

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 1

SALES :

(Rs. in' 00,000)

	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
GROSS SALES	3512916.45	3399719.45
<u>LESS : STATUTORY LEVIES :</u>		
ROYALTY	285375.91	275007.87
CESS ON COAL	88326.22	79650.36
STOWING EXCISE DUTY	34558.26	32778.31
<u>SALES TAX (VAT):</u>		
CENTRAL	74475.87	73219.16
STATE	69841.99	68001.53
TOTAL LEVIES :	552578.25	528657.23
<u>BASIC VALUE :</u>	2960338.20	2871062.22
<u>LESS : TRANSFER TO DEV. :</u>	119.71	879.08
<u>TOTAL</u>	2960218.49	2870183.14

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 2

COAL ISSUED FOR OTHER PURPOSE :

	(Rs. in' 00,000)	
	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
<u>BASIC VALUE (A) :</u>		
Hard Coke Making	1557.41	1797.42
Washeries	156618.98	166291.92
Internal / Workshop consumption	4308.49	3380.14
Boiler Consumption	5142.52	5510.06
Free issue to Employees	5675.37	7177.14
* Others	19.31	8.74
<u>TOTAL VALUES (A) :</u>	173322.08	184165.42
 <u>ADD : STATUTORY LEVIES :</u>		
Royalty on Coal	19025.09	19537.06
Stowing Excise Duty	1699.19	1700.63
Other levies	0.61	1.54
<u>TOTAL LEVIES (B) :</u>	20724.89	21239.23
TOTAL (A+B) :	194046.97	205404.65



SCHEDULE - 3

ACCRETION(+)/DECRETION(-) OF STOCK :

(Rs. in' 00,000)

	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
<u>(A) CLOSING STOCK OF COAL/COKE ETC.:</u>		
STOCK OF COAL/COKE	248099.71	220213.51
LESS : RAW COAL AT WASHERY	4840.11	1517.95
RAW COAL AT COKE OVEN	4.22	4.22
GRADE SLIPPAGE	238.65	402.52
HANDLING CHARGES ETC.	1323.69	1568.59
DETERIORATION OF COAL	27988.28	27770.70
<u>TOTAL (A) :</u>	213704.76	188949.53
<u>(B) OPENING STOCK COAL/COKE :</u>		
STOCK OF COAL/COKE	220213.51	175709.90
LESS : RAW COAL AT WASHERY	1517.95	3329.80
RAW COAL AT COKE OVEN	4.22	4.22
GRADE SLIPPAGE	402.52	345.61
HANDLING CHARGES	1568.59	1090.03
DETERIORATION OF COAL	27770.70	30368.30
<u>TOTAL (B) :</u>	188949.53	140571.94
<u>NET TOTAL (A - B) :</u>	24755.23	48377.59

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 4

OTHER INCOME :

(Rs. in' 00,000)

	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
STOWING SUBSIDY	8075.76	8345.45
WORKSHOP CREDIT / WORKSHOP & PRESS JOINT	23233.87	29679.28
INTEREST ON BONDS	17453.13	17900.67
INTEREST RECD. FROM BANK, EMPLOYEE & CREDITORS	138071.87	92138.02
RENT FROM OUTSIDERS	520.91	477.74
RECOVERY OF TRANSPORTATION & LOADING CHARGES	77205.34	73834.53
HIRE CHARGES	2.54	2.79
PROFIT ON SALE OF ASSETS	8855.31	653.14
SALE OF SCRAP	3032.77	2233.79
TENDER FEES	405.08	302.05
L.D./ PENALTY RECEIVED	1107.27	3389.52
REBATES AND DISCOUNTS	179.83	212.47
GAIN / LOSS ON FOREIGN EXCHANGE TRANSACTIONS	1380.33	384.53
GAIN ON EXCHANGE RATE VARIANCE	126.69	----
RECOVERY OF LEASE RENT	746.61	350.00
PROVISION / LIABILITY WRITE BACKS	25354.52	15446.64
OTHER / MISC. INCOME	15168.42	31635.91
PROFIT ON SALE OF COAL BLOCK	606.97	----
	321527.22	276986.53
<u>LESS :</u> TRANSFER TO DEVELOPMENT	7.18	72.03
<u>TOTAL :</u>	321520.04	276914.50

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 5

CONSUMPTION OF STORES & SPARES :

