)									
		(v) royalty, license fee, service fee etc. under sub-clause (iib).									
		(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).									
		Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode		
		(vii) payment to PF /other fund etc. under sub-clause (iv)									
		(viii) tax paid by employer for perquisites under sub-clause (v)									
		(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;									





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Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
<b>(d) Disallowance/deemed income under section 40A(3):</b>					
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account of the payee, if available
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)					Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account of the payee, if available
<b>(e) Provision for payment of gratuity not allowable under section 40A(7)</b>					
<b>(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)</b>					
<b>(g) Particulars of any liability of a contingent nature</b>					
Nature Of Liability				Amount in Rs.	
<b>(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income</b>					
Nature Of Liability				Amount in Rs.	
<b>(i) Amount inadmissible under the proviso to section 36(1)(iii)</b>					
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006					
23 Particulars of any payment made to persons specified under section 40A(2)(b).					
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Amount of Payment Made(Amount)	
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.					
Section	Description	Amount			
Nil					
25 Any amount of profit chargeable to tax under section 41 and computation thereof.					
Name of Person	Amount of income	Section	Description of Transaction	Computation if any	
Nil					
26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:-					
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-					
26 (i)(A)(a) Paid during the previous year					
Section	Nature of liability			Amount	
Nil					
26 (i)(A)(b) Not paid during the previous year					
Section	Nature of liability			Amount	
Nil					
26 (i)B was incurred in the previous year and was					
26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
Section	Nature of liability			Amount	
Nil					
26 (i)(B)(b) not paid on or before the aforesaid date					
Section	Nature of liability			Amount	
Nil					
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)					No
27 a Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts					No
CENVAT	Amount			Treatment in Profit and Loss/Accounts	
Opening Balance					
CENVAT Availed					
CENVAT Utilized					
Closing/Outstanding Balance					





27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)								
		Income Credited	Income credited prior Period Item	75360710	2013-14								
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)									No		
		Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair value of the shares	Market value of the shares				
		Nil											
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same									No		
		Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair value of the shares	Market value of the shares						
		Nil											
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)									No		
		Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repay
		Nil											
31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-											
		Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft					
		Nil											
(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)													
31	b	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-											
		Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by account payee bank cheque or account payee bank draft						





	Nil	
31 c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.	Not Applicable
Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central State or Provincial Act)		
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available	
	Assessment Year	Nature of loss/allowance
	Amount as returned	Amount as assessed
	Order U/S and Date	Remarks
	Nil	
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	No
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
	If yes, please furnish the details below	
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
	If yes, please furnish details of the same	
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	No
	If yes, please furnish the details of speculation loss if any incurred during the previous year	
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	
	Section	Amount
	Nil	
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	No
	Tax deduction and collection Account Number (TAN)	Section
	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)
	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)
	Amount of tax deducted or collected out of (6)	Amount of tax deducted or collected on (8)
	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	
	Nil	
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time	No
	If not, please furnish the details:	
	Tax deduction and collection Account Number (TAN)	Type of Form
	Due date for furnishing	Date of furnishing, if furnished
	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	
	PTNB04197E	24Q
	2014-07-15	2014-07-16
	No	
	PTNB04197E	26Q
	2014-07-15	2014-07-25
	No	
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	No
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable
	Amount	Dates of payment
	Nil	
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded	
	Item Name	Unit
	Opening stock	Purchases during the year
	Sales during the previous year	Closing stock
	Shortage excess, if any	





					previous year							
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent age of yield	Shortage excess, if any	
		Nil										
35	bB	Finished products :										
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
		Nil										
35	bC	By products :										
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment					
		Nil										
37	Whether any cost audit was carried out											Yes
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor						Cost Audit Report was Filed to ROC but not produced to us for our verification.					
38	Whether any audit was conducted under the Central Excise Act, 1944											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
No	Particulars	Previous Year				Preceding previous Year						
a	Total turnover of the assessee	2685625491				2232083824						
b	Gross profit / Turnover				%					%		
c	Net profit / Turnover	780717814	2685625491	29.07%		-241921904	2232083824	-10.84%				
d	Stock-in-Trade / Turnover			%				%				
e	Material consumed/ Finished goods produced			%				%				
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)												
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings											

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Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil					

Place PATNA  
Date 30/09/2015

Name ANANT KUMAR DOKANIA  
Membership Number 071682  
FRN (Firm Registration Number) 007408C  
Address ANANT DOKANIA & CO., NEPALI KO THI LANE, BORING ROAD CROSSING, BIHAR, 800001.

#### Form Filing Details

Revision/Original Original

Addition Details (From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	01/04/2014	01/04/2014	864721	0	0	0	864721
	2	07/07/2014	07/07/2014	1723613	0	0	0	1723613
	3	28/07/2014	28/07/2014	1791852	0	0	0	1791852
	4	23/09/2014	23/09/2014	1386550	0	0	0	1386550
	5	23/09/2014	23/09/2014	787710	0	0	0	787710
	6	21/10/2014	21/10/2014	1760268	0	0	0	1760268
	7	21/10/2014	21/10/2014	983737	0	0	0	983737
	8	31/12/2014	31/12/2014	242298	0	0	0	242298
	9	31/01/2015	31/01/2015	707665	0	0	0	707665
	10	21/03/2015	21/03/2015	678534	0	0	0	678534
	11	17/05/2014	17/05/2014	68606	0	0	0	68606
	12	30/05/2014	30/05/2014	67656	0	0	0	67656
	13	30/07/2014	30/07/2014	37016	0	0	0	37016
	14	12/08/2014	12/08/2014	163894	0	0	0	163894
	15	27/11/2014	27/11/2014	75988	0	0	0	75988
	16	23/02/2015	23/02/2015	16662	0	0	0	16662
	17	31/03/2015	31/03/2015	1856990	0	0	0	1856990
	18	01/08/2014	01/08/2014	1740	0	0	0	1740
	19	01/08/2014	01/08/2014	5000	0	0	0	5000
	20	03/01/2015	03/01/2015	28000	0	0	0	28000
	21	03/02/2015	03/02/2015	9700	0	0	0	9700
	22	03/02/2015	03/02/2015	5100	0	0	0	5100
	23	31/03/2015	31/03/2015	4800	0	0	0	4800
	24	25/07/2014	25/07/2014	3100	0	0	0	3100
	25	20/12/2014	20/12/2014	3675	0	0	0	3675
	26	20/12/2014	20/12/2014	3675	0	0	0	3675
	27	05/06/2014	05/06/2014	13525	0	0	0	13525
	28	05/06/2014	05/06/2014	8115	0	0	0	8115
	29	26/06/2014	26/06/2014	2500	0	0	0	2500
	30	10/10/2014	10/10/2014	9000	0	0	0	9000
	31	19/11/2014	19/11/2014	78069	0	0	0	78069
	32	19/11/2014	19/11/2014	59136	0	0	0	59136
	33	23/03/2015	23/03/2015	7875	0	0	0	7875
	34	10/10/2014	10/10/2014	2350	0	0	0	2350
	35	10/10/2014	10/10/2014	7050	0	0	0	7050
Total of Furnitures & Fittings @ 10%								13466170
Building @ 10%	1	20/01/2015	20/01/2015	523577	0	0	0	523577





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Total of Building @ 10%								523577
Plant	& 1	31/03/2015	31/03/2015	88516	0	0	0	88516
Machinery @ 15%	2	16/02/2015	16/02/2015	1280000	0	0	0	1280000
	3	06/08/2014	06/08/2014	3880	0	0	0	3880
	4	13/11/2014	13/11/2014	5775	0	0	0	5775
	5	09/01/2015	09/01/2015	7000	0	0	0	7000
	6	10/02/2015	10/02/2015	12000	0	0	0	12000
	7	31/03/2015	31/03/2015	2126416	0	0	0	2126416
	8	31/03/2015	31/03/2015	967315	0	0	0	967315
	9	31/03/2015	31/03/2015	53232	0	0	0	53232
	10	31/03/2015	31/03/2015	119548098	0	0	0	119548098
	11	31/03/2015	31/03/2015	12102692	0	0	0	12102692
	12	31/03/2015	31/03/2015	2465780	0	0	0	2465780
	13	31/03/2015	31/03/2015	6090397	0	0	0	6090397
	14	31/03/2015	31/03/2015	1520188	0	0	0	1520188
	15	31/03/2015	31/03/2015	164755	0	0	0	164755
	16	31/03/2015	31/03/2015	188364	0	0	0	188364
	17	31/03/2015	31/03/2015	164755	0	0	0	164755
	18	31/03/2015	31/03/2015	40000	0	0	0	40000
	19	12/04/2014	12/04/2014	18517468	0	0	0	18517468
	20	24/06/2014	24/06/2014	19713502	0	0	0	19713502
	21	02/06/2014	02/06/2014	1460689	0	0	0	1460689
	22	26/07/2014	26/07/2014	676245	0	0	0	676245
	23	11/04/2014	11/04/2014	2046282	0	0	0	2046282
	24	02/06/2014	02/06/2014	2046282	0	0	0	2046282
	25	31/03/2015	31/03/2015	10207	0	0	0	10207
	26	02/08/2014	02/08/2014	19713502	0	0	0	19713502
	27	29/08/2014	29/08/2014	19713502	0	0	0	19713502
	28	03/09/2014	03/09/2014	532219	0	0	0	532219
	29	22/09/2014	22/09/2014	19059581	0	0	0	19059581
	30	20/03/2015	20/03/2015	19788206	0	0	0	19788206
	31	20/03/2015	20/03/2015	19781008	0	0	0	19781008
	32	11/03/2015	11/03/2015	617226	0	0	0	617226
	33	05/04/2014	05/04/2014	1901500	0	0	0	1901500
	34	06/05/2014	06/05/2014	2046282	0	0	0	2046282
	35	02/06/2014	02/06/2014	2066207	0	0	0	2066207
	36	10/06/2014	10/06/2014	308613	0	0	0	308613
	37	10/06/2014	10/06/2014	1573561	0	0	0	1573561
	38	18/06/2014	18/06/2014	688718	0	0	0	688718
	39	18/06/2014	18/06/2014	473830	0	0	0	473830
	40	25/07/2014	25/07/2014	16700000	0	0	0	16700000
	41	31/07/2014	31/07/2014	688718	0	0	0	688718
	42	21/08/2014	21/08/2014	311094	0	0	0	311094
	43	21/08/2014	21/08/2014	2046282	0	0	0	2046282
	44	22/08/2014	22/08/2014	354662	0	0	0	354662
	45	03/11/2014	03/11/2014	744996	0	0	0	744996
	46	24/11/2014	24/11/2014	897662	0	0	0	897662
	47	08/12/2014	08/12/2014	393997	0	0	0	393997
	48	10/01/2015	10/01/2015	178500	0	0	0	178500
	49	22/01/2015	22/01/2015	120575	0	0	0	120575
	50	18/02/2015	18/02/2015	2857719	0	0	0	2857719
	51	21/11/2014	21/11/2014	1145831	0	0	0	1145831
	52	21/11/2014	21/11/2014	1157954	0	0	0	1157954
	53	21/11/2014	21/11/2014	331234	0	0	0	331234
	54	21/11/2014	21/11/2014	1197566	0	0	0	1197566
	55	10/01/2015	10/01/2015	25787	0	0	0	25787
	56	02/08/2014	02/08/2014	75000	0	0	0	75000
	57	29/08/2014	29/08/2014	150000	0	0	0	150000
	58	25/08/2014	25/08/2014	3143	0	0	0	3143
	59	08/09/2014	08/09/2014	314266	0	0	0	314266
	60	08/09/2014	08/09/2014	314266	0	0	0	314266
	61	08/09/2014	08/09/2014	314266	0	0	0	314266
	62	14/10/2014	14/10/2014	688718	0	0	0	688718
	63	22/09/2014	22/09/2014	259549	0	0	0	259549
	64	10/01/2015	10/01/2015	1190214	0	0	0	1190214
	65	29/04/2014	29/04/2014	38675	0	0	0	38675
	66	30/04/2014	30/04/2014	145389692	0	0	0	145389692
	67	31/08/2014	31/08/2014	159741857	0	0	0	159741857
	68	31/05/2014	31/05/2014	312387923	0	0	0	312387923





69	31/01/2015	31/01/2015	62933263	0	0	0	62933263
70	31/07/2014	31/07/2014	150268282	0	0	0	150268282
71	01/04/2014	01/04/2014	170389740	0	0	0	170389740
72	30/09/2014	30/09/2014	114937736	0	0	0	114937736
73	30/09/2014	30/09/2014	15583138	0	0	0	15583138
74	30/09/2014	30/09/2014	29335364	0	0	0	29335364
75	31/03/2015	31/03/2015	78621605	0	0	0	78621605
76	30/04/2014	30/04/2014	64995537	0	0	0	64995537
77	01/04/2014	01/04/2014	216339783	0	0	0	216339783
78	01/04/2014	01/04/2014	191655978	0	0	0	191655978
79	31/05/2014	31/05/2014	205698166	0	0	0	205698166
80	01/04/2014	01/04/2014	586672735	0	0	0	586672735
81	01/04/2014	01/04/2014	15228908	0	0	0	15228908
82	30/06/2014	30/06/2014	60083007	0	0	0	60083007
83	30/04/2014	30/04/2014	16860401	0	0	0	16860401
84	31/08/2014	31/08/2014	60500000	0	0	0	60500000
85	30/06/2014	30/06/2014	37000000	0	0	0	37000000
86	31/10/2014	31/10/2014	23603747	0	0	0	23603747
87	31/12/2014	31/12/2014	101704931	0	0	0	101704931
88	01/04/2014	01/04/2014	136638003	0	0	0	136638003
89	01/04/2014	01/04/2014	53578006	0	0	0	53578006
90	31/10/2014	31/10/2014	268824197	0	0	0	268824197
Total of Plant & Machinery @ 15%							3611036466
Plant & Machinery @ 60%	1	11/08/2014	11/08/2014	91913	0	0	91913
	2	06/01/2015	06/01/2015	109326	0	0	109326
	3	06/01/2015	06/01/2015	159351	0	0	159351
	4	06/01/2015	06/01/2015	101329	0	0	101329
	5	06/02/2015	06/02/2015	125900	0	0	125900
	6	26/02/2015	26/02/2015	113200	0	0	113200
	7	25/07/2014	25/07/2014	38900	0	0	38900
	8	24/12/2014	24/12/2014	77200	0	0	77200
Total of Plant & Machinery @ 60%							817119

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Building @ 10%			
Total of Building @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			239986366
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0





STATUTORY AUDIT REPORT

OF

BIHAR STATE POWER  
TRANSMISSION  
COMPANY LIMITED

(PAN: AAFCB2393H)

(CIN: U40102BR2012SGC018889)

(VIDYUT BHAWAN, BAILEY ROAD, PATNA – 800001)

For the year ended 31<sup>ST</sup> MARCH 2015

ANANT DOKANIA & CO.

