

Bihar State Power Tr. Co. Ltd 2018-19

ANNEXURE V

Trial Balance  
1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>				
Reserves & Surplus	80,23,52,87,195.46 Cr	43,13,86,50,433.20	52,23,52,63,778.00	89,33,19,00,540.26
Capital Grants	35,09,60,355.20 Cr	1,34,98,475.20		33,74,61,880.00
Share Capital	13,71,68,85,755.26 Cr	67,14,15,878.00	5,66,40,000.00	13,10,21,09,877.26
<b>Loans (Liability)</b>				
Interest Accrued on Capital Fund	66,16,74,41,085.00 Cr	42,45,37,36,080.00	52,17,86,23,778.00	75,99,23,28,783.00
Long Term Borrowings	10,98,36,45,307.24 Cr	9,03,67,28,552.41	3,15,22,72,488.88	5,09,91,89,243.89
<b>Current Liabilities</b>				
Amount Payable Under ADB	2,61,14,02,112.24 Cr	3,38,44,72,505.10	77,30,70,392.88	
Payable to DISCOM	8,37,22,43,195.00 Cr	5,65,22,56,047.31	2,37,92,02,098.00	5,09,91,89,243.89
Sundry Creditors	8,36,55,56,221.48 Cr	9,39,34,63,795.79	9,89,44,35,884.14	8,28,85,22,309.83
Liability for Supplier/contractor		1,22,39,90,924.00	1,22,39,90,924.00	
Other Current Liabilities			7,40,440.00	7,40,440.00
Short Term Provisions	32,056.00 Cr	31,855.00		201.00
Outstanding Liabilities	39,56,90,014.53 Cr	4,73,93,60,707.61	4,75,11,56,318.75	40,74,85,825.87
<b>Fixed Assets</b>				
Accumulated Depreciation	7,85,17,53,308.85 Cr	2,90,90,80,729.18	2,58,38,97,185.39	7,52,85,89,765.08
Dep on Hydraulic Works	11,60,73,014.10 Cr	51,83,02,433.00	1,32,37,21,337.00	92,14,91,918.10
Dep on Lines, Cable Networks Etc	20,07,828.00 Cr	26,97,147.00	1,09,29,679.00	1,02,40,380.00
Dep on Vehicles	79,89,44,98,124.94 Dr	21,22,44,38,852.72	16,93,90,75,389.32	84,17,98,61,809.34
Dep on Building	13,69,31,95,719.67 Cr	16,85,16,678.00	2,98,99,94,943.00	18,51,48,73,984.67
Dep on Civil Works	2,68,161.00 Cr		2,767.00	2,70,928.00
Dep on Furniture & Fixture	6,58,70,80,530.16 Cr	16,53,51,600.00	1,43,83,08,817.00	7,88,00,37,747.16
Dep on Office Equipments	45,26,984.67 Cr			45,26,984.67
Dep on Plant & Machinery	27,90,93,541.00 Cr		1,97,39,788.00	29,88,33,329.00
Capital Expenditure in Progress	39,32,83,790.00 Cr		7,85,41,402.00	47,18,25,192.00
Capital Work in Progress	1,38,89,272.00 Cr		40,29,363.00	1,79,18,635.00
Cap Wip- RSVY	41,16,062.65 Cr	6,573.00	44,39,322.00	85,48,811.65
Cap WIP-ADB	6,41,09,37,378.19 Cr	31,58,505.00	1,44,49,33,484.00	7,85,27,12,357.19
Cap WIP- BRGF	29,73,15,72,576.01 Dr	8,81,87,33,100.23	13,73,06,70,990.32	24,81,96,34,685.92
Cap WIP- Deposit Scheme		35,800.00		35,800.00
Cap WIP- IRF	53,41,00,951.00 Dr	15,88,04,680.00		69,29,05,631.00
Cap WIP- PSDF	5,04,01,43,651.48 Dr	2,50,75,15,748.38	2,44,92,99,243.31	5,09,83,60,158.58
Cap WIP- State Plan	8,78,19,54,718.10 Dr	1,48,11,48,941.49	5,13,62,96,614.01	5,12,68,07,045.58
Fixed Assets (Gross Block)	1,14,19,48,034.10 Dr	7,66,64,552.00	3,82,809.00	1,21,82,29,777.10
Investments	12,78,44,970.00 Dr	49,14,10,880.36	11,24,32,719.00	50,68,23,131.36
Share of Fixed Deposit	53,22,31,115.00 Dr	1,78,49,893.00	1,10,886.00	54,99,70,122.00
Current Assets	13,57,33,49,136.33 Dr	4,08,53,02,605.00	6,03,21,48,719.00	11,62,65,03,022.33
Terminal Benefit Receivable From GOB	63,85,61,21,268.60 Dr	12,23,71,89,074.49	21,84,09,436.00	75,87,49,00,907.09
Gratuity Contribution Recivable form GOB		24,54,18,916.00	24,54,18,916.00	
LE Contribution Recivable form GOB		24,54,18,916.00	24,54,18,916.00	
Pension Contribution Recivable form GOB	31,71,29,32,134.60 Dr	79,71,69,06,588.99	80,54,18,33,145.96	30,88,80,05,577.61
Receivable From GOB Against GPF	9,38,95,80,702.00 Dr	17,74,83,659.00	9,56,70,64,361.00	
Receivable From GOB Against GSS	40,99,58,707.00 Dr		40,99,58,707.00	
Trade Receivable	31,15,82,967.00 Dr		31,15,82,967.00	
NBPDCL-SLDC	8,66,80,39,028.00 Dr		8,66,80,39,028.00	
NBPDCL (Trade Receivable)		16,37,57,095.00	16,37,57,095.00	
SBPDCL-SLDC		1,37,26,564.00	1,37,26,564.00	
Carried Over	3,54,69,33,694.00 Dr	13,53,59,88,900.00	8,00,00,51,221.00	9,08,28,71,373.00
		1,96,88,004.00	1,81,12,963.00	15,75,041.00
	1,84,62,90,472.00 Dr	5,49,41,48,004.00	3,18,41,54,716.00	4,15,62,83,760.00
		2,31,12,000.00	2,12,63,040.00	18,48,960.00
	12,02,29,41,535.36 Dr	1,62,75,56,07,139.11	1,63,00,82,99,582.28	11,77,02,49,092.11