	(Rs. in' 00,000)	
	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
EXPLOSIVES	53975.46	65945.94
TIMBER	3465.83	3235.66
P.O.L.	165936.58	137889.46
<u>OTHER CONSUMABLE STORES & SPARES :</u>		
HEMM	105120.79	99730.49
PLANT & MACHINERY	8110.22	7823.80
VECHICLES	617.64	583.04
S. O. H.	164.95	177.91
OTHERS	80836.24	78610.35
<u>TOTAL :</u>	418227.71	393996.65
<u>LESS :</u>		
TRANSFER TO S. O. H.	1841.82	1908.39
TRANSFER TO REPAIRS & MAINTENANCE	240.94	741.60
TRANSFER TO DEVELOPMENT	265.04	327.64
TRANSFER TO POWER & FUEL	148.85	152.56
TRANSFER TO OTHER EXP.	3171.84	1991.44
	5668.49	5121.63
TOTAL :	412559.22	388875.02

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 6

EMPLOYEES REMUNERATION & BENEFITS :

	(Rs. in' 00,000)	
	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
SALARY, WAGES AND ALLOWANCES	644731.12	676428.75
NORMAL OVER TIME	25092.73	22812.73
SUNDAY/HOLIDAY PRODUCTIONS OVERTIME	26948.94	25579.17
SUNDAY/HOLIDAY MAINTENANCE OVERTIME	25860.91	23334.52
INCENTIVE	4494.91	4105.03
LEAVE ENCASHMENT	17419.52	11077.40
ATTENDANCE BONUS	41202.29	38721.69
FALL BACK WAGES	929.66	699.51
CONTRIBUTON TO P.F. & OTHER FUNDS	93496.51	85865.85
EX-GRATIA, PPLB & PPLR	28768.85	15605.75
TRANSPORT SUBSIDY	586.13	491.34
LTC/LLTC/RRF	14881.10	13914.63
PENSION	2458.28	2640.32
GRATUITY	103900.81	73552.58
WORKMAN COMPENSATION	680.67	727.78
GROUP INSURANCE	8.28	8.51
D.L.I.	588.62	392.87
LIFE COVER SCHEME	1589.42	1234.03
V.R.S	10215.65	13436.46
OTHERS	1400.45	1376.41
<u>TOTAL (A) :</u>	1045254.85	1012005.33
<u>LESS : TRANSFERRED TO :-</u>		
SOCIAL OVERHEAD	33392.70	30690.46
DEVELOPMENT	784.62	1254.36
POWER & FUEL	80.28	96.49
REPAIRS & MAINTENANCE	1244.04	1164.65
<u>TOTAL (B) :</u>	35501.64	33205.96
<u>TOTAL (A-B) :</u>	1009753.21	978799.37

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 7

POWER & FUEL :

	(Rs. in' 00,000)	
	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
PURCHASE OF ELECTRICITY	199432.68	190964.00
POWER GENERATION	1027.34	1196.19
	200460.02	192160.19
<u>LESS :</u>		
TR. TO S.O.H.	40110.88	36840.60
TR. TO DEVELOPMENT	314.37	186.26
<u>TOTAL :</u>	160034.77	155133.33

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)

SCHEDULE - 8



SOCIAL OVERHEAD :

(Rs. in' 00,000)

	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
SALARIES , WAGES & ALLOWANCE	33392.70	30690.46
FREE ISSUE OF COAL TO EMPLOYEES	6556.70	7792.48
<u>MEDICAL FACILITIES :</u>		
a) MEDICAL REIMBURSEMENT	11321.12	9454.93
b) MEDICINES & DIET EXPENSES	3538.78	3593.05
c) OTHERS	105.08	83.94
<u>GRANTS TO :</u>		
a) SCHOOL & INSTITUTIONS	3110.99	3007.03
b) SPORTS & RECREATION	539.98	482.59
CANTEEN AND CRECHE	230.24	241.51
HOUSE RENT	4004.31	3307.23
POWER	40110.88	29239.94
<u>REPAIRS & MAINTENACE :</u>		
a) TOWNSHIP / BUILDINGS	14365.38	12243.94
b) PLANT & MACHINERIES	174.81	335.68
c) VEHICLES	3259.27	2565.66
d) OTHERS	255.43	311.63
CONSUMPTION OF STORES & SPARES	1095.30	1254.97
ELECTRICITY CHARGES		7600.74

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SOCIAL OVERHEAD (CONTD.).....