CHARTERED ACCOUNTANTS

NEPALI KOTHI LANE

BORING ROAD CROSSING, PATNA 800 001

TEL.: 0612-2575304

MOB.: 9334126244

Email-anantca@hotmail.com





AUDITORS' REPORT

To,

The Members of

**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED.**

Vidyut Bhawan  
Bailey Road  
Patna - 800 001

Report on the Financial Statements

We have audited the accompanying financial statements of **BIHAR STATE POWER TRANSMISSION COMPANY LIMITED** ("the Company"), which comprises the Balance Sheet as at 31<sup>st</sup> March 2015, and the Statement of Profit and Loss for the year ended on that date & Cash Flow Statement for the period and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting Standards referred to Companies Act ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedure 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 management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said comments read together with **Notes/Observations** thereon annexed thereto 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:

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015
- b) In the case of the Profit & Loss Account, of the loss for the year ended on that date.
- c) In the case of Cash Flow Statement, of the cash flow for the period ended on that date.

#### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("The Order") issued by the Central Government of India in terms of its section, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
2. As required by its section, we report that:
  - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b. In our opinion proper books of accounts as required by law have been kept by the Company so far as appears from our examinations of those books;
  - c. The Balance Sheet and Statement of Profit & Loss dealt with by this Report are in agreement with the books of account;
  - d. Read together with our comments under the heading 'Emphasis of Matter' In our opinion, the Balance Sheet and Statement of Profit & Loss comply with the Accounting Standards referred The Companies Act.;
  - e. On the basis of written representations received from the directors as on March 31, 2015, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2015, from being appointed as a director in terms of The Companies Act;
  - f. Since the Central Government has not issued any notification as to the rate at which the cess is to be as per The Companies Act; nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Company.

For: M/s ANANT DOKANIA & CO.  
Chartered Accountants



  
(CA. Anant K. Dokania)  
Partner  
M.No.071682

Place : Patna  
Date : 30.09.2015



**Annexure to the Auditors' Report**  
(Referred to in paragraph of our report of even date)

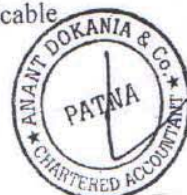
- (i)
  - a. The company has not maintained proper records showing full particulars including quantitative details and situation of fixed assets.
  - b. According to the information and explanations given to us the fixed assets of the company has not been physically verified by the management.
  - c. Certain fixed asset lying as scrap was disposed off during the year. It was sold under an agreement with M/s MSTC, a Central Government Undertaking.
  - d. Land Area & Value of land has been incorporated in accounts as taken valued & certified by the District Magistrate, is available with the company.
- (ii) The management has not conducted physical verification of inventory at reasonable intervals and it has explained to us that it is under the process of verification and reconciliation.
- (iii) The company has not granted any loans secured or unsecured, to companies, firms or other parties covered in the register maintained under The Companies Act, and therefore paragraph 4(iii) (a) to (d) of the said order is not applicable. However, loans given to subsidiary companies have been included under 'investment' and in absence of specific details we are unable to comment on the same.
- (iv) In our opinion and according to the information and explanations given to us, there is adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services and we have not observed any continuing failure to correct major weaknesses in such internal control system.
- (v)
  - a. Based on the audit procedures applied by us and according to the information and explanations provided by the management, the particulars of contracts or arrangements referred in The Companies Act have been entered in the register required to be maintained under that section.
  - b. As per information & explanations given to us and in our opinion, the transaction entered into by the company with parties covered u/s 301 of the Act does not exceeds five lacs rupees in a financial year therefore requirement of reasonableness of transactions does not arises.
- (vi) In our opinion, and according to the information and explanation given to us, the company has not accepted deposits form the public to which the provisions of The Companies Act or any relevant provisions of the act and the rules framed there under are applicable, and therefore paragraph 4(vi) of the said order is not applicable. But, we were not provided any report related to internal audit.

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- (vii) In our opinion and to the best of knowledge and information made available to us that the Company don't have any internal audit system commensurate with its size and the nature of business.
- (viii) According to the information and explanations given to us, the central government has prescribed maintenance of cost records under The Companies Act and the prescribed accounts and records have been maintained by the management
- (ix) According to the information and explanations given to us, the company has defaulted in depositing statutory dues with appropriate authorities in most of the cases.
- (x) The company has no accumulated losses in excess of 50% of its net worth at the end of the financial year and it has not incurred cash losses during the period covered by the report.
- (xi) 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.
- (xii) The company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and or other securities and therefore paragraph 4(xii) of the order is not applicable.
- (xiii) The provisions of any special statute applicable to chit fund, nidhi/mutual benefit fund/societies are not applicable to the company and therefore paragraph 4(xiii) of the order is not applicable.
- (xiv) The company is not dealing or trading in shares, securities, debentures and other investments and therefore paragraph 4(xiv) of the order is not applicable.
- (xv) According to the information and explanations given to us, the company has not given guarantee for loans taken by others from bank or financial institutions and therefore paragraph 4(xv) of the order is not applicable.
- (xvi) According to the information and explanations given to us, the company has not taken any term loans during the year and therefore paragraph 4(xvi) of the order is not applicable.
- (xvii) According to the information and explanations given to us and on an overall examination of the balance sheet of the company, in our opinion, there are no funds raised on short term basis which have been used for long term investments and vice versa.
- (xviii) The company has not made any preferential allotment of shares during the year and therefore paragraph 4(xviii) of the Order is not applicable





- (xix) The company has not issued any debentures during the year and therefore the paragraph 4(xix) of the Order is not applicable.
- (xx) The company has not raised any money by way of public issues during the year and therefore paragraph 4(xx) of the Order is not applicable.
- (xxi) Based upon the audit procedures performed and as per the information and explanations given to us, no fraud on or by the company has been noticed during the year.

For: M/s ANANT DOKANIA & CO.  
Chartered Accountants



  
(CA. Anant K. Dokania)  
Partner  
M.No.071682

Place : Patna  
Date : 30.09.2015



## NOTES / OBSERVATIONS

1. It has been observed during the audit that the share application money of Rs. 20,72,07,73,459.00 for the financial year 2013-14 & Rs.7,23,93,12,626.00 for the financial year 2014-15 is pending for allotment.
2. Previous Year Closing Balance does not match with the current year opening balance due to regrouping (Notes to Accounts:29 Other Disclosures Sl. 3).
3. During the course of audit, we have found that travelling expenses paid to Sanjay Kumar Singh (MD) of Rs. 50737.00 dated 20-09-2014 and Rs.27500.00 dated 28-10-2014 in cash. As explained by the Management this amount was for reimbursement of air ticket.
4. Service tax has not been separated from supervision charges collected during this accounting year of Rs. 27,44,017.00.
5. Bank had transferred Rs. 40,00,000.00 to BRLPS, Patna Dated 03-05-2014 from the accounts of Canara bank (Establishment).this amount still pending for recovery from bank. It shows that Bank Reconciliation was done done on timely. The amount was recovered in next year.
6. VAT deducted on Scrap sale of Rs.12,25,000.00 dated 28-08-2014 but the same amount paid to the Department dated 4-2-2015.
7. It has been observed that in most of the cases service tax liability was not deposited within due date.
8. It has been observed that there is a difference of TDS amount with comparison of Books of A/c and 26AS of Income-tax, which has been deducted by the following Agency u/s-194C of the Income-Tax Act 1961.

Particulars	SBPDCL	NBPDCL
TDS as per Form 26AS	3,06,21,881.00	1,76,13,100.00
<i>Amount Not Deposited by Deductor</i>	<i>26,15,800.00</i>	<i>40,13,900.00</i>
TDS of Previous year already provided in 2013-14	-37,63,929.00	-12,41,800.00
TDS provided as per Tally	2,94,73,752.00	2,03,85,200.00

TDS Difference amount was deposited by Concern party but not reflecting in 26AS till date.

9. It has been observed during Audit that the Concerned Department does not maintain the Individual Ledger of its Creditors or Suppliers, its mentions the name only in narration, due to this it's a difficult task to trace a separate ledger balances of any Creditors/ Suppliers, it has since been maintained.
10. It has been observed that in some cases the BSPTCL HQ with its all Circle have not deducted the Royalty and Labour Cess Charges, in most of the circles it was stated that they were unaware of these charges, it has since been maintained
11. It has been observed in the course of Audit that the concerned circle has not complied to the provision of Income-Tax Act, 1961 on TDS. It is noticed that in some of the cases the payment of TDS and TDS quarterly Returns is not properly paid and filed within prescribed time limit of income tax act; it's a statutory liability of the Company.





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12. E-TDS Return not filed properly and filed after due date of The Income Tax Act resulting which a total demand of Rs.277.45 Lacs has been communicated by the Income Tax Dept. A summarized statement from TDS-CPC department is given below:

Sl	HO/Circle	Demand in Lac
1	Patna H.O.	8.40
2	Biharsarif Circle	8.66
3	Gaya Circle	18.90
4	Dehri-on-Sone Circle	28.66
5	Muzaffarpur Circle	65.22
6	Samastipur Circle	14.33
7	Patna Circle	141.68
Total Demand		277.45

13. In all the Circle Offices including Patna Head Office TDS amount was deposited but details of complete TDS deductee was not filled with the income tax department.
14. TCS amounting to Rs.9,78,206/- was deducted in the 2<sup>nd</sup> Qr. (in Aug. & Sept.) by H.O. and same was deposited in the month of Feb-2015 but the E-return of 2<sup>nd</sup> Qr. TCS was not filed till date.
15. Some of the TDS was deducted but not deposited into bank till date.
16. The Previous year TDS Dr. balance amounting to Rs.4,16,186/- was transferred to prior period item in this year which result in over stated of the Loss of the current year.
17. As explained to us, Bank Guarantee Register has been maintained by the office.

For: M/s ANANT DOKANIA & CO.  
Chartered Accountants



*Anant*  
(CA. Anant K. Dokania)  
Partner  
M.No.071682.

Place : Patna  
Date : 30.09.2015



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To,  
Comptroller & Auditor General of India  
10, Bahadur Shah Zafar Marg,  
New Delhi – 110 124

We give below report in Annxure - I in respect of Bihar State Power Transmission Company Limited for the year ending 31<sup>st</sup> March, 2015 in compliance of direction U/S 619(3) (A) of the Companies Act, 1956 and applicable section of Companies Act, 2013.

**Annexure – I**

(1)	Corporate Governance and Audit Committee:	
	1. Whether the Company has been listed on stock exchanges? If yes, the names of the stock exchanges may please be indicated? If so, whether the provisions of listing agreement of SEBI are being followed by the Company?	Not Listed
	2. Whether the Company has 50% independent directors on their Board as required under SEBI guidelines?	Not Applicable
	3. Whether the Company has formed an Audit Committee in compliance with Section of The Companies Act. If not then indicate the extent of non-compliance.	Yes
	4. Whether Audit Committee has discussed the qualifications made in the Auditor's report as well important comments, audit paras of Government Audit and has given recommendations for taking appropriate corrective action in the next year's accounts.	Not Applicable
	5. Whether the Audit Committee has examined the replies to paragraphs, mini reviews, sectoral reviews, comprehensive appraisals, etc. included in various Audit reports of the C&AG before their submission to Government Audit Committee on Public Undertakings.	Not Applicable
	6. Whether the Audit Committee has reviewed and discussed with the Management, and the internal and external auditors, the adequacy and effectiveness of the accounting and financial controls, including the Company's financial and risk management policies?	No
	7. Whether the BOD has reported in the Director's Report to the shareholders compliance to their responsibility statement under The Companies Act.	No Employee having Salary @ Rs. 2 Lacs p.m.
	8. Whether CEO/CFO certificate has been obtained in terms of listing agreement?	N.A.





<b>Business Risk:</b>	
1. Any new Statutory or Regulatory requirement or change in Government policy that could impair the financial stability or profitability of the entity.	No
2. Unusually rapid growth, if any, especially compared with that of other companies in the same Industry.	N.A.
3. The process used for identification of business risks and steps taken to mitigate it by the Management.	Defined by Management
4. Unrealistically aggressive sales or profitability incentive programs, if any.	No
5. The system of making a business plan, short term/long term & reviews of the same vis-à-vis the actual?	Nil
6. The capital expenditure /capital invested not put to use.	Nil
7. The cost benefits analysis of major capital expenditure/ expansion including IRR and pay back period.	Nil
8. The existence of Macro Sector and Operation threats that could drive fundamental changes in business model. Indicate in brief.	Nil
(III) <b>Disinvestment (if applicable)</b>	Not Applicable
1. What is the mode of disinvestment (i.e. Trade sale, Management & Employees Buy Out, Mass privatization, Public auction, Flotation, Liquidation, Private placement).	
2. What is the present stage of disinvestment process?	Not Applicable
3. If the company has been selected for disinvestment, please report: a) Has the company accounted for all its assets (including intangible assets), liabilities, income and expenditure as per the requirement of relevant AS and nothing is left out of books.	Not Applicable
b) Whether the assets of the company, especially land, valued at nominal cost has been revalued keeping in view the fair market rate for consideration of the net worth of the Company for the purpose of sale?	Not Applicable





	c) Whether the committed reserves and general reserves created over the years are disclosed distinctly? It utilization of general reserve is substantial; specify the conditions of utilization and whether these conditions are covered under the byelaws/articles of the Company and provisions of The Companies Act?	Not Applicable
	d) Whether any investment was made by the Company during the process of Disinvestment? If so, whether such investments were in the interests of the Company or did they have the effect of extending undue advantage to the Bidders?	Not Applicable
(iv)	<b><u>System of Accounts &amp; Financial Control:</u></b>	
	1) Whether the allocation of duties and responsibilities including the delegation of powers at various levels of management is fair/proper/justifiable and the same have been adequately defined?	Yes
	2) Examine the systems of accounts and Financial Control being followed by the Company and give your views as regards their deficiencies along with suggestions for remedial measures.	Physical Registers relating to Tender process, Vendor Selection Process, Tender Document Printing. Voucher Management should be done properly.
	3) Please report which of the accounting policies adopted by the Company are not in conformity with the accounting policies applicable to the industry/companies in the same sector, particularly the Government Companies. What is the impact of such policies on the accounts?	Nil
	4) Notes to Accounts, qualifications in Auditor's Report and comments of the C&AG may be reviewed for the last 3 years and state whether the management has taken rectificatory action?	It has been explained to us that Management reviewed and also take necessary action.
	5) Whether the Company has a clear credit policy, policy for providing for doubtful debts/write offs and liquidated damages? Analyse the reasons such as non completion of performance tests, litigation, retention sales, etc. for significant sundry debtors and report thereon.	Not Applicable



6) Please report whether the system of giving discount to promote sales is fair? Whether the instructions for allowing discount are issued in writing and communicated properly to sales outlets.	Not Applicable
7) Examine and indicate whether the Company has a system of monitoring the timely recovery of outstanding dues? Highlight the significant instances of failure of the system, if any.	Nil
8) What is the system of obtaining confirmation of balances from debtors/ creditors and other parties? Indicate separately the amount of balances remained unconfirmed from Government Departments/PSUs and Private parties and their percentage to total amount under each head.	N.A.
9) Please report whether there are any cases of waiver of debts/loans/interest etc., if yes, the reasons therefore and the amount involved.	No
10) Is there an adequate system of timely lodging of claims with outside parties? Whether the claims are properly monitored?	Not Applicable
11) Whether the credit obtained (including overdrafts) is monitored regularly and the terms of loans are not such that they have a negative impact on the earnings of the Company. Examine the system of effective utilization of loans & the system of obtaining statutory benefits.	Not Applicable
12) Whether any incidence involving improper use or wastage of funds was noticed.	Nil
13) Examine and comment upon the reasonableness of assumption made by the Actuary in providing for retirement benefits as per Accounting Standards 15.	Not Applicable
14) Whether work flow and document flow is in place to ensure proper controls and systems commensurate with the delegation of work?	No
(v) <b>Fraud/Risk:</b> 1) Whether the company has an effective and delineated fraud policy consistent with regulatory requirements as well as the entity's business needs?	No
2) Whether the Company has formulated 'code of conduct' for senior management?	No



