

SCHEDULE TO PROFIT & LOSS ACCOUNT (CONTD.)
CONSOLIDATED



SCHEDULE - 1

(Rs. In '00,000)

SALES	For the Year ended on 31-03-09	For the Year ended on 31-03-08
GROSS SALES	4579658.88	3886569.85
Less : Statutory Levies		
Royalty	419480.36	362464.88
Cess on Coal	95020.48	84859.45
Stowing Excise Duty	39336.29	37016.32
	553837.13	484340.65
SALES TAX (VAT)		
Central	52730.31	61729.33
State	93053.61	76188.68
	145783.92	137918.01
TOTAL LEVIES	699621.05	622258.66
BASIC VALUE	3880037.83	3264311.19
Less : Transfer to Development	1154.79	925.19
TOTAL	3878883.04	3263386.00

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SCHEDULE - 2 (a)

COAL ISSUED FOR OTHER PURPOSES

(Rs. In '00,000)

	For the Year ended <u>on 31-03-09</u>	For the Year ended <u>on 31-03-08</u>
BASIC VALUE (A) :		
Hard Coke Making	26.63	1044.67
Washeries	162235.09	157374.75
Internal/Workshop Consumption	5722.56	5087.16
Boiler Consumption	5388.84	5321.05
Free Issue of Coal to Employees	5394.91	5694.01
Others	148.61	143.27
TOTAL VALUES (A)	178916.64	174664.91
Add : Statutory Levies :		
Royalty on Coal	21738.85	21154.29
Stowing excise duty	1542.59	1635.02
TOTAL LEVIES (B)	23281.44	22789.31
TOTAL (A+B)	202198.08	197454.22

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SCHEDULE - 2(b)

INTERNAL CONSUMPTION OF COAL

(Rs. In '00,000)

	For the Year ended <u>on 31-03-09</u>	For the Year ended <u>on 31-03-08</u>
BASIC VALUE :		
Internal/Workshop Consumption	87253.88	82351.08
Washeries	111785.77	112601.10
Purchase of Coal	175.64	133.88
TOTAL VALUES	199215.29	195086.06

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SCHEDULE - 3

ACCRETION (+) / DECRETION (-) OF STOCK	(Rs. In '00,000)	
	For the Year ended on 31-03- <u>09</u>	For the Year ended on 31-03-08
(A) CLOSING STOCK OF COAL/COKE etc.		
Stock Of Coal/Coke	299260.80	283062.49
Less : Raw Coal at Washery	10391.69	8654.31
Raw Coal at Coke Oven	4.22	4.22
Grade Slippage	112.24	124.52
Handling charges etc.	1263.94	1662.07
Deterioration of Coal	35990.55	34493.09
TOTAL (A)	251498.16	238124.28
(B) OPENING STOCK OF COAL/COKE etc.		
Stock Of Coal/Coke	283062.49	248099.71
Less : Raw Coal at Washery	8654.31	4840.11
Raw Coal at Coke Oven	4.22	4.22
Grade Slippage	124.52	238.65
Handling charges etc.	1662.07	1323.69
Deterioration of Coal	34493.09	27988.28
TOTAL (B)	238124.28	213704.76
NET TOTAL (A-B)	13373.88	24419.52
Less: Transferred to Development		
Adjustment of Coal brought to revenue	(13.17)	
Total	13360.71	24419.52

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SCHEDULE - 4

OTHER INCOME

(Rs. In '00,000)

	For the Year ended on 31-03- 09	For the Year ended on 31-03-08
Stowing Subsidy	9456.08	9864.51
Workshop Credit/Workshop & Press Job	37091.31	32871.65
Interest on Bonds	13440.72	14449.74
Interest Recvd. From Bank, Employees & Others	271030.76	195103.68
Rent from Outsiders	875.44	820.50
Recovery of Transportation & Loading Coal	146979.26	91312.58
Hire Charges	2.11	4.17
Profit on Sale of Assets	963.49	951.15
Sale of Scrap	3443.24	2456.92
Tender Fees	449.60	394.36
LD/Penalty Received	7387.22	4180.86
Rebates and Discounts	110.54	155.32
Gain / Loss on Foreign exchange Transactions	698.81	1384.77
Gain on Exchange Rate Variance	14.79	109.94
Recovery of Lease Rent	1140.09	1155.73
OCP Reclamation	86.97	0.00
Provision / Liability Write Backs	1643.82	6405.69
Other / Misc. Income	14965.84	11757.21
Profit on Sale of Coal Block/GR on Non-CIL Block	2250.82	3062.15
	512030.91	376440.93
Less : Transfer to Development	(66.21)	(30.90)
TOTAL	511964.70	376410.03