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Bihar State Power Tr. Co. Ltd 2018-19  
 Trial Balance : 1-Apr-2018 to 31-Mar-2019  
 Particulars

Particulars	Opening Balance	Transactions		Page Closing Balance
		Debit	Credit	
<b>Brought Forward</b>				
SBPDCL (Trade Receivable)	12,02,29,41,535.36 Dr	1,62,75,56,07,139.11	1,63,00,82,99,582.28	11,77,02,49,092.19
Receivable From Insurance				
Cash-in-hand	1,70,06,43,222.00 Dr	7,99,90,40,892.00	4,77,65,20,502.00	4,92,31,63,612.00
Loans & Advances (Asset)				
Bank Accounts				
ICICI BANK	1,46,454.00 Dr	22,36,572.00	16,93,920.00	16,93,920.00
IndusInd Bank	1,16,54,62,055.18 Dr	1,97,81,04,859.37	20,61,785.00	3,21,241.00
PLA Account	16,34,99,29,765.44 Dr	63,12,71,18,509.03	37,02,56,783.25	2,77,33,10,131.30
Indian Bank		50,00,00,000.00	61,99,11,15,893.69	17,48,59,32,380.78
SBI	1,80,201.00 Dr	2,29,07,080.43	1,05,97,680.00	50,00,00,000.00
Axis Bank	1,22,71,53,000.00 Dr	4,99,99,92,698.00	2,71,40,89,000.00	1,24,89,601.43
Bandhan Bank	10,552.68 Dr	76,29,01,193.00	75,89,60,737.95	3,51,30,56,698.00
Bank Of India	63,08,554.60 Dr	4,56,35,572.00	8,89,37,259.00	10,552.68
Canara Bank	4,35,20,017.00 Dr	2,61,21,18,537.00	6,47,81,832.00	1,02,49,009.65
State Bank of India	30,62,63,874.00 Dr	5,36,48,30,763.32	5,19,97,40,733.96	2,18,330.00
Cheque in Transit	1,27,46,41,252.72 Dr	34,86,67,17,419.68	39,16,90,88,677.53	2,85,36,00,579.00
Stock of Material	13,06,39,08,103.30 Dr	13,94,90,65,943.60	13,98,34,76,832.75	1,43,97,31,282.00
Sundry Receivables	42,65,01,069.64 Dr	14,43,140.50 Dr	42,02,75,883.59	8,76,15,36,845.45
	1,22,85,04,161.26 Dr	47,56,98,206.00	12,19,79,981.00	39,20,90,180.49
<b>Branch / Divisions</b>				
<b>Direct Incomes</b>				
SLDC CHARGES	44,95,03,347.85 Cr	24,59,24,16,490.23	25,36,01,00,683.78	1,21,71,87,541.40
Rebate@1%-SLDC		2,60,35,03,848.00	12,26,22,50,949.61	9,65,87,47,101.61
SLDC CHARGES FROM - ECR Hajipur		3,30,503.00	4,38,76,197.00	4,35,45,694.00
SLDC CHARGES FROM ITC Ltd.		3,30,503.00		3,30,503.00
SLDC CHARGES FROM - NBPDC			9,91,193.00	9,91,193.00
SLDC CHARGES FROM SBPDCL			85,000.00	85,000.00
Supervision Charges (Deposit Work)			1,96,88,004.00	1,96,88,004.00
TRANSMISSION CHARGES			2,31,12,000.00	2,31,12,000.00
Rebate		9,73,345.00	14,12,18,290.61	14,02,44,945.61
Income From Trans Charges-NBPDC		2,60,22,00,000.00	11,94,64,15,804.00	9,34,42,15,804.00
Income From Trans Charges-SBPDCL			26,15,800.00	26,15,800.00
Other Transmission Charges		1,19,70,12,000.00	5,49,41,48,004.00	4,29,71,36,004.00
		1,40,51,88,000.00	6,44,96,52,000.00	5,04,44,64,000.00
			13,07,40,658.00	13,07,40,658.00
<b>Direct Expenses</b>				
Administrative & General Expenses		5,49,43,32,899.54	2,14,43,544.68	5,47,28,89,354.86
Employee Cost		49,75,82,714.71	73,17,944.68	49,02,64,770.03
Repair and Maintenance		1,63,33,11,864.00	49,31,778.00	1,62,83,80,086.00
Depreciation		37,34,49,950.83	91,93,822.00	36,42,56,128.83
		2,98,99,88,370.00		2,98,99,88,370.00
<b>Indirect Incomes</b>				
Auction of Fruits		3,34,67,449.00	1,66,00,96,874.99	1,62,66,29,425.99
Interest on Capital Fund			19,500.00	19,500.00
Interest on Refund of Income Tax			77,30,70,392.86	77,30,70,392.86
Pannel Rent			1,87,19,877.00	1,87,19,877.00
Penalty Recovered From Suppliers/ Contractors			570.00	570.00
Rental Income		4,698.00	10,722.00	6,024.00
Interest From Saving Bank Account			4,500.00	4,500.00
Sale of Empty Drum			71,009.00	71,009.00
Application Fee Received			1,040.00	1,040.00
Interest From Banks			3,75,000.00	3,75,000.00
Interest on Staff Loans & Advances		34,700.00	10,41,68,099.50	10,41,33,399.50
Deferred Income			6,169.00	6,169.00
			68,49,14,353.20	68,49,14,353.20
<b>Carried Over</b>	11,57,34,38,187.51 Dr	1,95,47,93,27,825.88	2,02,31,21,91,635.34	4,74,05,74,378.05