	3) How the company has dealt with reported frauds and what are the remedial measures taken for preventing recurrence?	Nil
	4) Are there any cases of violation of delegated Financial Powers during the period under report, which warrants "in-depth audit"? If yes, please give a list of such cases.	No such case noticed
	5) Does the Company have separate Vigilance Department/Wing? To what extent is it effective in its duty and whether its reports are submitted to the Board?	No separate Vigilance Department / Wing exist
	6) Whether the Management has designed and put in place an adequate Prevention and Detection Controls to prevent, reduce and discover the fraud and other irregularities?	No any Prevention and Detection control system exist.
	7) Whether the Company has 'whistle blowing' policy?	No
	8) Whether the fraud policy has been periodically reviewed and evaluated to determine whether it was designed and implemented to achieve optimal effectiveness?	Nil
(VI)	<b><u>Assets (including inventory):</u></b>	
	1) What is the position regarding maintenance of records such as fixed assets register, etc.?	Records have been properly maintained.
	2) Whether the Company has prescribed the following in regard to the management of store: a. Maximum and minimum limits of stores and spares etc. b. Economic order quantity for procurement of stores.	No
	3) Whether regulations made for the purposes of control over stores, including stock taking and valuation of stock, stores & work-in-progress at the end of the financial year are adequate and duly enforced?	Yes
	4) Whether the work in progress contain any item, which has remained under work in progress, for an unduly long time? Attach a list of such items indicating amount, period of pendency and reasons.	Not Applicable
	5) Whether ABC analysis has been adopted to control the inventory? If not, impact on inventory may be analyzed.	Not Applicable
	6) Examine and comment on the system of physical verification, valuation treatment of non-moving & slow moving items, their disposal and abnormal excess and shortages in respect of closing stock items.	Not Applicable



7) Examine and comment on the system of valuation of fixed assets, survey off procedure & provision for assets and specific capital spares surveyed-off.	Fixed assets have been valued at historical cost less depreciation.
8) List out the surplus/obsolete/non moving items of stores, raw material, finished goods lying unused at the end of last 3 years.	Not Applicable
9) Whether proper records are maintained for inventories lying with third parties & assets received as gift from Government or other authorities?	Not Applicable
10) Are there any lapses in the internal control system right from ordering till consumption of stores? If yes, the same may be highlighted.	Not Applicable
11) List out the assets and Plant & Machinery items, which have not been in use over a considerable period of time (say 5 years) and the reasons therefore.	Not Applicable
12) Whether there are instances of huge losses incurred due to sale of goods at prices lower than the prevailing market prices, citing poor quality as a reason, immediately subsequent to the balance sheet date?	Not Applicable
13) Whether the norms for storage losses have been fixed? What is the basis on which storage losses are regularized? Indicate the abnormal storage losses suffered during the year under audit and amount realized there against.	Not Applicable
14) Demurrage/ wharfage incurred during the year and reasons therefore.	Nil
15) Whether the company has conducted physical verification of Fixed Assets during the year and a formal report is being prepared for the same?	No
16) Whether there is a policy to review and implement impairment of assets?	Yes





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(VII)

**Investments:**

1) Indicate whether the Company has laid down an investment policy duly approved by the Competent Authority? If yes, please indicate the following :	N.A.
a) Is it in accordance with the provisions of Section 292 of the Companies Act, 1956 as amended and other laws, rules and regulations, Government directives applicable to the company?	Not Applicable
b) Whether the investments made were judicious and in accordance with the investment policy?	Not Applicable
c) Is the shortfall in market value of the current investment and permanent diminution in the value of the long-term investments reflected in the books? If not, describe the failure.	Not Applicable
2) Whether the deposits with banks/financial institutions and other have been in accordance with laws, rules, regulations, etc as applicable.	Yes.
3) Whether there has been grant of large loans to or placement of deposits with other PSUs or enterprises not related with the business of the Company.	No
4) Whether the Company has significant investment in an industry or product line noted for rapid change?	No
5) Whether the investments made in the subsidiaries have been valued properly keeping in view the financial position of the subsidiary? If not, extent of diminution in the value of investments.	Not Applicable
6) Whether any surplus funds are invested? Is there any effect on availability of funds for working capital because of investments leading to borrowings at higher rates?	Surplus Funds are kept in banks as deposit (Sweep) and no borrowings made during the year.
7) How often market value is reviewed and whether profits are made on sale of investments?	Not Applicable

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<p><b>Liabilities and Loans:</b></p> <p>1) Give the total amount of loans (including interest, penal interest &amp; commitment charges separately) where defaults were made in repayment as at the end of the accounting period.</p>	<p>Nil</p>
<p>2) Whether guarantee fee payable to the Government of India as per terms of loan agreement had been accounted for properly?</p>	<p>Not Applicable</p>
<p>3) Whether any part or whole of the Loans from Government and/or interest accrued thereon have been either converted into equity or waived by the Government; if so, its impact on the financial position of the Company.</p>	<p>Not Applicable</p>
<p>4) Are the terms of the loan agreements such that they make the entity especially vulnerable to changes in the interest rates.</p>	<p>Not Applicable</p>
<p>5) Check the loan profile of the Company to find out whether the high cost debts were swapped with low cost market borrowings.</p>	<p>Not Applicable</p>
<p>6) Whether there have been receipts of large loans from other PSUs or enterprises not related with the business of the Company.</p>	<p>Not Applicable</p>
<p>7) Whether any study was conducted to avail any other instruments or derivatives instead of high cost loans?</p>	<p>Nil</p>
<p><b>Award &amp; Execution of Contracts:</b></p>	
<p>1) Whether Company has devised a proper system of tendering for awarding of various contracts?</p>	<p>Yes</p>
<p>2) Whether the Company has an efficient system for monitoring and adjusting advances to contractors/suppliers.</p>	<p>Yes</p>
<p>3) Whether the Company has settled all the issues viz. Performance Guarantee PG) Tests, recovery of Liquidity Damages (LDs), final payments etc. soon after the commissioning of the project? Are there any cases of inordinate delay without sufficient justification?</p>	<p>Not Applicable</p>
<p>4) Whether there are any disputes/claims unsettled for a long time?</p>	<p>No</p>





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5) What is the procedure followed by the Company for purchasing proprietary items? What is the procedure for ascertaining the authenticity of the propriety items certificate given by an official based on which tendering is not resorted to and goods are purchased from a particular supplier?	No such things purchased during the year
<b>Costing System:</b>	
1) Whether the Company has any cost policy?	No
2) Are the cost accounts being reconciled with financial accounts?	Not Applicable
3) Whether the Company is computing the cost of major operations, jobs, products, processes and services regularly? If not, describe the failures.	Not Applicable
4) Whether the Company has an effective system for identification of idle labour-hours and the machine-hours?	Not Applicable
5) Was cost audit ordered in the case of the Company? If so, highlight the major deficiencies pointed out in the latest cost audit report.	It has been observed during audit that the concerned department appointed its Cost Auditor Firm A.N. Singh & Associates.
6) Examine the accounting treatment of rejects & scraps for determination of cost of production. State the impact of bye products and joint products in determining costs.	Not Applicable
7) Whether there is any system to evaluate the abnormal losses and taking remedial measures to control such losses?	No
8) What is the method being followed by the company to charge overheads? How is the overhead rate being arrived at? In case of cost plus contracts, are the overheads being recovered completely or not?	No such policy

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**Internal Audit System:**

1) Whether the Company is having Internal Audit Section manned by staff of their own or whether the Company has hired the services of Ca's as Internal Auditors? Give your comments on the Internal Audit System starting whether its reporting status, scope of work, level of competence, etc., are adequate? If not, describe the shortcomings thereof. Is there an adequate compliance mechanism on internal audit observations?

Yes, Company has an Internal Auditor section manned by staff of their own, and his reporting status, scope of work and level of competence are adequate.

2) Whether internal audit standards/manual/guidelines have been prescribed and they are in practice?

Yes

3) Whether the Internal Audit is accountable to the Audit Committee.

Not Applicable.

4) Whether internal audit is independent and reports directly to the Chairman/Head of the Company?

Yes and reporting directly to the management.

5) If internal audit is outsourced then whether the selection process is fair and transparent?

Not Applicable

6) Whether entities which are not under the jurisdiction of the professional institute are being given the work of internal audit?

No

7) Does the Internal Audit report contain any serious irregularity which needs immediate attention of management/Government?

Yes

8) What is the total impact of all shortcomings/deficiencies pointed out in the latest Internal Audit Report and pending for compliance as on date?

No Shortcoming/ deficiency reported.

9) Whether mistakes/shortcomings pointed out in the latest report is of the same kind/type as pointed out in earlier reports?

Nil

(XII)

**Legal/Arbitration Cases:**

1) Number of pending legal/arbitration cases indicating the age-wise analysis and reasons for their pendency.

Separate Annex. -VI Attached

2) Details of new cases and cases settled during the year.

Separate Annex. -VI Attached





3) Whether any norms/procedures exist/proposed to be laid down for large legal expenses (Foreign & Local) incurred/to be incurred.	Separate Law Department Exists.
4) Is there any system to ensure proper documentation (like maintaining minutes if the meetings, foreseeing contingencies, foreign exchange fluctuations etc.) before Agreement with foreign parties as well as Indian parties?	No
<b>EDP Audit:</b>	
1) Whether the organization has an approved IT strategy or Plan?	Separate IT Cell Exists.
2) If the auditee has computerized its operations or part of it, assess and report, how much of the data in the Company is in electronic format, which of the major areas such as Financial Accounting, Sales Accounting, Personnel Information, Payroll, Materials, Inventory Management, etc. have been computerized.	Financial Account maintained on Tally Software.
3) Indicate how the impacts on your work of auditing the Accounts and whether your audit is through or around the computer.	Both ways since most of the records are maintained manually
4) Has the Company evolved proper security policy for Software/Hardware?	Antivirus is used.
5) Identify the areas in which the auditor is of the view that the built-in-checks and validations in the computer environment are not adequate or were not being exercised with proper authority?	Policy for internal checks must be drawn and adopted.
6) Comments on any problem faced in extracting information from computer files due to lack of backup of past records or due to record corruption. Is there a document retention policy?	Nil
7) Whether any software is unutilized or underutilized due to lack of trained staff or any proper operating manual/documentation etc?	No
8) Comment whether changes make in software have the approval of management and the lead time given to staff to get accustomed to it before making if fully operational.	Tally is updated automatically from the Server.



9) Whether the Board is briefed regularly about the new IT strategy, if any, proposed to be incorporated for the Company as a whole, for which large funds are sanctioned. This is particularly relevant to organizations where the entire IT activity is to be made online in due course.	Not Applicable
10) Whether the systems department is responsible for both hiring/buying EDP equipment Hardware & Software and also certifying their usability before final payment (both functions should be separate with the user departments involved in the latter).	There is IT Cell.
11) Whether the company has detailed/comprehensive list of all reports/statements which can be generated by the system in use?	Yes
12) Whether there is an effective IT Steering Committee?	No
13) Whether there exists effective disaster recovery plan for EDP Department which is periodically reviewed and evaluated?	No
14) Whether any of the findings and recommendations noted in the EDP Audit Report was considered significant and whether the issues were satisfactorily resolved?	Nil
(xiv) Environment Management Compliance of the various Pollution Control Acts and the impact thereof and the policy of the Company in this regard may be checked and commented upon.	Not Applicable
(xv) <b>Corporate Social Responsibility:</b> 1) How is the company discharging its Corporate Social Responsibility?	Management officials <del>are</del> could not show or quantify the CSR Expense in the books of accounts
2) Whether any Board approved policy is in place and is being properly followed?	No
3) Whether there is a system of fixation of targets for CSR activities?	No
5) Whether adequate mentoring mechanism exists for implementation of CSR activities?	No



(XIV)	<b>General:</b>	
	1) Indicate whether the Company has entered into a Memorandum of Understanding with its administrative Ministry? If yes, have the targets in MOU been split unit-wise? If so, attach a unit-wise statement of targets and achievements against the parameters in MOU.	No
	2) Whether contribution of employer and employee to Provident Fund is kept separately out of business and proper safeguard of the same is taken care of?	Yes, There is a Master Trust under BSPHCL for it.
	3) Does the Company present a case for energy audit? If yes, has the audit been conducted by a specialized agency?	No
	4) Where land acquisitions is involved in setting up new projects an enquiry as to whether settlement of dues and rehabilitation of those affected are being done expeditiously and in a transparent manner to ensure that the benefits go to the really affected people and is not diverted to agents and intermediaries including political parties.	Yes. -
	5) Whether the Company has done any mergers and acquisitions during the year? Whether a thorough need analysis was done before Merger or acquisition? Whether shareholders acceptance was taken before decision on merger/acquisition was arrived at? What was the impact thereof on the profitability of the Company?	N.A.

For: M/s ANANT DOKANIA & CO.  
Chartered Accountants



*Anant*  
(CA. Anant K. Dokania)  
Partner  
M.No.071682

Place : Patna  
Date : 30.09.2015



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## Annexure-II

### Compliance Certificate

We have conducted the audit of accounts of Bihar State Power Transmission Company Limited for the year ended 31<sup>st</sup> March, 2015 in accordance with the directions / Sub- directions issued by the CSAG of India under Section 619(3)(a) of the Companies Act and certify that we have complied with all the directions / Sub- directions issued to us.