DEPRECIATION	6060.70	6049.89
COMMUNITY DEVELOPMENT	2396.68	2596.34

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)

RESETTELMENT EXPENSES	93.57	30.60
ENVIRONMENT EXPENSES	2371.86	2309.85
UNIFORM	391.47	335.86
TRAINING EXPENSES	2111.21	1798.17
FAMILY PLANING EXPENSES	23.31	15.53
HIGHER CHARGES OF BUS & AMBULANCE ETC	1115.95	1039.33
WATER CHARGES	2419.21	2249.83
OTHER WELFARE EXPENSES	10148.30	9407.88

<u>TOTAL (A) :</u>	149193.23	138039.06
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LESS : RECOVERIES / TRANSFERS :

HOUSE RENT & ELECTRICITY	662.82	466.46
HOSPITAL CHARGES	425.99	370.93
SCHOOL BUS	144.02	218.63
HIRE CHARGES	2.34	3.68
OTHERS	70.65	80.59
TR. TO DEVELOPMENT	82.60	125.28

<u>TOTAL (B) :</u>	1388.42	1265.57
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<u>TOTAL (A - B) :</u>	147804.81	136773.49
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SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 9

REPAIRS :

	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
	(Rs. in' 00,000)	
BUILDINGS :	6683.32	5378.47
<u>PLANT & MACHINERY :</u>		
a) OUTSIDE AGENCY	27711.41	21361.82
b) WORKSHOP DEBIT	26991.42	27051.44
c) SALARY & WAGES	1244.04	1164.65
d) CONSUMPTION OF STORES	240.94	401.34
e) OTHERS	4955.57	8346.22
REHABILITATION OF HEMM ETC. :	2698.30	4801.01
<u>OTHERS :</u>		
a) OFFICE EQUIPMENT	842.89	521.72
b) VEHICLE	2430.87	2381.03
c) OTHERS	4396.71	4517.33
<u>TOTAL (A) :</u>	78195.47	75925.03
<u>LESS :</u> TRANSFER TO :-		
SOCIAL OVERHEAD	6349.09	5268.67
MISCELLANEOUS	626.21	534.50
DEVELOPMENT	56.52	16.80
SERVICE CHARGES W/SHOP	1960.70	2406.77
STOCK OF STORES	2456.62	2069.95
P & M	244.34	569.98
POWER & FUEL	10.59	40.57
<u>TOTAL (B) :</u>	11704.07	10907.24
<u>TOTAL (A-B) :</u>	66491.40	65017.79

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 10

CONTRACTUAL EXPENSES :

(Rs. in' 00,000)

	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
<u>TRANSPORTATION CHARGES FOR :</u>		
a) SAND	6052.65	6292.50
b) COAL & COKE	118199.73	106057.08
c) STORES ETC.	1019.33	1043.24
WAGON LOADING	12500.62	1097.33
OTHER CONTRACTUAL WORK	38363.03	52398.08
P & M / HEMM ETC. (HIRING)	33261.74	30943.27
<u>TOTAL :</u>	209397.10	197831.50
<u>LESS :</u> TRANSFER TO DEVELOPMENT	(56.81)	(381.22)
<u>TOTAL :</u>	209340.29	197450.28

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 11

MISCELLANEOUS EXPENSES :

(Rs. in' 00,000)

	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
<u>TRAVELLING EXP. :</u>		
a) IN COUNTRY	5330.22	5221.53
b) OUTSIDE COUNTRY	120.21	142.11
PRINTING & STATIONERY	1922.60	1783.84
TRAINING EXP.	176.75	150.08
POSTAGE	424.32	510.44
TELEPHONE	907.26	760.32
<u>ADVERTISEMENT & PUBLICITY :</u>		
a) ADVERTISEMENT OTHERS	1220.48	1373.95
b) PUBLICITY	771.56	285.10
FREIGHT CHARGES	4434.77	3977.06
DEMMURRAGE	5133.97	4012.66
DONATION	31.09	56.06
SUBSCRIPTION	62.31	55.49
SECURITY EXPENSES.	9291.70	7647.00
<u>HIRE CHARGES</u>		
a) COMPUTERS	1789.10	1853.52
b) OTHERS	5370.27	4602.14
MAINTENANCE OF VECHICLES	5586.35	5104.01
LEGAL EXPENSES	773.17	874.03
BANK CHARGES	311.70	592.00
GUEST HOUSE EXP.	127.83	119.31

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



MISCELLANEOUS EXPENSES (CONTD.)