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Bihar State Power Tr. Co. Ltd 2018-19  
 Trial Balance : 1-Apr-2018 to 31-Mar-2019  
 Particulars

Particulars	Opening Balance	Transactions		Closing Balance	Page
		Debit	Credit		
<b>Brought Forward</b>	11,57,34,38,187.51 Dr	1,95,47,93,27,825.88	2,02,31,21,91,635.34	4,74,05,74,378.05	
Lease Rental Income			23,56,161.00	23,56,161.00	
Sale of Scraps			5,94,75,521.00	2,65,35,678.00	
Miscellaneous Receipts		3,29,39,843.00	29,37,532.88	29,13,346.88	
Quarter Rent Recovery		24,186.00	29,37,532.88	36,55,058.00	
Sale of Tender Paper		2,05,222.00	38,60,280.00	98,47,347.55	
<b>Indirect Expenses</b>		2,58,800.00	1,01,06,147.55		
Deferred Tax (Expenses)		4,33,96,65,025.01	3,684.82	4,33,96,61,340.19	
Finance Charges		4,12,41,60,935.00		4,12,41,60,935.00	
Interest on Statutory Dues		19,76,00,576.01	1,675.82	19,75,98,900.19	
License Fees		17,819.00	2,009.00	15,810.00	
<b>Non-Current Liabilities</b>		1,78,85,695.00		1,78,85,695.00	
Terminal Benefit Liabilities (Company) -Non Current	15,14,96,06,843.70 Cr	10,48,56,59,785.00	5,61,82,54,350.98	10,28,22,01,409.68	
Terminal Benefit Liabilities (Govt)- Non-Current	1,05,01,70,927.00 Cr	6,20,11,476.00	6,17,02,045.00	1,04,98,61,496.00	
Deferred Tax Liability/Assets	9,38,95,80,702.00 Cr	10,42,36,48,309.00	23,79,04,843.00	79,61,62,764.00	
Long Term Liabilities & Provisions	3,99,82,23,809.70 Cr		4,12,41,60,935.00	8,12,23,84,744.70	
<b>Non-Current Assets</b>	71,16,31,405.00 Cr		1,19,44,86,527.98	1,90,61,17,932.98	
Advance to Suppliers/ Contractors ( Capital )	1,68,09,16,958.29 Dr	2,03,23,20,517.98	80,79,48,186.49	2,90,52,89,289.78	
Receivable	1,13,421.00 Dr			1,13,421.00	
Security Deposit- Palm Tree Service Station		50.00	50.00		
Advance Against Capital Work	1,00,000.00 Dr			1,00,000.00	
Advance Against ADB Projects	14,22,200.00 Dr	39,58,87,380.00	14,22,200.00	39,58,87,380.00	
Advance to Suppliers/contractors (Capital)	14,79,59,749.00 Dr	38,240.00	11,05,61,292.00	3,74,36,697.00	
MAT Credit Entitlement	81,96,90,183.29 Dr	44,19,08,320.00	69,59,64,644.49	56,56,33,858.80	
Profit & Loss A/c	71,16,31,405.00 Dr	1,19,44,86,527.98		1,90,61,17,932.98	
	1,89,52,51,697.90 Dr	1,38,01,41,286.98	4,97,87,16,583.22	1,70,33,23,598.34	
<b>Grand Total</b>		2,13,71,71,14,440.85	2,13,71,71,14,440.85		

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