For: M/s ANANT DOKANIA & CO.  
Chartered Accountants



  
(CA. Anant K. Dokania)  
Partner  
M.No.071682

Place : Patna  
Date : 30.09.2015



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### Annexure-III

## PROFORMA ON THE PERFORMANCE OF AUDITORS OF GOVERNMENT COMPANIES & CORPORATION FOR THE YEAR 2014-2015

<b>A</b>	<b>Basic data</b>			
I.	Name of the Company/Corporation	Bihar State Power Transmission Company Limited		
II.	Name of the Branch /Unit of the Company/ Corporation audited	NA		
III.	Year of Account	2014-2015		
IV.	Name of the Statutory Auditors and Branch Auditors and the partner who certified the financial statement on behalf of the CA Firm	Anant K. Dokania, FCA – Partner – Anant Dokania & Co, Chartered Accountants		
V	Name of the Partners, Chartered Accountant Employees and other employees who actually audited the Company/Unit and the man days deployed / spent by the Partner / CA employees /other employees on the audit.			
	Name	Man Days/hours spent in Audit	Ta/ DA Paid/payable (Rs.)	Out of pocket Expenses paid / payable (Rs.)
(a)	Partner	14 Man Days	NIL	NIL
(b)	Chartered Accountant Employee	NIL	NIL	NIL
(c)	Other Employee	30 Man Days	NIL	NIL
VI	Audit fee and other remuneration paid / payable to the Auditors by the Company (please give separate entries for each Audit firm and each type of remuneration)			
a.	Name of the Statutory Auditor/ Branch Auditor	Audit Fee mentioned in the Annexure II attached with the appointment letter	Audit fee actually paid by the Company	Details of other remuneration / fee paid / payable to the auditor along with the amount there for the year of account:
	Anant Dokania-& Co.	Not Mentioned	Rs.70,000.00	Tax Audit Rs. 10,000.00
				VAT Audit NIL
				Half Yearly Financial Review NIL
				Quarterly Financial Review NIL
				Other (Specifying The nature of Services rendered) NIL

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## BIHAR STATE POWER TRANSMISSION COMPANY LIMITED

### Annexure to the Auditors' Report

The Annexure referred to in our report to the members of BIHAR STATE POWER TRANSMISSION COMPANY LIMITED for the year Ended on 31-03-2015. We report that:

Sl.	Particulars	Auditors Remark
(i)	(a) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;	The company has not maintained Fixed Assets Register showing full particulars, including quantitative details and situation of fixed assets.
	(b) whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	No
(ii)	(a) whether physical verification of inventory has been conducted at reasonable intervals by the management;	Yes
	(b) are the procedures of physical verification of inventory followed by the management reasonable and adequate in relation to the size of the company and the nature of its business. If not, the inadequacies in such procedures should be reported;	In our opinion and according to the information and explanations given to us, there is adequate internal control system commensurate with the size of the company
	(c) whether the company is maintaining proper records of inventory and whether any material discrepancies were noticed on physical verification and if so, whether the same have been properly dealt with in the books of account;	Yes, company is maintaining proper records of inventory.





(iii)	Whether the company has granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. If so,	The company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and or other securities and therefore paragraph 3(iii) of the order is not applicable.
	(a) whether receipt of the principal amount and interest are also regular; and	Not Applicable.
	(b) if overdue amount is more than rupees one lakh, whether reasonable steps have been taken by the company for recovery of the principal and interest;	Not Applicable.
(iv)	Is there an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services. Whether there is a continuing failure to correct major weaknesses in internal control system.	In our opinion and according to the information and explanations given to us, there is adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services and we have not observed any continuing failure to correct major weaknesses in such internal control system.
(v)	in case the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there	In our opinion, and according to the information and explanation given to us, the company has not accepted deposits from



under, where applicable, have been complied with? If not, the nature of contraventions should be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?

the public to which the provisions of section 73 to 76 of the companies act, 2013 or any relevant provisions of the act and the rules framed there under are applicable, and therefore paragraph (v) of the said order is not applicable.

(vi)

where maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, whether such accounts and records have been made and maintained;

According to the information and explanations given to us, the central government has prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act 2013 and the prescribed accounts and records have been maintained by the management.

(vii)

(a) is the company regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.

No,

In most of the cases company has not deposited the undisputed Statutory dues on time.

Some of the undisputed Statutory dues for last year were still not deposited to the concern Govt. Authority.

(b) in case dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute,

As per Annex. -VI attached





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	then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not constitute a dispute).	
	(c) whether the amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of The Companies Act and rules made there under has been transferred to such fund within time.	N.A.
(viii)	whether in case of a company which has been registered for a period not less than five years, its accumulated losses at the end of the financial year are not less than fifty per cent of its net worth and whether it has incurred cash losses in such financial year and in the immediately preceding financial year;	N.A.
(ix)	whether the company has defaulted in repayment of dues to a financial institution or bank or debenture holders? If yes, the period and amount of default to be reported;	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.
(x)	whether the company has given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;	According to the information and explanations given to us, the company has not given guarantee for loans taken by others from bank or financial institutions and therefore paragraph (x) of the order is not applicable.

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(xi)	whether term loans were applied for the purpose for which the loans were obtained;	Not Applicable.
(xii)	whether any fraud on or by the company has been noticed or reported during the year; If yes, the nature and the amount involved is to be indicated.	Based upon the audit procedures performed and as per the information and explanations given to us, no fraud on or by the company has been noticed during the year.

For: M/s ANANT DOKANIA & CO.  
Chartered Accountants



*Anant*  
(CA. Anant K. Dokania)  
Partner  
M.No.071682

Place : Patna  
Date : 30.09.2015



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**BIHAR STATE POWER TRANSMISSION COMPANY LIMITED**

**Annexure-V**

Directions under section 143(5) of the Companies Act, 2013 to be issued to the Statutory Auditors of the Government Companies applicable from the financial year 2014-15.

S. No.	Directions	Auditors Remark
1	If the company has been selected for Disinvestment, a complete status report in terms of valuation of Assets (including intangible assets and land) and Liabilities (including committed & General reserves) may be examined including the mode and present stage of disinvestment process.	NO NA
2	Please report whether there are any cases of waiver/ write off of debts/ loans/ interest etc., if yes the reasons there for and the amount involved.	NA
3	Whether proper records are maintained for inventories lying with third parties and assets received as gift from Government or other authorities.	NA
4	A report on age-wise analysis of pending legal/ arbitration cases including the reasons of pendency and existence/ effectiveness of monitoring mechanism for expenditure on all legal cases (foreign and local) may be given.	As per Annex. -VI attached
<b>POWER SECTOR</b>		
1	Adequacy of steps to prevent encroachment of idle land owned by company may be examined. In case land of the company is encroachment, under litigation, not put to use or declared surplus, details may be provided.	No such case of Land encroachment has been noticed. However as explained by the management, in Bodh Gaya 4.52 Acres of Land was encroached by private persons. Action has been taken to get





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		<p>back the said encroached area of land with the help of District Administration and the matter is under process.</p> <p>As Kataya GSS ownership of 7.00 Acres of Land acquired by BSPTCL is under dispute by private person. The matter has been reported to Supoal District Administration for getting dispute settled expeditiously.</p>
2	Where land acquisition is involved in setting up new projects, report whether settlement of dues done expeditiously and in a transparent manner in all cases. The cases of deviation may please be detailed..	Settlements of dues are done as per prevailing Land rate duly approved by District Administration and dues are also paid there after expeditiously as per norms.
3	Whether the company has an effective system for recovery of revenue as per contractual terms and the revenue is properly accounted for in the books of accounts in compliance with the applicable Accounting Standards?	YES
4	How much cost has been incurred on abandoned projects and out of this how much cost has been written off?	NA

#### TRANSMISSION

1	Is the system of evacuation of power commensurate with power available for transmission with the generating company? If not, loss, if any, claimed by the generating company may be commented.	NA
2	How much transmission loss in excess of prescribed norms has been incurred during	Transmission Loss is booked directly on the





	the year and whether the same been properly accounted for in the books of Accounts?	head of DISCOMs and shared by them in prevailing ratio.
3	Whether the assets constructed and completed on behalf of other agencies and handed over to them has been properly accounted for in the financial statements.	N.A.

For: M/s ANANT DOKANIA & CO.  
Chartered Accountants



*Anant*  
(CA. Anant K. Dokania)  
Partner  
M.No.071682

Place : Patna  
Date : 30.09.2015



BSPTCL Report on CWJC Cases						
Sl. No.	Name of the Company	Total No. Of Pending Cases	No. Of Cases in which SOF sent	No. Of Cases in which CA Filed	No. Of Cases in which CA Not Filed	Remarks
1	2	3	4	5	6	7
1	BSPTCL	75	58	58	17	SOF Wanting from field office.

## BSPTCL Report on MJC Cases

Sl. No.	Name of the Company	Total No. Of Pending Cases	No. Of Cases in which SOF sent	No. Of Cases in which Show Cause Filed	No. Of Cases in which Show Cause Not Filed	Remarks
1	2	3	4	5	6	7
1	BSPTCL	12	11	11	1	LPA has been Filed

BSPTCL Report on LPA Cases						
Sl. No.	Name of the Company	Total No. Of Pending Cases	No. Of Cases in which SOF sent	No. Of Cases in which CA Filed	No. Of Cases in which CA Not Filed	Remarks
1	2	3	4	5	6	7
1	BSPTCL	5	Notice has not been issued as Yet	0	0	3 Cases filed by the Petitioner and 2 cases filed by the Company





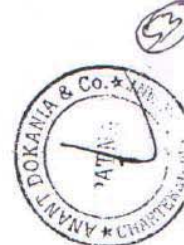


### BSPTCL Status of CWJC Cases

Sr No	Name of Party	Year	CWJC No.	Subject Matter	SOT Not Prepared	SOT Prepared	Spouse to Govt Lawyer	Contnbl Affidavit Filed	Date of Decision	Name of Company	Ranking/Grade of Officer	Remarks
1	Rameshwar Yadav Asst. Operator	2006	CWJC NO. 11665/2006	OT payment for the period July 1996 to Dec 2004	807 dt. 03.10.07		Sri V. K. Singh		11097 dt. 19.11.07	BSPTCL	Sec-III	Pending before the Hon'ble High Court
2	Kaushal Kishore Sinha Asst. Operator	2007	CWJC NO. 15033/2007	Retiral Dues - Leave Encashment; GPF with Interest; Gratuity; Interest on GSS	1000 dt. 06.12.07		Sri D. Mishra		C/A Filed	BSPTCL	Sec-III	Pending before the Hon'ble High Court
3	Rameshwar Yadav Asst. Operator	2007	CWJC NO. 7696/2007	Recovery Quashing the recovery order for excess payment of OT from salary	651 dt. 25.09.07		Sri D. Mishra		11061 dt. 13.11.07	BSPTCL	Sec-III	Pending before the Hon'ble High Court
4	Kaushal Kishore Sinha Asst. Operator	2007	CWJC NO. 15033/2007	Retiral Dues - Leave Encashment; GPF with Interest; Gratuity; Interest on GSS	1000 dt. 06.12.07		Sri D. Mishra		3233 dt. 18.12.13	BSPTCL	Sec-III	Pending before the Hon'ble High Court
5	Sri Nivas Ojha Rtd. Asst. Contoller	2008	CWJC NO. 6248/2008	OT/OT from 1996 to 2002 of Rs. 184619-00	289 dt. 15.04.09		Sri S. K. Verma		3492 dt. 29.04.09	BSPTCL	Sec-III	Pending before the Hon'ble High Court
6	Lal Bhan Singh Asst. Operator	2008	CWJC NO. 18439/08	Promotion - Promotion on the post of operator	212 dt. 29.03.10		Sri A. K. Ojha		5055 dt. 11.12.13	BSPTCL	Sec-III	Pending before the Hon'ble High Court

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7	Umesh Kumar Singh Rtd. Operator	2009	CWJC NO. 1510/2009	OT	280 dt. 13.04.09	Sri A.K. Ojha	6062 dt. 13.12.13	BSPTCL	Sec-III	Pending before the Hon'ble High Court
8	Sri Baleshwar Choudhary Shift Guard	2009	CWJC NO. 11355/2009	Promotion on the post of A. Controller from 1995. Presently he is working as Shift Incharge	814 dt. 30.10.10	Sri Sanjay Giri	15160 dt. 07.09.11			Pending before the Hon'ble High Court
9	Rama Nand Singh H.C.	2010	CWJC No. 4710/2010	Pay Fixation		Sri V.K. Singh	81725 dt. 4.5.2015	BSPTCL	Sec-III	Pending before the Hon'ble High Court
10	Rama Binod Singh H.C.	2010	CWJC No. 4813/2010	Pay Fixation		Sri V.K. Singh	24617 dt. 4.5.2015		Sec-IV	Pending before the Hon'ble High Court
11	Baleswar Chaudhary Asst. Controller	2010	CWJC NO. 20072/2010	Promotion On the post of Controller	2 dt. 03.01.11	Sri A.K. Gauda	15758 dt. 11.11.11	BSPTCL	Sec-III	Pending before the Hon'ble High Court
12	Manohar Lal Rtd. Member	2010	CWJC No. 11188/2010	Quashing of Departmental Proceedings For quashing departmental proceedings	182 dt. 27.08.11/ 717 dt. 23.08.11	Sri V.K. Singh	16856 dt. 23.08.11		Sec-I	Pending before the Hon'ble High Court
13	Surendra Narayan Sinha Rtd A. Ex E	2011	CWJC No. 12417/2011	retirement fixation of arrears B.H.P.C. fixation of pension and interest on delay payment of gratuity and GSS	739 dt. 12.9.11/ 04 dt. 9.12.13	Nilesh	5600 dt. 01.12		Sec-I	Pending before the Hon'ble High Court



14	Mahfuzul Husain Electrician	2011	CWJC No. 19857/2011	Allowance of Dual Charge- Allowance of Dual Charge from 1.7.1678	672 dt 13.08.12/ 55 dt 06.07.13 13.08.12	Sri D. Mishra		1928 dt 21.10.13	BSPICL	Sec-III	Pending before the Hon'ble High Court
15	Surendra Narayan Sinha Rtd A Ex E	2011	CWJC No. 20660/2011	Quashing of Departmental Proceeding- For quashing departmental Proceeding after retirement	06 dt 11.1.11	Sri NIKESH Kumar		9226 dt 25.04.12	BSPICL	Sec-I	Pending before the Hon'ble High Court
16	Satyamaraman Rajgopal Shrinidhi	2011	CWJC No. 23528/2011	Quashing of the Promotion Order- Petitioner is claiming that the Office order no.201 dt 18.11.2011 by which 22 person has been promoted in A Controllet is issued without following the rules as well as criteria for such promotion	94/ 10.02.12	Sri Rajgopal Shrinidhi		901 dt	BSPICL	Sec-III	Pending before the Hon'ble High Court





17	Ajay Kumar Mandal Usk Khalasi	2012	CWJC No. 7135/2012	Dismissal for quashing of the order no.176 20.11.2000 by which petitioner has been dismissed from service	382/ 27.04.12	Sri V.R. Singh		27.26.11 27.6.13	BSPTCL	Sec-III	Pending before the Hon'ble High Court
18	Sachchidanand Singh & Others Technician Gr I & II	2012	CWJC No 9084/2012	Promotion- Technician Gr II to I and Grade-I to Foreman	79/ 05.02.13	Sri Nikesh Kumar		350.10.11 09.10.14	BSPTCL	Sec-III	Pending before the Hon'ble High Court
19	I.D.Yadav	2012	CWJC NO 10125/2012	Retiral Benefit	743/26.0 6.2012	Sri Nikesh Kumar		292.15/16 7.12/383 49/5.1.12	BSPTCL	Sec-I	Pending before the Hon'ble High Court
20	Rajani Kumar	2012	CWJC NO 11379/2012	Regarding Deputation Work	853/06.0 8.2012	Sri V.R. Singh		37.00/30 08.12	BSPTCL	Sec-III	Pending before the Hon'ble High Court
21	Bijay Kumar Olha	2012	CWJC NO.13695/201 2	Contract For payment of bill of Rs 89127-00	Sent	Sri Prakash Kumar		729.01 22.08.12	BSPTCL	Sec-III	Pending before the Hon'ble High Court
22	Shyam Nandan Goudhary Former Gr-I	2012	CWJC No 14890/2012	Promotion- Promotion on the post of Head Foreman	702/ 30.08.12	Sri Nikesh Kumar		174.56.11 3.7.15	BSPTCL	Sec-III	Pending before the Hon'ble High Court



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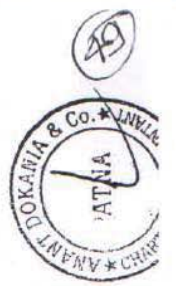