CONSULTANCY CHARGES	1257.24	1549.19
OFFICE CONTINGENCY EXP.	543.78	363.55
UNDER/OVER LOADING CHARGES	16133.99	13269.05
LOSS ON SALE/DISCARD OF ASSETS	363.29	258.30
LOSS ON SURVEYED OFF FIXED ASSETS	254.72	161.66
C. I. S. F. EXPENSES	4991.14	4754.75
AUDITOR'S REMUNERATION	73.70	35.40
TREVELLING & OUT OF POCKET EXPENSES	28.07	20.66
TAX AUDIT FEES & EXP.	14.30	7.35
INTERNAL AUDIT FEES	249.91	275.01
ROYALTY & CESS	12124.70	14413.57
RENT RATES & TAXES	5579.65	5139.74
INSURANCE	52.75	84.28
ISOLATION / VENTILATION	141.89	141.13
DEAD RENT	84.88	87.90
SURFACE RENT	24.53	18.08
LOSS ON EXCH. RATE VARIANCE	----	0.16
LEASE RENT - HEMM / P&M / LAND BUILDING	15.43	16.21
LAND/CROPS COMPENSATION	118.80	9018.79
SIDING MAINTENANCE CHARGES	1764.34	1185.06
RESCUE & SAFETY EXP.	1001.31	864.65
INCENTIVE ON SECURITISATION	----	4926.48
REHAB. CHARGES & STABILISATION CESS	17752.02	16887.44
OTHERS	21281.91	21621.64
TOTAL (A) :	127638.01	134220.70
LESS : TRANSFER TO :-		
DEVELOPMENT	104.18	18.15
OTHERS	1135.59	1393.18
TOTAL (B) :	1239.77	1411.33
TOTAL (A-B)	126398.24	132809.37

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE -12

INTEREST :

<u>GOVERNMENT LOAN</u>	(Rs. in' 00,000)	
	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
i) PLAN LOAN	----	426.92
ii) NON-PLAN LOAN	----	--
VRS LOAN	----	437.04
DEFERRED PAYMENTS	269.31	--
BANK OVERDRAFT/CASH CREDIT	517.05	253.74
BONDS	114.65	261.58
OTHER CORPORATE / FINANCIAL INSTT. LOAN	----	535.48
INTEREST ON IBRD & JBIC LOAN	6551.94	5629.22
PENSION FUND	31.06	5.83
OTHERS	1008.82	1540.60
<u>TOTAL :</u>	8492.83	9090.41

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE -13

FINANCIAL/COMMITMENT CHARGES

	(Rs. in' 00,000)	
	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
GUARANTEE FEES ON (IBRD & JBIC) LOAN	2072.52	2378.66
OTHER EXPENSES / BANK CHARGES	245.47	301.89
PREPAYMENT PREMIUM	-----	150.00
<u>TOTAL :</u>	2317.99	2830.55

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)



SCHEDULE - 14

PROVISIONS/WRITE - OFF/WRITE BACK

	<u>CURRENT YEAR</u>	<u>(Rs. in' 00,000)</u> <u>PREVIOUS YEAR</u>
a) <u>PROVISION FOR :</u>		
DOUBTFUL DEBTS	13278.20	15955.21
DOUBTFUL ADVANCES	1470.60	2889.36
STORES & SPARES	1078.00	1186.43
RECLAMATION OF LAND	2698.29	4483.22
FIXED ASSETS	914.04	703.84
OTHERS	1342.33	878.56
<u>TOTAL (A) :</u>	20781.46	26096.62
b) <u>PROVISION WRITE BACK</u>		
DOUBTFUL DEBTS	8323.58	21870.24
DOUBTFUL ADVANCE	1054.00	76.83
OTHERS	853.97	970.80
<u>TOTAL (B) :</u>	10231.55	22917.87
c) <u>WRITE - OFF</u>		
DOUBTFUL / BAD DEBTS	1081.44	212.11
DOUBTFUL ADVANCE		28.63
OTHERS	54.17	21.29
<u>TOTAL (C) :</u>	1135.61	262.03
<u>TOTAL (A-B+C) :</u>	11685.52	3440.78