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SCHEDULE - 5

CONSUMPTION OF STORES & SPARES

(Rs. In '00,000)

	For the Year ended <u>on 31-03-09</u>	For the Year ended <u>on 31-03-08</u>
Explosives	83903.72	65269.88
Timber	3828.18	3384.97
P O L	172813.85	162550.31
OTHER CONSUMABLE STORES & SPARES		
HEMM	118677.26	109046.94
Plant & Machinery	10986.01	8928.45
Vehicles	587.47	535.86
S.O.H.	231.11	225.14
Others	100375.48	93269.23
TOTAL (A)	491403.08	443210.78
Less:		
Transfer to Social Overhead	1684.76	1780.43
Transfer to Repairs & Maintenance	303.83	238.49
Transfer to Development	363.74	302.86
Transfer to Power & Fuel	95.24	157.19
Recovered from Contractors	105.10	195.75
Transfer to Other Exp.	2720.35	2680.52
TOTAL (B)	5273.02	5355.24
TOTAL (A - B)	486130.06	437855.54

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SCHEDULE - 6

EMPLOYEES' REMUNERATION & BENEFITS

(Rs. In '00,000)

	For the Year ended on 31-03-09	For the Year ended on 31-03-08
Salary, Wages & Allowances	790081.14	684039.10
Provision for Executive Salary Revision and Non-executive Pay Revision/Interim Relief (NCWA-VIII) (Refer Note 12.2 :Sch M,Part B)	411577.97	175607.75
Normal Overtime	33248.54	28919.06
Sunday/Holiday Production Overtime	45186.29	40962.15
Sunday/Holiday Maintenance Overtime	21022.81	17543.34
Incentive	5088.05	5195.97
Leave Encashment	75127.78	22290.48
Attendance Bonus	41576.25	41101.97
Fall Back Wages	606.60	820.29
Contribution to P.F. & Other Funds	121924.08	102263.06
Ex-Gratia, PPLB, PPLR	44098.82	28041.28
Transport Subsidy	612.25	582.03
LTC/LLTC/RRF	17585.23	19331.98
Pension	4860.59	2638.57
Gratuity	385970.10	118910.32
Workman Compensation	8667.84	549.79
Group Insurance	23.03	8.79
D L I	526.11	435.78
Life Cover Scheme	3380.06	1246.98
V R S	4069.38	7444.19
Others	10852.04	3459.12
TOTAL (A)	2026084.96	1301392.00
<u>Less : Transferred to</u>		
Social Overhead	48673.59	35433.01
Development	1412.40	1052.63
Power & Fuel	114.72	107.32
Repairs & Maintenance	1675.75	1283.14
TOTAL (B)	51876.46	37876.10
TOTAL (A - B)	1974208.50	1263515.90

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SCHEDULE - 7

POWER & FUEL

	For the Year ended <u>on 31-03-09</u>	(Rs. In '00,000) For the Year ended <u>on 31-03-08</u>
Purchase of Electricity	205543.55	202011.82
Power Generation	998.85	1062.30
	206542.40	203074.12
<u>Less : Transfer to</u>		
Social Overhead	46869.07	43397.54
Development	168.09	306.62
	47037.16	43704.16
TOTAL	159505.24	159369.96

SCHEDULE - 8

SOCIAL OVERHEAD

(Rs. In '00,000)

	For the Year ended on 31-03-09	For the Year ended on 31-03-08
Salaries, Wages & Allowances	48673.59	35433.01
Free Issue of Coal to Employees	5946.18	6259.94
MEDICAL FACILITIES :		
(a) Medical Reimbursement	15333.59	12897.76
(b) Medicines & Diet Expenses	4370.55	3817.86
(c) Others	283.97	112.51
GRANTS TO:		
(a) Schools & Institutions	4764.51	3835.79
(b) Sports & Recreation	682.42	768.88
Canteen & Creche	213.38	197.10
House Rent	4656.06	4150.90
Power	46869.07	43397.54
REPAIRS & MAINTENANCE :		
(a) Townships / Buildings	20942.90	17562.53
(b) Plant & Machineries	185.44	187.95
(c) Vehicles	3795.32	3406.06
(b) Others	156.52	141.90
Consumption of Stores & Spares	1050.21	1066.84
Depreciation	5998.44	5933.07
Community Development	3208.40	4760.63
Resettlement Expenses	10.40	251.80
Environmental Expenses	3456.62	2948.50
Uniform	395.23	311.82
Training Expenses	2432.50	2163.88
Family Planning Expenses	19.84	16.48
Hire Charges of Bus, Ambulance etc.	1455.63	1192.74
Water Charges	2492.22	2464.71
Other Welfare Expenses	13351.16	10934.90
TOTAL (A)	190744.15	164215.10
Less : Recoveries / Transfers		
House Rent & Electricity	963.92	802.61
Hospital Charges	542.77	502.22
School Bus	534.43	435.58
Hire Charges	10.92	6.27
Others	124.56	91.61
Transfer to Development	55.31	91.12
TOTAL (B)	2231.91	1929.41
TOTAL (A-B)	188512.24	162285.69