23	Amir Chand Sah Rtd Driver	2012	CWIC No 16006/2012	Salary During Suspension: For quashing the part of the order no. 94 dt 21.6.12 by which salary of the petitioner has been withhold for suspension period from 12.9.2008 to 4.10.2008 and 27.11.2009 to 17.11.2011	1974/ 09.11.12	Sri V.K Singh		27224/27 .6.13	BSPTCL	Sec-III	Pending before the Hon'ble High Court
24	R.N Sharma	2012	CWIC No 16615/2012	Retiral Benefit	743/26.0 6.2012	Sri Nikesh Kumar		37457/3 7.13	BSPTCL	Sec-I	Pending before the Hon'ble High Court
25	Ram shevak Sinha Rtd Operator	2012	CWIC No 17304/2012	OT-OT from Jan.1997 to Nov.2005	361/ 07.03.13/ 23/20.6.1 3	Sri V.K Singh		33874 dt 08.01.13	BSPTCL	Sec-III	Pending before the Hon'ble High Court
26	Manfuzul Hussain Electrician	2012	CWIC No 17864/2012	Salary for Higher Post For payment of salary of A.Ex.E	Sent	Sri Ranjeet Sinha		19825/ 12.02.13	BSPTCL	Sec-II	Pending before the Hon'ble High Court
27	Birendra Kumar Sinha	2012	CWIC No 21102/2012	OT		Sri Dimishra		G/A Filed	BSPTCL	Sec-III	Pending before the Hon'ble High Court
28	Anil K Sinha Rtd Accountant	2013	CWIC No 22795/2012	D.P	3/10.6.13	Sri Ranjeet Sinha		3798 dt 06.02.14	BSPTCL	Sec-IV	Pending before the Hon'ble High Court



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29	Anil Kr Sinha Rtd Accountant	2013	CWJC No. 8900/2013	For quashing of the order no.1120 dt 8.2.2012 by which order has been issued for the recovery of Rs 19049=00 on account of excess pay drawn and interest on gratuity	3/10.6.13	Sri Ranjeet Sinha	7798 dt 06.02.14	BSPJCL	Sec-IV	Pending before the Hon'ble High Court
30	Lal Bihari Singh Asst Operator	2013	CWJC NO.701/2013	Recovery of Penal Rent Refund of penal rent recovered from the salary since october 2010	292 dt 22.02.13	Sri Nikesh Kumar	54534 dt 18.03.13	BSPJCL	Sec-VI	Pending before the Hon'ble High Court
31	Janki Devi Mother Of Late Naresh Kumar JEE	2013	CWJC No 1072/2013	Death-cum- Retiral Dues Family Pension and All Retiral Dues	75 dt 4.02.13	Sri V.K. Singh	20160 dt 05.08.13	BSPJCL	Sec-I	Pending before the Hon'ble High Court
32	Janki Devi Mother of Late Naresh Kumar JEE	2013	CWJC NO. 3019/2013	Compassiona te Appointment Compassiona te Appointment of his another son	165/14.2 13	Sri V.K. Singh	23876/14 2.13	BSPJCL	Sec-V	Pending before the Hon'ble High Court
33	Ram Ratan Singh Rtd Store Asst	2013	CWJC No. 4203/2013	GPF and Final Pension	325 dt 22.11.13	Sri Nikesh Kumar	1248 dt 27.11.13	BSPJCL	Sec-III	Pending before the Hon'ble High Court





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34	M/S Chauhan Capital	2013	CWJC NO. 6118/2013			S.A.R. O/h	2040 dt 27.08.13	BSPTCL	CELL OR N)	Pending before the Hon'ble High Court
35				Recovery & Retiral Dues For quashing the order for recovery of Rs 338304.91 from pensionary benefits and deduction of 5% from pension and full pension gratuity leave encashment arrear of salary with interest	278dt 18.4.13	Sri V.K. Singh	26388 dt 17.6.13	BSPTCL	Sec-III	Pending before the Hon'ble High Court
36		2013	CWJC NO. 6840/2013	Land Acquisition	Yes	Sri V.K. Singh	42304 dt 31.03.14	BSPTCL	Sec-V	Pending before the Hon'ble High Court
37	Basmati Devi	2013	CWJC NO. 7971/2013	For quashing of the order no. 1170 dt 8.2.2012 by which order has been issued for the recovery of Rs 19049.00 on account of excess pay drawn and interest on gratuity	3/10.6.13	Sri Rajesh Singh	2798 dt 06.02.14	BSPTCL	Sec-IV	Pending before the Hon'ble High Court
	Anil K. Sinha and Accountant		CWJC No. 8500/2013							



38	Lata Murali Manohar Lal	2013	CWJC NO. 16914/2013	Shifting of Transmission Line for directing the respondent to not install the pole and cross the high tension wire upon and over the land of the petitioner	NO		Sri V.K. Singh	PGCIL	PGCIL	CL(TT)	PGCIL
39	Md. Mohiuddin Khan	2013	CWJC NO. 21589/2013	Shifting of Transmission Line For quashing the order dated 23.9.13 passed by the DM Vaishali in Misc Case No. 1815/2013 by which he has directed to the petitioner to remove the house below the overhead transmission line of 132 KV		386 dt 7.02.14	Sri A.K.Ojha	PGCIL	PGCIL	CL(TT)	BSPTCL
											pending before the Honble High Court



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40	Amir Chand Sah Rtd Driver	2013	CWJC NO. 23519/2013	Retiral Dues For payment of 90% pension, gratuity and leave encashment	NO	40 dt 21.11.13	Sri V.K. Singh	42305 dt 31.3.14	BSP TCL	Sec-III	Pending before the Hon'ble High Court
41	Ram Bahadur Singh	2013	CWJC NO. 23523/2013	Compensation of Rs 50 Lacs for construction of 756 K.V. S/C Sasaram Fatehpur Transmission Line	NO		Sri V.K. Singh		PGCIL	CE(Tr)	PGCIL
42	Sunil Kumar	2013	CWJC NO. 23670/2013	Land Acquisition	NO	112 dt 31.12.13	Sri V.K. Singh	20359 dt 14.1.15	PGCIL	Sec-V	Pending before the Hon'ble High Court
43	M/s Magdh Transmission Enterprises	2013	CWJC NO. 24544/2013	Work Contract	NO		Sri V.K. Singh	26488 dt 29.06.15	BSP TCL	CE(Tr)	
44	M/s Bhojpur Engineering Work Pvt Ltd	2013	CWJC NO. 24686/2013	Work Contract	NO		Sri V.K. Singh	26487 dt 29.06.15	BSP TCL	CE(Tr)	
45	Md. Farooqui Azam	2013	CWJC NO. 25195/2013	Compensation of Rs 815000=00 for damages or cutting of trees during foundation/erection of power grid Electricity claim as per Electricity Rule 1910	NO		Sri V.K. Singh		PGCIL	CE(Tr)	PGCIL





46	Raghuveer Prasad Yadav & Ors	2014	CW/JC NO.4713/2014	Shifting of Transmission Line passing through the land of the petitioner having capacity of 33000 KW	NO		Sri A.K.Ojha	PGCIL		CE(Tr)	PGCIL	
47	U.B.Engineering	2014	CW/JC NO.5454/2014	Work Contract	NO		Sri A.K.Ojha	17 BSPTCL		CE(Tr)	Preparation of SOF in progress	
48	U.B.Engineering	2014	CW/JC NO.5529/2014	Work Contract	NO		Sri A.K.Ojha	16 BSPTCL		CE(Tr)	Preparation of SOF in progress	
49	GonapMenta & Ors	2014	CW/JC NO.6735/2014	Land Acquisition For quashing the proposal for acquisition of lands of mauza sukhasan tola dubiyabi panchayat	NO		Sri A.K.Ojha	15 BSPTCL		CE(Tr)	Land acquired by the Govt. Of Bihar	
50	Prakash Chandra Jha	2014	CW/JC NO.10076/14	Departmental Proceeding		11.7.14	Ojha	BSPTCL			pending before High Court	



51	Sheo Shankar Chaudhary Rtd A Controller	2014	CWJC No. 10310/2014	OT- From March 2006 to Jan 2012.	784 dt 15.12.2014	Sri V.K. Singh	69816 dt 13.1.2015	BSPICL	Sec-III	Pending before the Hon'ble High Court
52	Vishwanath Singh Rtd OS	2014	CWJC No. 15421/2014	Revision of Grade Pay and ACP. Revision of grade pay as per the resolution no 591 dt 12.12.13 and resolution no 228 dt 17.2.14, ACP and TA bill from the year 1995 to 2010.	892 dt 11.12.14	Sri V.C. Srivastava	23705 dt 18.12.14	BSPICL	Sec-IV	Pending before the Hon'ble High Court
53	Md. Shakeel Akhtar A Controller	2014	CWJC No. 15724/2014	OT- For the period Jan 2005 to August 2009. ACP 3rd ACR	NO	Sri V.K. Singh	14	BSPICL	Sec-III	Payment of OT for the period 2007 and 2008 has been paid
54	Prakash Chandra Jha FEE	2014	CWJC No. 14462/2014	Compensation for the damaged suffered on account of his land and for removal of trees by the PGCIL	522 dt 11.7.2014	Sri A.K. Ojha	21454 dt 13.1.15	BSPICL	Sec-I	Pending before the Hon'ble High Court
55	Arun Kumar Shahi	2014	CWJC No. 18900/2014	OT- For the period Dec 1997 to March 2002	340 dt 20.05.15	Sri A.K. Ojha	C/Applied	BSPICL	Genl	PGCIL
56	Chandrawati Devi	2014	CWJC No. 19420/2014	OT- For the period Dec 1997 to March 2002	340 dt 20.05.15	Sri A.K. Ojha	21454 dt 13.1.15	BSPICL	Sec-II	OT Dec 2001 & Jan to March 2002 has been paid



57	Pankaj Kumar Chaudhary	2014	CW/C No 21938/2014	Termination- For quashing the resolution no:90 dt 22.5.2013 by which petitioner has been terminated from service	NO	326 dt 4.5.15	Sri A.K.Ojha		26121 dt 22.05.15	BSPTCL	Sec-I	Pending before the Honble High Court
58	M/s. Aparna Detective & Security Services (P) Ltd.	2015	CW/C No 5406/2015	Contract Matter		302 dt 17/03/15	Sri A.K.Ojha		26120 dt 22.05.15	BSPTCL	Sec-IV	Pending before the Honble High Court
59	Neeraj Pratap Singh	2015	CW/C No 6074/2015	For stop installation of tower	NO		Sri V.K. Singh		13 BSPTCL	Sec-II	Preparation of SOF in progress	
60	Gita Nand Chaudhary Rtd A/C Controller	2015	CW/C No 12894/2015		OT		Sri A.K. Gautam		12 BSPTCL	Sec-III	Preparation of SOF in progress	
61	Mohan Lal	2015	CW/C No 11486/2015		OT		Sri V.K. Singh		30945 dt 28.09.15	BSPTCL	Sec-III	Pending before the Honble High Court
62	Shivshakti Agri Products & Rice Industries Pvt Ltd & Others	2015	CW/C No 11039/2015		OT		Sri V.K. Singh		30551 dt 21.09.2015	BSPTCL	Sec-II	Pending before the Honble High Court
63	Indra Devi w/o Late Raj Narayan Lal Skilled Labour Khatguria	2015	CW/C No 12499/2015	Family Pension			Sri V.K. Singh		11 BSPTCL	Sec-III	Preparation of SOF in progress	
64	Jamuna Prasad	2015	CW/C No 11492/2015				Sri V.K. Singh		10 BSPTCL	Sec-III	Preparation of SOF in progress	
65	Hadiya Devi	2015	CW/C No 11492/2015				Sri V.K. Singh		10 BSPTCL	Sec-III	Preparation of SOF in progress	



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66	Garish Kumar Sinha Rtd Accountant	2015	CW/C No 15497/2015		Quashing of Recovery/ For stop instalatio n of Tower	Sri V.K.Singh		9	BSPTCL/TZ P	Sec-IV	Preparation of SOF in progress
67	Hira Prasad Chaudhary		CW/C No. 13941/2015		For stop instalatio n of Tower	Sri V.K. Singh		8	BSPTCL/TZ M	C.E.(Tr)	Preparation of SOF in progress
68	Ashok Kumar Singh	2015	CW/C No. 14186/2015		Compens ation	Sri A.K.Ojha		7	BSPTCL/TZ M	C.E.(Tr)	Preparation of SOF in progress
69	Kamal Kant Singh & ors		CW/C No. 14287/2015		For stop instalatio n of Tower	Sri A.K.Ojha				C.E.(Tr)	
70	Chandra Shekhar Prasad Mahito	2015	CW/C No. /2015		For stop instalatio n of Tower	Sri V.K. Singh			PGCL BSPTCL/TZ M	C.E.(Tr)	PGCL Preparation of SOF in progress
71	Sakal Deo Pandey Rtd Foreman	2015	CW/C No. 15209/2015		Promotio n	Sri V.K. Singh		6	BSPTCL/TZ P	Sec-III	Preparation of SOF in progress
72	Dineshwar Sharma Rtd A.Operator	2015	CW/C No. 16611/2015		OT	Sri A.K.Gautam		5	BSPTCL/TZ P	Sec-III	Preparation of SOF in progress
73	Shiv Kumar Gautam	2015	CW/C No. 14911/2015		For stop instalatio n of Tower	Sri V.K. Singh		4	BSPTCL/TZ M	C.E.(Tr)	Preparation of SOF in progress
74	Binu Ram @Munna	2015	CW/C No. 15129/2015		For stop instalatio n of Tower	Sri V.K. Singh		3	BSPTCL/TZ M	C.E.(Tr)	Preparation of SOF in progress
75	Miss Anamika Kumar & others	2015	CW/C No. TN.015257/20		Appointm ent	Sri A.K.Ojha		2	BSPTCL/TZ M	Sec V	Preparation of SOF in progress





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BSPTCL Status of Court Cases MJC

Sl. No.	Name of Party	Year	MJC No.	Subject	Status				Name of Concerned officer	Remarks
					SOF No. Prepared	pared	SOF Sent to Govt. Law Ver.	Counter Affidavit Filed		
1	USK Khuliel	2010	MJC No. 341/2010	Restoration of CWJC No. 3452 of 2011	508/14/7-10	510	Smt. Namrata Mishra	Not Required	BSPTCL Sec-II	has been submitted Pending before the Honble High Court
2	Sri Ram Chandra Prasad	2011	MJC No. 1216/20	Restoration of CWJC No. 3452 of 2011	Not Required	202/13-03-13	A.K. Olha	Not Required	BSPTCL Sec-I	Restoration Matter
3	Sri Satyendra Kumar	2012	MJC NO 5492/2012	Pay Fixation	202/13-03-13	202/13-03-13	A.K. Olha	Not Required	BSPTCL Sec-I	Restoration Matter
4	Lalan Prasad Singh Rtd AA	2013	MJC No. 3995/2013	Retiral Dues For Compliance of the order dt 21.09.2010 passed in CWJC No. 9829/2010.	225 dt 31.03.14/312 dt 19.5.14	55226 dt 7.7.14	Smt. Nivedita Nirvikar	Not Required	BSPTCL Sec-IV	The order of Honble Court has been complied
5	Girish Krsinha Rtd AA	2013	MJC No. 5608/2013	Retiral Dues For Compliance of the order dt 24.8.2013 passed in CWJC No. 22586/2012	234 dt 21.11.13	35258 dt 13.01.14	Smt. Namrata Mishra	Not Required	BSPTCL Sec-IV	The order of Honble Court has been complied
6	Mahesha Pandit	2014	MJC No. 865/2014	Retiral Dues For Compliance of the order dt 2.8.2012 passed in CWJC No. 9550/2010	56416 dt 26.08.14	56416 dt 26.08.14	Sri Nikesh Kumar	Not Required	BSPTCL Sec-IV	The order of Honble Court has been complied





