



**Presentation**  
**on**  
**Annual Revenue Requirement &**  
**Transmission Tariff Application for FY 2022-23**  
**Case No: 105/2021**  
**of**  
**Odisha Power Transmission Corporation Limited**  
**Venue: OPTCL Conference Hall 4<sup>th</sup> floor (VC)**  
**Date: 17-02-2021, 11.00 A.M.**



# Profile of OPTCL

## 1. General

- OPTCL is a Deemed Transmission Licensee under Section 14 of the Electricity Act, 2003.
- Started Operation from 01.04.2005.
- Notified by the State Govt. to act as STU.
- Authorised Share Capital- Rs. 2500 Cr.
- Paid-up Capital Rs. 1681.06 Cr. as on 31.01.2022.



# Profile of OPTCL

## 2. Financial Status

(Rs. Cr.)

Year	Turn Over	Profit/ (Loss)
2011-12	591.98	27.64
2012-13	578.99	20.78
2013-14	649.78	26.68
2014-15	673.48	31.16
2015-16	694.97	30.04
2016-17	854.44	17.97
2017-18	870.91	19.80
2018-19	878.11	37.71
2019-20	815.05	(-)144.37
2020-21	904.49	61.67

Accumulated loss as on 31.03.2021 after other comprehensive income/loss is **Rs. (-) 111.76 Cr.**



# Overview of OPTCL

## 3. Human Resources (As on 31.01.2022):

Manpower Position			
Category	Sanctioned Strength	MIP	Vacancy
Executive	1916	1239	677
Non-Executive	3233	1257	1976
<b>Total</b>	<b>5149</b>	<b>2496</b>	<b>2653</b>
<b>No of Pensioners : 7592</b>			

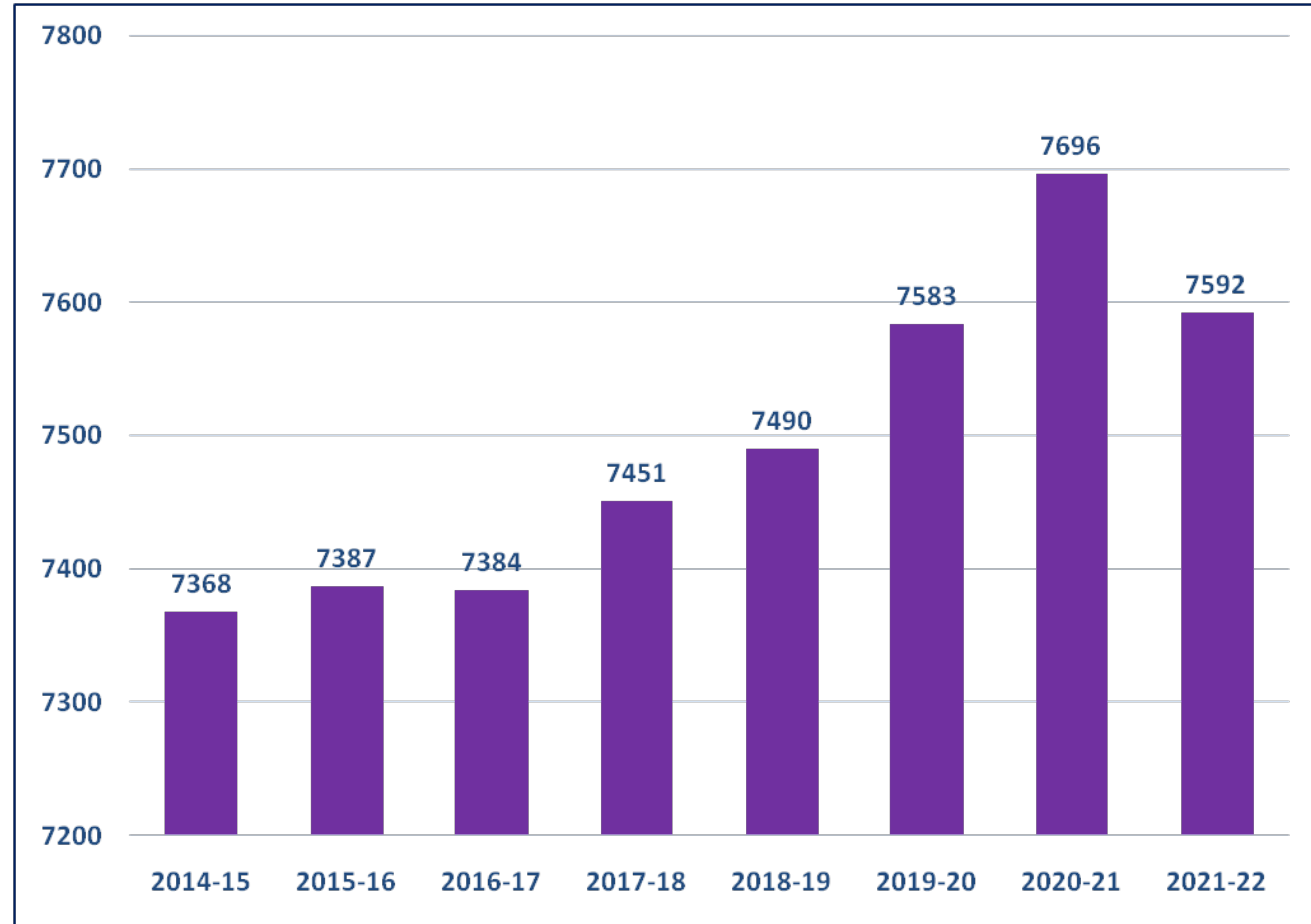
Contract/ Outsourced Personnel		
Category	Contract Personnel	Outsourced Personnel
Executive	07	41
Non-Executive	03	86
Security Personnel	00	1976
<b>Total</b>	<b>10</b>	<b>2103</b>