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SCHEDULE - 9

REPAIRS	(Rs. In '00,000)	
	For the Year ended <u>on 31-03-09</u>	For the Year ended <u>on 31-03-08</u>
BUILDINGS :	8267.29	7275.70
PLANT & MACHINERY :		
(a) Outside Agency	33603.17	29404.85
(b) Workshop Debit	31371.33	29132.55
(c) Salary & Wages	1675.75	1283.14
(d) Consumption of Stores	303.83	238.49
(e) Others	7241.62	6993.31
REHABILITATION OF HEMM ETC.	942.93	1577.01
OTHERS :		
(a) Office Equipment	520.01	620.07
(b) Vehicle	2509.12	2438.12
(c) Others	7338.24	5277.72
TOTAL (A)	93773.29	84240.96
<u>Less: Transfer to</u>		
Social Overhead	9284.75	7578.91
Miscellaneous	543.46	557.99
Development	1.68	73.38
ServiceCharges W/Shop	2731.02	2115.00
Stock of Stores	2440.93	2497.20
P & M	157.89	441.88
Power & Fuel	7.50	7.38
TOTAL (B)	15167.23	13271.74
TOTAL (A-B)	78606.06	70969.22

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SCHEDULE - 10

CONTRACTUAL EXPENSES

(Rs. In '00,000)

**For the Year
ended
on 31-03-09**

**For the Year
ended
on 31-03-08**

TRANSPORTATION CHARGES :

(a) Sand	5172.09	5645.07
(b) Coal & Coke	147707.75	124221.25
(c) Stores & Others etc.	229.07	136.58

Wagon Loading	1545.42	1050.44
Other Contractual Work	32078.92	35099.95
P&M / HEMM etc. (Hiring)	146290.94	102491.51
Others	1142.88	821.52
TOTAL	334167.07	269466.32

Less :Transfer to Development	(181.63)	(6140.57)
TOTAL	333985.44	263325.75

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SCHEDULE - 11

MISCELLANEOUS EXPENSES

(Rs. In '00,000)

	For the Year ended on 31-03-09	For the Year ended on 31-03-08
TRAVELLING EXPENSES :		
(a) In Country	8667.58	6304.55
(b) Outside Country	352.49	208.51
Printing & Stationery	2278.05	2032.49
Training Expenses	164.27	170.73
Postage	191.51	289.70
Telephone	1191.06	1131.27
ADVERTISEMENT & PUBLICITY :		
(a) Advertisement - others	1806.34	1571.26
(b) Publicity	756.93	698.28
Freight Charges	5698.56	5223.33
Demurrage	7726.66	4223.75
Donation	40.02	469.57
Subscription	141.06	47.65
Security Expenses	14092.02	9632.19
HIRE CHARGES		
(a) Computers	1679.10	1914.35
(b) Others	6782.85	5732.61
Maintenance of Vehicles	5958.98	5305.66
Legal Expenses	880.03	759.54
Bank Charges	540.58	301.02
Guest House Expenses	166.29	149.23
Consultancy Charges	2364.51	1328.66
Office Contingency Expenses	621.44	602.80
Under/Over Loading Charges	20106.87	18896.10
Loss on Sale/Discard of Assets	646.81	201.60
Loss on Surveyed Off Fixed Assets	21.79	236.98
CISF Expenses	12720.60	5548.86
Auditors' Remuneration	66.55	66.51

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SCHEDULE - 11

MISCELLANEOUS EXPENSES

(Rs. In '00,000)