7	Md. Shamim	2014	MJC No. 2705/2015	Compassionate Appointment-For Compliance of the order dt 1.8.2013 passed in CWJC No.20639/2012	276 dt 15.5.14	Sri V.K. Singh	541 dt 21.7.14	BSPTCL	Sec-V	The claim of the petitioner under consideration
8	Shaligram Jha	2014	MJC No. 3579/2014	Ritral Dues- compliance of the order dt 27.8.2013 passed in CWJC No.9654/2006	923 dt 18.12.2014	Sri V.K. Singh	69892 dt 14.01.15	BSPTCL	Sec-IV	Recovery has been refunded and pay fixation is under process
9	Ashok Kr. Singh	2014	MJC No. 4082/2014	Ritral Dues-For Compliance of the order dt 14.2.2014 passed in CWJC No.6280/2009	709 dt 15.11.14/745 dt 27.11.14	Sri V.K. Singh	68650 dt 18.12.2014	BSPTCL	Sec-III	The order of Honble Court has been complied
10	Ashok Kr. Singh	2014	MJC No. 4197/2014	OT-For Compliance of the order dt 27.8.2013 passed in LPA No.862/2013	759 dt 5.12.14	Sri V.K. Singh	Show Cause Filed	BSPTCL	Sec-III	The order of Honble Court has been complied
11	Aparna Detective & Services Private Ltd.	2014	MJC NO.4856/2014	Tender Matter-For passing the order on representation dated 9.8.2014 in the light of the order dated 24.7.2014 passed in CWJC No.10896/2014	16 dt 8.1.2015	Sri A.K. Ojha	21872 dt 21.1.15	BSPTCL	Sec-IV	The order of Honble Court has been complied
12	Chandra Prakash Singh Rtd. Operator	2015	MJC No. 1566/2015	OT-For Compliance of the order dt 13.1.2015 passed in CWJC No.13120/2014	759 dt 5.12.14	Sri V.K. Singh		BSPTCL	Sec-III	LPA has been filed



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# BSPTCL Pending LPA

Sr. No.	Name of Party	Year	L.P.A. No.	SUB Matter	OF No.	Settled	Counter Affidavit filed	Oath No.	Name of Company	Name of Concerned officer	Remarks
1	Brij Nandan Singh - Rtd A. Operatio T.TSD Hamaut	2015	LPA No. /2015 T.N.056423	For Compliance of order dt 05.05.2015 passed in CWJC No.7038/2015 OT-July 1992 to Nov 2013 Rs.448479=00		Sri Nikesh Kumar			BSPTCL	Sec-III	Pending
2	Chandra Prakash Singh	2015	LPA No. /2015 T.N.056423	For Compliance of order dt 30.06.15 passed in CWJC No.20335/10		Sri V.K. Singh			BSPTCL	Sec-III	Pending
3	Mahfuzul Hussain Vs The State Of Bihar & Ors Electrician	2015	LPA No. /2015 T.N.056423	For Compliance of order dt 30.06.15 passed in CWJC No.20335/10		Sri V.K. Singh			BSPTCL	Sec-III	Pending
4	Brij Nandan Singh - Rtd A. Operatio T.TSD Hamaut	2015	LPA No. /2015 T.N.056423	For Compliance of order dt 05.05.2015 passed in CWJC No.7038/2015 OT-July 1992 to Nov 2013 Rs.448479=00		Sri V.K. Singh			BSPTCL	Sec-III	Pending





5	Krishna Mohan Prasad A. Operato r. TSD Harnaut	2015	LPA No. /2015 T.N.056423	For Compliance of order dt 05.05.2015 passed in CWJC No.7000/2015 OT-July 1992 to Nov 2013 Rs.448479=00				Sri V.C. Srivast awa			BSPTCL	Sec-III	Pending
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BIHAR STATE POWER TRANSMISSION CO. LTD.

SCHEDULE -1

REVENUE FROM OPERATION

		For the Period 2014-15	For the Period 2013-14
Sl.No	Particulars	3	4
1	Revenue From Operation		78,13,75,000
1	- North Bihar Power Distribution Co Ltd	1,10,26,95,000	1,45,11,25,000
	- South Bihar Power Distribution Co Ltd.	1,60,33,05,000	2,23,25,00,000
	Total Revenue	2,70,60,00,000	
		2,33,84,350	2,23,25,000
	LESS: DISCOUNT	2,68,26,15,650	2,23,25,00,000
	NET REVENUE		



# **BIHAR STATE POWER TRANSMISSION CO. LTD.**

## **ELEMENTWISE ANALYSIS OF REVENUE**

### **SCHEDULE -2**

Sl.No	Particulars	This Year 2014-15	Balance on 31st March, 2014
A	<u>Revenue</u>		
	Demand Charges		
	Energy Charges		
	Fuel Cost Adjustment Charge		
	Power Factor/Shunt Capacitor Charges		
	M.M.C / A.M.G		
	Other Charges		
	<b>TOTAL -A</b>		
B	<u>Electricity Duty &amp; Other State Levies.</u>		
	a) Electricity Duty Recovery		
	b) Other State Levies Recovery		
	<b>TOTAL -B</b>		
C	Meter Rent/ Service Line Rental		
	Miscellaneous Recoveries		
	<b>TOTAL -C</b>		
D	<b>Gross Revenue from Sale of Power (A+B+C)</b>		
E	Less: (a) Electricity Duty Payable (Contra)		
	(b) Other State Levies Payable (Contra)		
	<b>TOTAL -E</b>		
F	<b>NET REVENUE (D-E):</b>		



# BIHAR STATE POWER TRANSMISSION CO. LTD.

## SCHEDULE-3

Balance on 31st March, 2014		Sl. No.	Consumer Category	This Year 2014-15			
Unit Sold	Average Realisation in Paise per unit			Number of Effective Consumers	Revenue form Sale of energy (Rs in lac)	Unit Sold Unit sold in Mkwth	Average realisation in paise per unit
% of Unit sold						% of Unit sold	
		1	Domestic				
			Kutir Jyoti - BPL Consumer				
			Domestic - I				
			Domestic - II				
			Domestic - III				
		2	Commercial				
			Non-Domestic - I				
			Non-Domestic - II				
			Non-Domestic - III				
		3	Public Lighting				
			Street Light - I				
			Street Light - II				
		4	Irrigation				
			IAS - I				
			IAS - II				
		5	Public Water Works				
		6	Industrial LT				
			LTIS - I				
			LTIS - II				
		7	Industrial HT				
			HTS - I				
			HTS - II				
			HTS - III				
			HTSS				
		8	Railway				
		9	Nepal				
		10	UI				
			TOTAL				



**BIHAR STATE POWER TRANSMISSION CO. LTD..**

**SCHEDULE -4**  
**(Figures in Rupees)**

**OTHER OPERATING INCOME**

Particulars	For the Period 2014-15	For the Period 2013-14
Supervision Charges	30,09,841	2,19,08,824
<b>TOTAL</b>	<b>30,09,841</b>	<b>2,19,08,824</b>



**BIHAR STATE POWER TRANSMISSION CO. LTD.**

**SCHEDULE -5**  
**(Figures in Rupees)**

**OTHER INCOME**

Sl.No.	Particulars	Account Code.No	For the Period 2014		For the Period 2013-
			15	14	14
			4	5	85
1	Interest on Staff Loan & Advances	62.210 to 62.218	9,071		23,15,89,761
2	Income from Investment (Fixed Deposit)	62.219 to 62.239			
3	Income from Loans & advances to licensee	62.240			
4	Interest on Loans & advances to Consumers	62.250			
5	Delayed Payment Surcharge from Consumers	62.260	7,93,96,570		14,07,775
6	Interest on Advances to Suppliers/Contractors	62.270	12,28,97,599		4,04,60,496
7	Interest from Banks (Other than Fixed Deposit)	62.2			
8	Income from Scrap Sale	62.6			
9	Income from Staff Welfare Activities	62.91	88,46,416		74,23,959
10	Miscellaneous Receipts		27,34,118		12,648
11	Application Fee Received	62.921	4,000		
12	Rebate and Discount Received	62.904			
13	Incentive for timely payment of power purchase bills		67,14,15,878		9,64,17,396
	Defered Income		88,53,03,652		37,73,12,122
	<b>TOTAL</b>				



**BIHAR STATE POWER TRANSMISSION CO. LTD.,**

**PURCHASE OF POWER**

**SCHEDULE -6**  
**(Figures in Rupees)**

Sl.No	Particulars	This Year 2014-15	Balance on 31st March, 2014
1	N.T.P.C a) Farakka b) Talchar c) Kahalgaon d) KBUNL		
	Sub-Total (NTPC)		
2	PGCIL + PSOCO (Transmission Charges)		
3	NHPC (a) Rangit (b) Teesta		
	Sub-Total (NHPC)		
4	PTC (a) Chukka (b) Tala		
	Sub-Total (PTC)		
4	DVC (a) Mezia		
	Sub-Total (DVC)		
5	Others (a) NEA- Tr. Muzaffarpur (b) NEA-Motihari (c) Purvanchal PDCL (d) Bihar State Hydro Electric Power Corporation (e) Sugar Mills (f) U.I. Charges (g) Adani (h) NVVNL		
	Sub-Total (Others)		
	<b>TOTAL POWER PURCHASE</b>		



# BIHAR STATE POWER TRANSMISSION CO. LTD..

## GENERATION OF POWER

Schedule-7  
(Figures in Rupees)

Sl.No.	Particulars	Accounts Code	This Year 2014-15		As on 31st March 2014	
			Rs	Rs	Rs	Rs
	Fuel Consumption					
1	Coal	71.11				
2	Oil	71.12				
3	Gas	71.13				
4	Total (1 to 3)			-		-
5	Other Fuel Related costs	71.2, 71.3 71.4, 72.7				
6	Sub-Total for Fuel Cost (4+5)			-		-
	(Operating Expenses)					
7	Cost of Water	71.5				
8	Lubricants and Consumable Stores	71.6				
9	Station Supplies	71.7				
10	Sub Total for Operating expenses (7 to 9)			-		-
11	Cost of Generation of Power (6+10)					
12	Fuel Related Losses	(71.1, 71.2, 71.3)				
13	TOTAL (11+12)			-		-



# **BIHAR STATE POWER TRANSMISSION CO. LTD.**

**SCHEDULE -8**  
(Figures in Rupees)

## **REPAIRS AND MAINTENANCE**

Sl.no	Particulars	Account Code	For the Period 2014-15	For the Period 2013-14
1	<u>Repairs and Maintenance to:</u>			
	Plant and Machinery	74.1	27,76,90,353	38,75,04,263
	Building	74.2	38,49,828	4,48,40,003
	Civil Works	74.3	2,41,80,100	1,73,28,131
	Hydraulic Works	74.4	77,933	5,78,660
	Line Cable Net Works	74.5	5,64,55,976	13,81,58,269
	Vehicles	74.6	2,87,921	22,801
	Furniture and Fixture	74.7	16,38,284	1,80,726
	Office Equipment	74.8	9,37,729	14,86,211
	<b>TOTAL</b>		<b>36,51,18,125</b>	<b>59,00,99,063</b>



# **BIHAR STATE POWER TRANSMISSION CO. LTD.,**

**Schedule - 9**  
(Figures in Rupees)

## **EMPLOYEES COSTS**

Sl.no	Particulars	Account Code	For the Period 2014-15		For the Period 2013-14	
1	Salaries	75.1	45,10,76,346		38,83,58,441	
2	Over Time	75.2	2,26,45,302		2,35,24,890	
3	Dearness Allowance	75.3	33,44,46,120		33,31,09,615	
4	Other Allowance	75.4	2,78,84,210		2,71,73,751	
5	Bonus	75.5				
6	<b>Sub-total</b>			<b>83,60,51,978</b>		<b>77,21,66,697</b>
7	Medical Expenses Re-imbursement	75.611	14,44,857		13,34,151	
8	Leave Travel Assistance	75.612				
9	Earned Leave Encashment	75.617				
10	Free Electricity					
11	Payment under Workmen Compensation Act	75.629				
12	<b>Total other Staff Cost (7 to 10)</b>			<b>14,44,857</b>		<b>13,34,151</b>
13	Staff Welfare Expenses	75.7		11,17,710		21,86,542
14	Terminal Benefits	75.8		9,48,55,649		9,10,81,760
	<b>TOTAL</b>			<b>93,34,70,194</b>		<b>86,67,69,150</b>



**BIHAR STATE POWER TRANSMISSION CO. LTD.**

Schedule - 10  
(Figures in Rupees)

**ADMINISTRATION AND GENERAL EXPENSES.  
(Not including Repair & Maint Exp.)**

Sl.No	Particulars	Account Code	For the Period 2014-15		For the Period 2013-14	
			RS.	Rs		Rs
1	2	3				
1	Rent, Rates & Taxes	76.101 to 76.102	45,462		24,570	
2	Insurance	76.104 to 76.106	36,45,922		1,05,34,867	
	<b>Total 1 to 2</b>			36,91,384		1,05,59,437
3	Telephone charges, Postage Telegram and Telex Charges.	76.111 to 76.113	36,07,317		27,49,401	
4	Legal Charges.	76.121	1,48,656		1,57,774	
5	Audit Fees	76.122	1,39,832		89,888	
6	Consultancy Charges	76.123	7,94,385		22,42,563	
7	Technical Fees	76.124	45,61,376		4,850	
8	Holding Charges		3,18,92,731		1,10,73,953	
9	Other Professional Charges	76.125	11,25,609		14,12,467	
10	Conveyance & Travel	76.131 to 139	1,95,13,088		1,48,30,335	
11	<b>Other Expenses.</b>	76.151 to 76.190				
	Fees & Subscription		1,10,25,798		13,30,790	
	Books & Periodicals		2,05,162		1,25,249	
	Printing & Stationary		16,49,998		12,21,144	
	Advertisement		67,52,052		7,94,964	
	Loss on Theft of stock		7,04,772			
	Electricity Charges		22,29,149		1,14,53,377	
	Entertainment Charges		4,67,290		3,99,841	
	Commission for sale of scrap		41,42,633		10,32,968	
	Home Guard/ Security Guard		2,07,45,053		1,08,44,402	
	Miscellaneous Expenses		28,46,339		23,36,023	
	<b>Total of other Expenses</b>			11,25,51,239		6,20,99,987
12	Freight	76.210 to 76.220	3,32,147		1,14,593	
13	Other Purchase related Expenses	76.230 to 76.299	23,400		1,95,107	
14	<b>Total Freight &amp; Other Purchase related Expenses.</b>			3,55,547		3,09,700
15	<b>TOTAL</b>			11,65,98,170		7,29,69,124