Recruitment Status		Retirement Status	
Category	2022-23 (Planned)	2021-22	2022-23
Executive	MT: 100 MT-JR. : 30	155	126
Non-Executive	JMOT (EL): 150 Office Asst.: 20		
<b>Total</b>	<b>300</b>	<b>155</b>	<b>126</b>



# Status of the Pensioners

YEAR	TOTAL
2014-15	7368
2015-16	7387
2016-17	7384
2017-18	7451
2018-19	7490
2019-20	7583
2020-21	7696
2021-22 (Jan-22)	7592





## Overview of OPTCL

### 4. Network Capacity :

Voltage Level	As on 31-03-2013 (Actual)			As on 31-03-2021 (Actual)		
	No. of GRID S/s	Installed Capacity (MVA)	Lines (Ckt. Km)	No. of GRID S/s	Installed Capacity (MVA)	Lines (Ckt. Km)
400kV	2	1575	518.234	4	2835	1196.872
220kV	20	4630	5585.988	36	10300	6222.362
132kV	79	5349	5281.856	125	9166	7396.330
<b>TOTAL</b>	<b>101</b>	<b>11554</b>	<b>11386.078</b>	<b>165</b>	<b>22301</b>	<b>14815.564</b>

Voltage Level	As on 31-01-2022 (Actual)			Details of newly added S/S in FY 2021-22 (upto Jan' 22)			MVA	Ckt. Kms
	No. of GRID S/s	Installed Capacity (MVA)	Lines (Ckt. Km)	400KV	1No.	Meramundali-B	500	--
400kV	5	3335	1196.872	220KV	3Nos	Telkoi, Deogarh & Lephripara.	280	63.24
220kV	40	10580	6285.602	132KV	7Nos	Thuapali, Gunpur, Rajnagar, Gondia, Nabarangpur, Rungta-Mines & Daitary OMC.	245	621.58
132kV	131	9401	8017.910					
<b>TOTAL</b>	<b>176</b>	<b>23316</b>	<b>15500.384</b>		<b>11Nos</b>		<b>1025</b>	<b>684.82</b>