	For the Year ended <u>on 31-03-09</u>	For the Year ended <u>on 31-03-08</u>
Travelling & Out of Pocket Expenses	35.61	31.75
Tax Audit Fees & Exp	31.73	33.39
Internal Audit Fees	257.29	276.06
Rehabilitation Charges	20850.29	19473.83
Royalty & Cess	15833.91	13887.23
Rent, Rates & Taxes	17687.78	7686.13
Insurance	70.43	51.00
Isolation/Ventilation	241.04	180.51
Dead Rent	60.57	55.92
Surface Rent	99.41	24.78
Loss on Exchange Rate Variance	3257.21	
Lease Rent - HEMM/P&M/Land/Building	207.58	10.30
Land/Crops Compensation	2702.27	453.04
Siding Maintenance Charges	2861.49	3449.71
Rescue & Safety Exp	1797.49	1183.97
Quality Allowance	715.53	1580.44
Others	33801.39	28930.08
TOTAL (A)	196173.97	150355.34
Less: Transfer to		
Development	598.19	288.94
Others	2723.93	1331.68
TOTAL (B)	3322.12	1620.62
TOTAL (A - B)	192851.85	148734.72

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SCHEDULE - 12



INTEREST	(Rs. In '00,000)	
	For the Year ended <u>on 31-03-09</u>	For the Year ended <u>on 31-03-08</u>
A INTEREST (EXPENDITURE) :		
Deferred Payments	152.36	195.01
Bank Overdraft / Cash Credit	806.72	870.70
Interest on IBRD & JBIC Loan	4516.17	5528.07
Pension Fund	2123.06	1470.44
Transfer to Rehabilitation Fund	7619.22	6305.24
Others	727.10	623.84
TOTAL OF A :	15944.63	14993.30
B INTEREST (INCOME) :		
Interest Received from BEML	294.96	
TOTAL OF B	294.96	
TOTAL (A-B)	15649.67	14993.30

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SCHEDULE - 13

FINANCIAL / COMMITMENT CHARGES	(Rs. In '00,000)	
	For the Year ended <u>on 31-03-09</u>	For the Year ended <u>on 31-03-08</u>
Guarantee Fees on (IBRD & JBIC) Loan	2143.95	1813.00
Other Expenses / Bank Charges	94.30	122.59
TOTAL	2238.25	1935.59
Less : transferred to Subsidiaries	0.00	0.00
TOTAL	2238.25	1935.59

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SCHEDULE - 14

PROVISIONS/WRITE-OFF/WRITE BACK	(Rs. In '00,000)	
	For the Year ended <u>on 31-03-09</u>	For the Year ended <u>on 31-03-08</u>
(A) PROVISION FOR		
Doubtful debts	17764.77	5886.99
Doubtful advances	6366.01	2272.13
Stores & Spares	-391.30	1782.47
Reclamation of Land	-3500.43	4704.27
Surveyed of Fixed Assets/Capital WIP	2841.84	1575.59
Others	277.58	5220.13
TOTAL (A)	23358.47	21441.58
(B) PROVISION WRITTEN BACK		
Doubtful debts	1702.45	3371.80
Doubtful advances	361.85	25.72
Others	6432.97	313.21
TOTAL (B)	8497.27	3710.73
(C) WRITE-OFF		
Doubtful debts	2416.37	4788.38
Doubtful advances	275.84	
Others	46.31	681.64
TOTAL (C)	2738.52	5470.02
TOTAL (A-B+C)	17599.72	23200.87

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SCHEDULE - 15

PRIOR PERIOD ADJUSTMENTS

(Rs. In '00,000)

	For the Year ended <u>on 31-03-09</u>	For the Year ended <u>on 31-03-08</u>
(A) DEBIT		
Consumption of Stores & Spares	65.48	933.75
Employees Remuneration & Benefits	639.74	383.65
Power & Fuel	132.25	301.54
Repairs - Others	47.30	116.40
Social Overhead	44.43	626.18
Contractual Expenses	1000.85	342.11
Miscellaneous Expenses	824.56	600.53
Sale of Coal & Coke	1229.52	234.33
Other Income	268.57	208.53
Royalty & Cess	47.67	207.58
Interest	2.35	3.71
OBR Adjustment	577.51	0.00
Depreciation	733.39	3574.03
TOTAL (A)	5613.62	7532.34
(B) CREDIT		
Stock of Coal & Coke	890.28	0.00
Sale of Coal & Coke	0.00	6582.95
Subsidy for Stowing & Protective Works	0.00	959.25
Employees Remuneration & Benefits	338.46	4425.55
Other Receipts	1233.57	2273.84
Repairs	23.81	15.00
Contractual Expenses	68.81	171.74
Consumption of Stores & Spares	1435.46	588.36
Social Overhead	15.08	2.33
Other Expenditure	62.70	1506.13
Depreciation	1432.10	28.70
Interest - Others	2814.68	71.89
Power & Fuel	27.62	853.27
Royalty & Cess	43.90	32.51
OBR Adjustment	0.00	1115.69
TOTAL (B)	8386.47	18627.21
Transferred to Development	(1.06)	17.92
TOTAL (B-A+C)	2771.79	11112.79