**BIHAR STATE POWER TRANSMISSION CO. LTD..**

Schedule - 11  
(Figures in Rupees)

**DEPRECIATION AND AMORTISATION**

Sl.No.	Particulars	Account Code	For the Period 2014-15	For the Period 2013-14
1	2	3	4	5
1	Depreciation	77.1 to 77.2	1,26,14,83,864	1,15,89,19,319
2	Assets Decommissioning Costs	77.5		-
3	Small and Low Value Items written-off	77.6		-
4	<b>SUB-TOTAL</b>		1,26,14,83,864	1,15,89,19,319
5	Written down value of assets scrapped	77.71	2,38,93,550	-
6	Write off deficits of Fixed Assets observed upon physical verification	77.720		
7	Loss on Sale of Fixed Assets	77.730		
8	Total (5 to 7)			-
9	Total Debits (4 to 8)		1,26,14,83,864	1,15,89,19,319
10	Gain on Sale of Assets (excluding Capital Gains Transferred to Capital Reserve)	62.4		
11	<b>TOTAL</b>		1,26,14,83,864	1,15,89,19,319



# BIHAR STATE POWER TRANSMISSION CO. LTD.

## INTEREST AND FINANCE CHARGES

**SCHEDULE -12**  
(Figures in Rupees)

Sl.no	Particulars	Account Code	For the Period 2014-15		For the Period 2013-14	
			RS.	Rs	RS.	Rs
1	2	3				
1	Interest on State Government Loans	78.1	18,51,87,254		14,20,16,591	
2	Interest on Bonds					
3	Interest on State Govt. Loan against Bonds issued to CPSUs					
4	Interest on Debentures					
5	Interest of Foreign Currency Loans/Credits					
6	Interest on Other Loans/ Deferred Credits					
	i) Interest on LIC Loan					
	ii) Interest on REC Loan (Normal/RMNP)					
	iii) Interest on REC Loan RGGVY					
	iv) Interest on PFC Loan			0		0
	<b>SUB-TOTAL- (1 to 6)</b>			18,51,87,254		14,20,16,591
7	Penal Interest in respect of Capital Liabilities					
8	Interest on Consumers Security Deposits					
9	<b>Total Interest on Capital Liabilities</b>			0		0
10	<b>Other Interest and Finance charges</b>			92,729		
	(i) Interest on Borrowings for Working Capital					
	(ii) Interest on Loan from REC for Working Capital					
	(iii) Discount to consumers for timely payment of Bills (Rebate)					
	(iv) Power Factor Rebate					
	(v) Interest to Suppliers/Contractors (LPSC to Power Suppliers)					
	(vi) Interest on Fixed Deposits				14,747	
	(vii) Interest to Group Saving Scheme					
	(viii) Interest on Contributory Provident Fund					
	(ix) Interest on General Provident Fund					
	(x) Interest on Gratuity				193	
	(xi) Interest on Security Deposit form Staff					
	(xii) Cost of Raising Finance					
	(xiii) Discount on issue of Bond/Debentures					
	(xiv) Premium on Redemption of Bonds/Debentures				49,313	
	(xv) Others Charges					
	(xvi) Interest on sums paid by State Govt. under Gurantees					
	<b>Sub-total (i) to (xv)</b>			92,729		64,253
	<b>TOTAL</b>			<b>18,52,79,983</b>		<b>14,20,80,844</b>



**BIHAR STATE POWER TRANSMISSION CO. LTD.**

**INTEREST AND FINANCE CHARGES CAPITALISED**

**SCHEDULE -13**  
(Figure in Rupees)

Sl.No.	Particulars	Account Code	For the Period 2014-15	For the Period 2013-14
1	Interest and Finance Charged Capitalised	78.9		
	<b>TOTAL:</b>			



**BIHAR STATE POWER TRANSMISSION CO. LTD.**

**SCHEDULE -14**  
(Figures in Rupees)

**OTHER EXPENSES CAPITALISED**

Sl.No.	Particulars	Account Code	For the Period 2014-15	For the Period 2013-14
1	Preliminary Expenses	71.9	1,08,65,112	1,44,86,816
2	Employees costs capitalised	75.9		
3	Administration and General Expenses capitalised	76.9		
4	Depreciation and related cost capitalised	77.9		
	<b>TOTAL:</b>		<b>1,08,65,112</b>	<b>1,44,86,816</b>



**BIHAR STATE POWER TRANSMISSION CO. LTD.**

**SCHEDULE -15**  
**(Figures in Rupees)**

**OTHER DEBITS**

Sl.No.	Particulars	Account Code	For the Period 2014-15	For the Period 2013-14
1	Materials Cost variance	79.1	-	-
2	Research and Development Expenses	79.2	-	-
3	Cost of Trading/Manufacturing Activities	79.3	-	-
4	Bad and Doubtful debts written off/ provided for	79.4	-	82,018
5	Miscellaneous losses and write-offs	79.5	-	-
6	Sundry Expenses	79.7	-	-
	<b>TOTAL:</b>			<b>82,018</b>



# **BIHAR STATE POWER TRANSMISSION CO. LTD.**

## **EXTRA ORDINARY ITEMS**

### **SCHEDULE-16** (Figures in Rupees)

Extra ordinary items are defined as "Those items which arise from events of transactions outside the ordinary activities of the Company and which are not material and expected activities of the Company. Similarly prior period items are not extraordinary items merely because they relate to a prior year of amount and occurrence ( and which may therefore require separate disclosure arise from the events or transaction within the ordinary not to be recur frequently or regularly". They are not included in items which though exceptional in terms

S. No.	Particulars	For the Period 2014-15	For the Period 2013-14
1	Extra Ordinary credits (including subsidies against loss on account of flood, fire, cyclone etc.	NIL	NIL
	<b>Accounts Head 63.2)</b>	NIL	NIL
2	Extra Ordinary Debits (Losses on account of flood, cyclone, fire etc.	NIL	NIL
	<b>Accounts Head 79.8)</b>	NIL	NIL
3	<b>Extraordinary Items (Net)</b>	NIL	NIL

# **BIHAR STATE POWER TRANSMISSION CO. LTD.**

### **SCHEDULE-17** (Figures in Rupees)

S. No.	Particulars	This Year 2014-15	Balance on 31st March, 2014
	Provision for Income Tax	NIL	NIL
	Provision for Fringe Benefit Tax	NIL	NIL
	<b>TOTAL</b>	NIL	NIL



**SCHEDULE -18**  
(Figures in Rupees)

Prior Period items are defined as those items, which arise

- from retrospective changes in the basis of accounting (it may be noted that retrospective changes in the basis of accounting should be avoided as far as possible)
- On Correction of fundamental error in accounts of prior periods
- On account of short or excess provision made in previous years.

Waiver of any liability relating to revenue expenses of past years (Such as waiver of interest for past year by State Government in view of the Board's weak financial position) would be treated as prior period income.

SI.No.	Particulars	Account Code.	For the Period 2014-15		For the Period 2013-14	
1	Income Relating to Previous Years	Separately each Sub-Account 65.1 to 65.9		13,10,00,662		68,060
	Total Prior Period Income			13,10,00,662		68,060
2	Prior Period Expenses/Losses	Separately each Sub-Account 83.1 to 83.9	5,56,39,952		1,68,44,688	
	Total Prior Period Expenses/Losses			5,56,39,952		1,68,44,688
3	Net Prior Period Credits/charges (1-2) or (2-1) as the case may be.			7,53,60,710		(1,67,76,628)



**BIHAR STATE POWER TRANSMISSION CO. LTD.**

**SCHEDULE -21**  
**(Figures in Rupees)**

**CAPITAL EXPENDITURE IN PROGRESS**

Sl.No.	Particulars	Account Code	As on 31st March 2015	During the Year	As on 31st March 2014
1	Capital Work-in-progress	14	6,64,56,46,456	1,46,85,70,729	5,17,70,75,727
2	Contracts-in-Progress -ADB	15.1	67,92,23,748	41,29,31,657	26,62,92,091
3	<b>Sub-Total</b>		7,32,48,70,204	1,88,15,02,386	5,44,33,67,818
4	Revenue Expenses pending Allocation over Capital Works	15.2			
5	Provision for completed work	15.5			
6	Construction Facilities	15.6			
7	Assets at Construction Stage (3 to 6)		7,32,48,70,204	1,88,15,02,386	5,44,33,67,818
8	Advance for Suppliers/Contractors (Capital)	25.1 to 25.9	55,89,86,220	39,38,94,998	16,50,91,222
9	Advances to Other Suppliers for metering under APDRP				
10	Advances to PGCIL under APDRP out of Govt. loan				
11	Advances to PGCIL under APDRP out of PFC loan				
12	Advances to PGCIL under RGGVY out of RE loan				
13	Advances to NHPC under RGGVY out of RE loan				
14	Adv. to Contractor (BSEB) under RGGVY out of RE loan				
15	Adv. to Contractor (BSEB) under ADB Scheme				
16	Adv. to Contractor (BSEB) under ACA State Plan				
	<b>TOTAL</b>		7,88,38,56,424	2,27,53,97,384	5,60,84,59,040



# INVESTMENTS

Schedule - 25  
(Figure in Rupees)

Sl.No.	Investment	Account Code	As on 31st March 2014	Further Investment during the Year 2014-2015	Investment realised during the year 2014-2015	As on 31st March 2015
1	2	3	4	5	6	7
1	Investment against funds	20.1	1,16,90,28,995	32,95,62,438	-	1,49,85,91,433
2	Interest Accrued on Fixed Deposit	20.2				
3	Investments in subsidiaries	20.3				
4	Investment in partnerships/ joint ventures	20.4		10,00,00,000		10,00,00,000
	TOTAL		1,16,90,28,995	42,95,62,438	-	1,59,85,91,433



**BIHAR STATE POWER TRANSMISSION CO. LTD.**

**SCHEDULE-26**

**TOTAL CURRENT ASSETS**

**(Figures in Rupees)**

Sl.No.	Current Asset	Schedule	As on 31st March 2015	During the Year	As on 31st March 2014
1	Stocks	26 (a)	1,21,06,36,584	42,54,52,325	78,51,84,260
2	Receivables against supply of power	26 (b)	-	-	-
3	Cash and Bank Balances	26 (c)	11,35,70,79,998	5,30,72,57,598	6,04,98,22,400
4	Loans & Advances	26 (d)	19,31,91,973	2,08,38,622	17,23,53,351
5	Sundry Receivables	26 (e)	11,74,35,446	(46,71,81,824)	58,46,17,271
6	TOTAL:		12,87,83,44,002	5,28,63,66,721	7,59,19,77,281



**BIHAR STATE POWER TRANSMISSION CO. LTD.**

**STOCKS**

**SCHEDULE-26 (A)**  
**(Figures in Rupees)**

Sl.No.	Particulars	Accounts Code	As on 31st March 2015		During the Year		As on 31st March 2014	
1	<u>Fuel Stocks</u>							
	Coal	21.101		-				
	Oil	21.105		-				
2	Coal in Transit	21.121		-				
3	Oil in Transit	21.125		-				
4	Stock of Material Construction at Other Stores	22.60 & 22.63		-				
5	Materials at site	22.64 & 22.65		1,12,34,31,289.52	1,09,47,67,626	66,82,26,315		69,68,89,979
6	Materials Pending Inspection	22.66 & 22.67		-				
7	Materials in Transit	22.68 & 22.69		8,65,04,918.90	18,36,971	3,63,951		8,50,31,899
8	Other Materials Accounts	22.7		-				
9	Fuel stock Excess/Shortages Pending Investigation	22.2		-				
10	Material stock Excess/Shortage- Pending Investigation	22.8		7,00,376.00		25,62,006		32,62,382
	<b>TOTAL:</b>			<b>1,21,06,36,584</b>	<b>1,09,66,04,597</b>	<b>67,11,52,272</b>		<b>78,51,84,260</b>

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# **BIHAR STATE POWER TRANSMISSION CO. LTD.**

## **CASH AND BANK BALANCE**

**SCHEDULE-26 (C)**  
**(Figures in Rupees)**

Sl.No.	Particulars	Accounts Code	As on 31st March 2015	During the Year	As on 31st March 2014
1	Cash in Hand	24.1	2,41,473	(70,533)	3,12,006
2	Cash Imprests with Staff (Tem.Adv.)	24.2	1,07,78,127	(90,41,510)	1,98,19,637
3(a)	Balance with Banks	24.3 & 24.4	11,34,55,60,021	5,33,32,52,827	6,01,23,07,194
3(b)	Cheques In Transit		5,00,377	(46,97,873)	51,98,250
4	Cash in Transit	24.5 & 24.6	(0)	(1,21,85,313)	1,21,85,313
	<b>TOTAL:</b>		<b>11,35,70,79,998</b>	<b>5,30,72,57,598</b>	<b>6,04,98,22,400</b>



# **BIHAR STATE POWER TRANSMISSION CO. LTD.**

## **LOANS AND ADVANCES**

**SCHEDULE-26 (D)**  
**(Figures in Rupees)**

Sl.No.	Particulars	Accounts Code	As on 31st March 2015	During the Year	As on 31st March 2014
1	Advances for O & M Supplies/Works.	26.1 to 26.7	3,00,95,281	(7,95,96,109)	10,96,91,390
2	Advances for Fuel Supplies	25.8 to 26.802	-		
3	Sub-total		3,00,95,281	(7,95,96,109)	10,96,91,390
4	Loans and Advances to Staff.	27.1 to 27.2	99,85,079	47,63,712	52,21,367
5	Loans and Advances to Licensees	27.4	-		
6	Advance Income Tax / deductions at source	27.4	19,80,74,376	12,64,41,336	7,16,33,040
7	Loans and Advances- Others	27.3	72,55,697	61,53,441	11,02,256
8	Advance Entry tax		(5,22,18,460)	(3,69,23,758)	(1,52,94,702)
	Sub-total		16,30,96,693	10,04,34,731	6,26,61,961
9	Total (3+8)		19,31,91,973	2,08,38,622	17,23,53,351
10	Less: Provision for Doubtful Loans and Advances	27.9	-		-
11	TOTAL (9 -10)		19,31,91,973	2,08,38,622	17,23,53,351



**BIHAR STATE POWER TRANSMISSION CO. LTD.**

**SCHEDULE-26 (E)**  
**(Figures in Rupees)**

**SUNDRY RECEIVABLES**

Sl.No.	Particulars	Accounts Code	As on 31st March 2015		During the Year	As on 31st March 2014	
1	Sundry Debtors- Trading Account	28.1	1,35,46,113		(3,25,10,345)	4,60,56,458	
2	Income accrued and due on investment	28.210			-	-	
	- other income accrued and due	28.240,28.290	6,16,42,205		6,16,42,205	4,60,56,458	
3	Income accrued but not due	28.3					97,258
	Amount recoverable from Employees/ ex-Employees	28.4	88,935		(8,323)		
5	<b>Fuel Related Receivables &amp; Claims</b>						
	a) Grade difference of Coal (Net of Provision for loss on grade difference )	28.511&28.512	-				
	b) Railway claims for coal	28.513&28.514	-				
	c) Others	Other sub-account	-				
		28.7&28.8		64,25,440	63,70,661		54,779
6	Other Claims and Receivables			1,37,88,778			1,37,88,778
7	Deposits	28.9					79,77,981
8	Receivable From Master Trust		11,56,63,830	11,56,63,830	10,76,85,849		51,66,42,017
	Amount Receivables Inter company A/c		(9,37,19,855)	(9,37,19,855)	(61,03,61,872)		
9	<b>TOTAL:</b>		11,74,35,446	11,74,35,446	(46,71,81,824)		58,46,17,271

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# **BIHAR STATE POWER TRANSMISSION CO. LTD.**

## **SECURITY DEPOSITS FROM CONSUMERS**

**SCHEDULE-27**

**(Figures in Rupees)**

Sl.No.	Particulars	Account Code	As on 31st March 2015	During the Year	As on 31st March 2014
1	Security deposits from Consumer (in Cash)	48.2			
2	Security deposits from Consumer (Other than Cash)	48.2			
3	In shape of Bank Guarantee	48.2			
4	Interest payable on Consumers' Deposits	48.3			
	<b>TOTAL</b>				



**BIHAR STATE POWER TRANSMISSION CO. LTD.**  
FIXED ASSETS AND PROVISION FOR DEPRECIATION

NOTE 28  
(Figures in Rupees)

SL NO.	Asset Group	Accounts Code	GROSS BLOCK					Reclassification 2014-15	As on 31st March 2015
			As on 31st March 2014	Addition 2014-15	Deduction 2014-15				
1	Land and land rights	10.1	13,66,11,68,970	12,93,14,415	12,93,63,607				13,66,11,19,778
2	Buildings	10.2	58,51,00,091						58,51,00,091
3	Hydraulic Works	10.3	3,06,716						3,06,716
4	Others Civil Works	10.4	1,51,09,65,576	5,23,577					1,51,14,89,153
5	Plant and Machinery	10.5	11,15,47,73,867	59,38,60,285	23,89,35,500				11,50,96,98,652
6	Lines and Cable Network	10.6	8,90,25,64,084	3,01,56,90,130					11,91,82,54,214
7	Vehicles	10.7	45,26,985						45,26,985
8	Furniture and Fixtures	10.8	82,80,543	1,34,66,170					2,17,46,713
9	Office Equipment	10.9	53,85,688	23,03,171	10,50,866				66,37,993
10	Unallocated								
	<b>SUB-TOTAL</b>		<b>35,83,30,72,520</b>	<b>3,75,51,57,748</b>	<b>36,93,49,973</b>				<b>39,21,88,80,295</b>
11	Capital expenditure resulting in an assets not belonging to Board	11.1							
12	Spare Units/Service Units	11.2							
13	Capital spare at generating station	11.3							
14	Assets taken over from Licensees pending final valuation	11.5							
	<b>GRAND TOTAL</b>		<b>35,83,30,72,520</b>	<b>3,75,51,57,748</b>	<b>36,93,49,973</b>				<b>39,21,88,80,295</b>



**BIHAR STATE POWER TRANSMISSION CO., LTD.**  
FIXED ASSETS AND PROVISION FOR DEPRECIATION

NOTE 28  
(Figures in Rupees)

**NOTE- 28 / SCHEDULE-19**  
(Figures in Rupees)

SL NO.	Asset Group	Accounts Code	PROVISION FOR DEPRECIATION					NET BLOCK	
			As on 31st March 2014	Depreciation for the 2014-2015	Adjustment or Deduction 2014-2015	Reclassification/Provision for Prior Period 2014-2015	As on 31st March 2015	As on 31st March 2015	As on 31st March 2014
1	Land and land rights	10.1	-	-	-	-	-	13,66,11,19,778	13,66,11,68,970
2	Buildings	10.2	20,03,84,859	1,95,42,343	-	-	21,99,27,202	36,51,72,889	38,47,15,232
3	Hydraulic Works	10.3	2,38,212	16,195	-	-	2,54,407	52,309	68,504
4	Others Civil Works	10.4	15,72,36,702	5,04,69,652	-	-	20,77,06,354	1,30,37,82,799	1,35,37,28,874
5	Plant and Machinery	10.5	3,22,45,76,758	59,22,67,561	21,50,41,950	-	3,60,18,02,369	7,90,78,96,283	7,93,01,97,109
6	Lines and Cable Network	10.6	3,76,53,81,167	59,79,00,871	-	-	4,36,32,82,038	7,55,49,72,176	5,13,71,82,917
7	Vehicles	10.7	43,60,846	1,63,277	-	-	45,24,123	2,862	1,66,189
8	Furniture and Fixtures	10.8	72,08,970	7,56,483	-	-	79,65,453	1,37,81,260	10,71,573
9	Office Equipment	10.9	9,41,241	3,67,482	-	-	13,08,723	53,29,270	44,44,447
10	Unallocated		-	-	-	-	-	-	-
	<b>SUB-TOTAL</b>		<b>7,36,03,28,755</b>	<b>1,26,14,83,864</b>	<b>21,50,41,950</b>	<b>-</b>	<b>8,40,67,70,669</b>	<b>30,81,21,09,626</b>	<b>28,47,27,43,765</b>
11	Capital expenditure resulting in an assets not belonging to Board	11.1	-	-	-	-	-	-	-
12	Spare Units/Service Units	11.2	-	-	-	-	-	-	-
13	Capital spare at generating station	11.3	-	-	-	-	-	-	-
14	Assets taken over from Licensees pending final valuation	11.5	-	-	-	-	-	-	-
	<b>GRAND TOTAL</b>		<b>7,36,03,28,755</b>	<b>1,26,14,83,864</b>	<b>21,50,41,950</b>	<b>-</b>	<b>8,40,67,70,669</b>	<b>30,81,21,09,626</b>	<b>28,47,27,43,765</b>



# BIHAR STATE POWER TRANSMISSION CO. LTD.

## OTHER CURRENT LIABILITIES

**SCHEDULE-28**

(Figures in Rupees)

Sl.No.	Particulars	Account Code	As on 31st March 2015	During the Year	As on 31st March 2014
1	2	3	4	5	6
1	Liability to Railways for Coal Receipts	40.1	-	-	-
2	Advance against Sale of Scrap	40.2	-	(25,29,561)	25,29,561
3	Unpaid Coal Bills	40.7	-	-	-
4	Other Fuel related Liabilities	-	-	-	-
5	Liability for Purchase of Power	41.1 & 41.2	-	-	-
6	Liability Capital Supplies/Works	42.1 & 42.2	60,61,05,552	6,85,32,882	53,75,72,670
7	Liabilities for O & M Supplies/Works	43.1 to 43.3	55,37,741	(2,99,51,623)	3,54,89,364
8	Staff related Liability & Provisions*	44.1 to 44.4	7,88,42,862	2,70,73,563	5,17,69,299
9	Deposits and Retentions from Suppliers and Contractors (Net of deposits received in form of investments, etc.)	46.1 & 28.930	91,67,27,684	62,07,79,977	29,59,47,707
11	Audit Fee Payable	-	9,91,77,743	-	9,91,77,743
12	Liability for Expenses	46.4	-	-	-
15	(a) Provision for Income Tax.	46.8	-	-	-
	(b) Provision for liability against FBT	-	-	-	-
16	Other Levies Payable to Govt.	-	1,56,57,909	1,47,96,597	8,61,312
17	Amount Payable under ADB Scheme	-	-	-	-
18	Other Liabilities and Provisions	46.9	1,65,07,015	(93,46,895)	2,58,53,910
	<b>SUB-TOTAL</b>		<b>1,73,85,56,507</b>	<b>68,93,54,942</b>	<b>1,04,92,01,565</b>
19	Deposit for Electrification, Service Connection etc.	47	1,03,17,86,313	74,00,80,224	29,17,06,089
	<b>TOTAL</b>		<b>2,77,03,42,820</b>	<b>1,42,94,35,166</b>	<b>1,34,09,07,654</b>



# BIHAR STATE POWER TRANSMISSION CO. LTD.

## SUBSIDY RECEIVABLE FROM GOVERNMENT

**SCHEDULE-29**  
(Figures in Rupees)

Sl.No.	Particulars	Account Code	As on 31st March 2014	During the Year	As on 31st March 2015
1	2	3	4	5	6
1	Capital Subsidy / Grant Receivable	28.61	-	-	-
2	Revenue Subsidy / Grant Receivable	28.61	-	-	-
	TOTAL:		-	-	-



# BIHAR STATE POWER TRANSMISSION CO. LTD.

## BORROWING FOR WORKING CAPITAL

Schedule -30  
(Figures in Rupees)

Sl.No.	Particulars	Account Code	As on 31st March 2014	During the Year	As on 31st March 2015
1	Short term Loan from Banks	50.1	-		
2	Bank Overdrafts	50.2	-		
	TOTAL		-		-



# **BIHAR STATE POWER TRANSMISSION CO. LTD.**

## **PAYMENT DUE ON CAPITAL LIABILITIES**

**SCHEDULE-31'A'**  
(Figures in Rupees)

Balance on (2012-13)	Becoming due on (2012-13)	Payment Made on (2012-13)	Sl.No.	Account Code	As on 31st March 2014	Becoming due during the year 2014-2015	Payments Made during the Year 2014-2015	As on 31st March 2015
1	2	3	4	5	6	7	8	9
				<b>Repayments Due</b>				
			1	Public Bonds	-			
			2	R.E.C. Loans				
				a) RMNP/Normal	-			
				b) RGGVY	-			
			3	PFC Loan	-			
				a) Loan from PFC (R-APDRP)	-			
				b) Loan from PFC (Others)	-			
			4	State Govt. Loan				
				i) Loans from State Govt.				
				a) Plan Loan	-			
				b) Non-Plan Loan	-			
				Total Loans from State Govt.	-			
				<b>Total</b>				
				<b>(State Govt Loans)</b>	-			
				<b>Total Repayments Due</b>	-			



**SCHEDULE-31'B'**  
(Figures in Rupees)

**INTEREST ACCRUED AND DUE**

Sl.No.	PARTICULARS	As on 31st March 2014	Becoming due during the year 2014-2015	Payments Made during the Year 2014-2015	As on 31st March 2015
1	Interest on Capital Liabilities				
	(i) On Capital Liabilities-State Govt				
	a) Plan Loan	18,89,46,591	18,51,87,254		37,41,33,845
	b) Non-Plan Loan				-
	c) Plan Loan (ADB)				
	Total interest on State Govt. (Plan & Non Plan Loan)	18,89,46,591	18,51,87,254	-	37,41,33,845
	(ii) State Govt. Loan against Bonds issued to CPSU's				-
	Total interest on State Govt. Loan	18,89,46,591	18,51,87,254		37,41,33,845
2	Interest accumulated on Capital fund				
	i) BRGF		33,59,37,275		33,59,37,275
	ii) State Plan		28,51,60,945		28,51,60,945
	iii) Deposit Head		7,39,17,243		7,39,17,243
	iv) Master Trust		5,99,210		5,99,210
	v) Others	(34,93,025)			(34,93,025)
	Total interest other than State Govt., i.e. Total of Item-2	(34,93,025)	69,56,14,673	-	69,21,21,648
	Total Interest Accrued and Due i.e. (Total 1+2)	18,54,53,566	88,08,01,927	-	1,06,62,55,493
	Total of Repayments and Interest Due (i.e. Total of Schedule 31(A) + 31(B))	18,54,53,566	88,08,01,927	-	1,06,62,55,493



**SCHEDULE-32**  
**(Figures in Rupees)**

**CAPITAL LIABILITIES**

Sl.No	PARTICULARS	As on 31st March 2014	Amount Received during the year 2014- 15	Repayments due during the year 2014-15	As on 31st March 2015
1	Public Bonds				-
2	<u>REC Loans</u>				-
	a) RMNP/ Normal				-
	b) RGGVY				-
	Sub Total				-
3	Loans from IDBI				-
4	PFC Loans(R-APDRP)				-
5	PFC Loans				-
6	PFC Loans(BTPS Ext.)	29,77,96,371	66,35,90,899		96,13,87,270
7	ADB (ADB Scheme)	29,77,96,371	66,35,90,899	-	96,13,87,270
	Sub Total	29,77,96,371	66,35,90,899	-	96,13,87,270
	<b>TOTAL</b>	29,77,96,371	66,35,90,899	-	96,13,87,270



SCHEDULE-33

**Fund From State Government.**

(Figures in Rupees)

Sl.No	PARTICULARS	As on 31st March 2014	Amount Received during the year 2014-15	Repayments due during the year 2014-15	As on 31st March 2015
1	(i) State Government Loans				
	(a) Plan Loan	1,95,95,95,000	-		1,95,95,95,000
	(b) Non-Plan Loan		-		-
	(c) Plan Loan (ADB)				-
	Total State Government Loans	1,95,95,95,000	-		1,95,95,95,000
	(ii) State Government Loan against Bonds issued to CPSUs		-		
	TOTAL	1,95,95,95,000	-		1,95,95,95,000



# **BIHAR STATE POWER TRANSMISSION CO. LTD.**

**CONTRIBUTION, GRANTS AND SUBSIDIES TOWARDS COST OF CAPITAL ASSETS** **SCHEDULE-34**  
(Figures in Rupees)

Sl.no	Particulars	Account Code	As on 31st March 2014	Addition during the year 2014-2015	As on 31st March 2015
1	Subsidy towards cost of capital (Aluminium Conductor)				
2	Grants towards cost of capital assets (Grant-in-Aid received from State Govt)		15,76,21,62,335		15,76,21,62,335
3	Grants and Subsidy towards cost of capital assets Deposit under RSVY(PGCIL)		52,95,90,617	29,85,052	53,25,75,669
4	Revenue subsidy (for damaged sub-station)				
	<b>TOTAL :</b>		<b>16,29,17,52,952</b>	<b>29,85,052</b>	<b>16,29,47,38,004</b>



**SCHEDULE-35**  
**(Figures in Rupees)**

**RESERVES AND RESERVE FUNDS**

Sl. No	PARTICULARS	Account Code	As on 31st March 2014	Addition during the year 2014-15	Deduction due during the year 2014-15	As on 31st March 2015
	1		2	3	4	5
1	General Reserve		-			-
2	Capital Reserve		23,05,07,73,459	7,23,93,12,626		30,29,00,86,085
3	Consumer Rebate Reserve		-			-
4	Development Reserve		-			-
5	Contingency Reserve		-			-
6	Revaluation Reserve		-			-
	<b>TOTAL</b>		<b>23,05,07,73,459</b>	<b>7,23,93,12,626</b>	<b>-</b>	<b>30,29,00,86,085</b>



# BIHAR STATE POWER TRANSMISSION CO. LTD.

## SHARE CAPITAL

### SCHEDULE-36

(Figures in Rupees)

Sl.No.	Particulars	Account Code	As on 31st March 2015	During the Year	As on 31st March 2014
1	Authorised Capital	0	3,50,00,00,000		3,50,00,00,000
2	Issued and Subscribed Capital	0	2,35,00,00,000	2,33,00,00,000	2,00,00,000
3	Share Application- Pending Allotment (Restructuring Account)	0	14,81,72,73,459	(2,33,00,00,000)	17,14,72,73,459
4	Share Application- Pending Allotment	0	13,14,28,12,626	7,23,93,12,626	5,90,35,00,000
	TOTAL:		30,31,00,86,085	7,23,93,12,626	23,07,07,73,459

1