# Overview of OPTCL

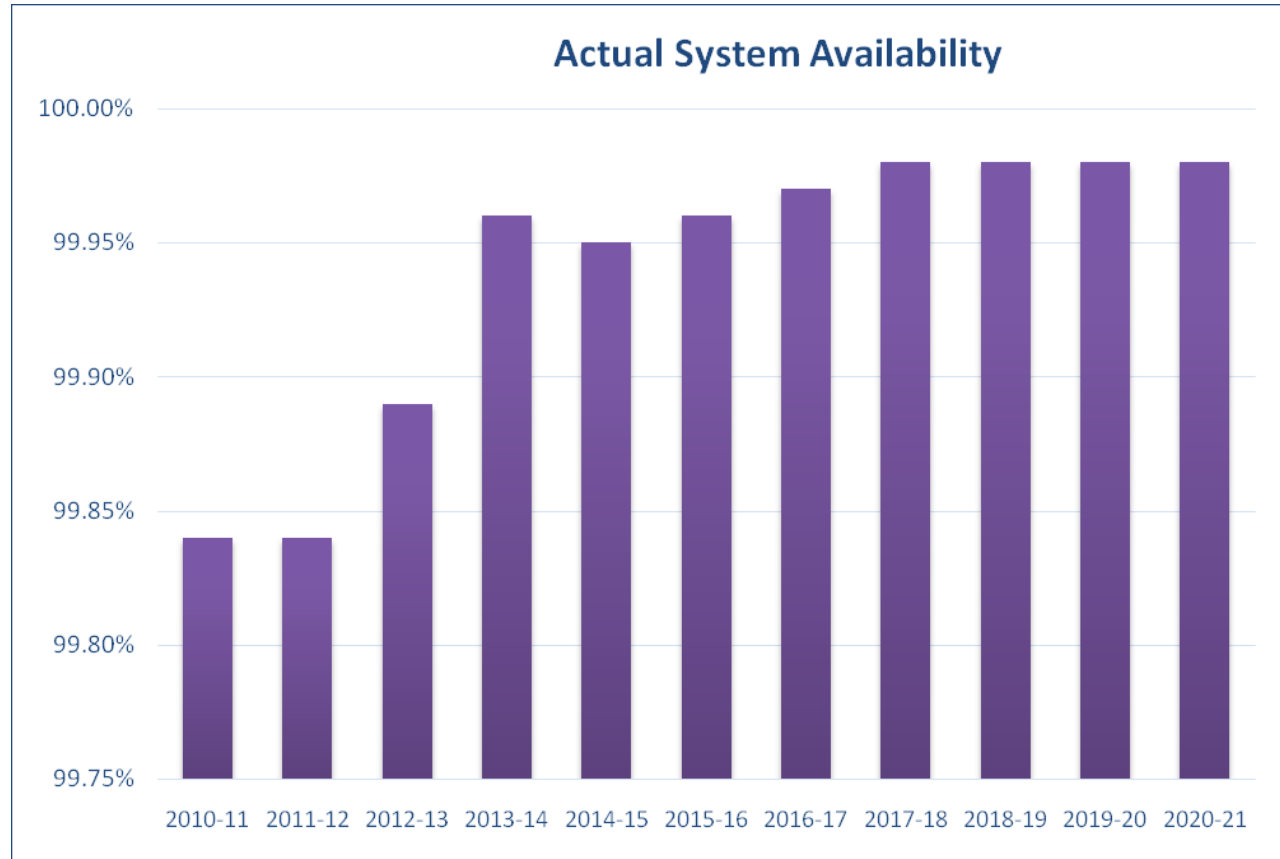
Voltage Level	As on 31-03-2022 (Projected)			As on 31-03-2023 (Projected)		
	No. of GRID S/s	Installed Capacity (MVA)	Lines (Ckt. Km)	No. of GRID S/s	Installed Capacity (MVA)	Lines (Ckt. Km)
400kV	5	3335	1196.872	5	3835	1196.872
220kV	41	11060	6550.372	49	11980	7000.372
132kV	134	9561	8065.910	140	9841	8415.910
<b>TOTAL</b>	<b>180</b>	<b>23956</b>	<b>15813.154</b>	<b>194</b>	<b>25656</b>	<b>16613.154</b>



# Overview of OPTCL

## 5. System Availability (%)

Year	Actual
2010-11	99.84%
2011-12	99.84%
2012-13	99.89%
2013-14	99.96%
2014-15	99.95%
2015-16	99.96%
2016-17	99.97%
2017-18	99.98%
2018-19	99.98%
2019-20	99.98%
2020-21	99.98%



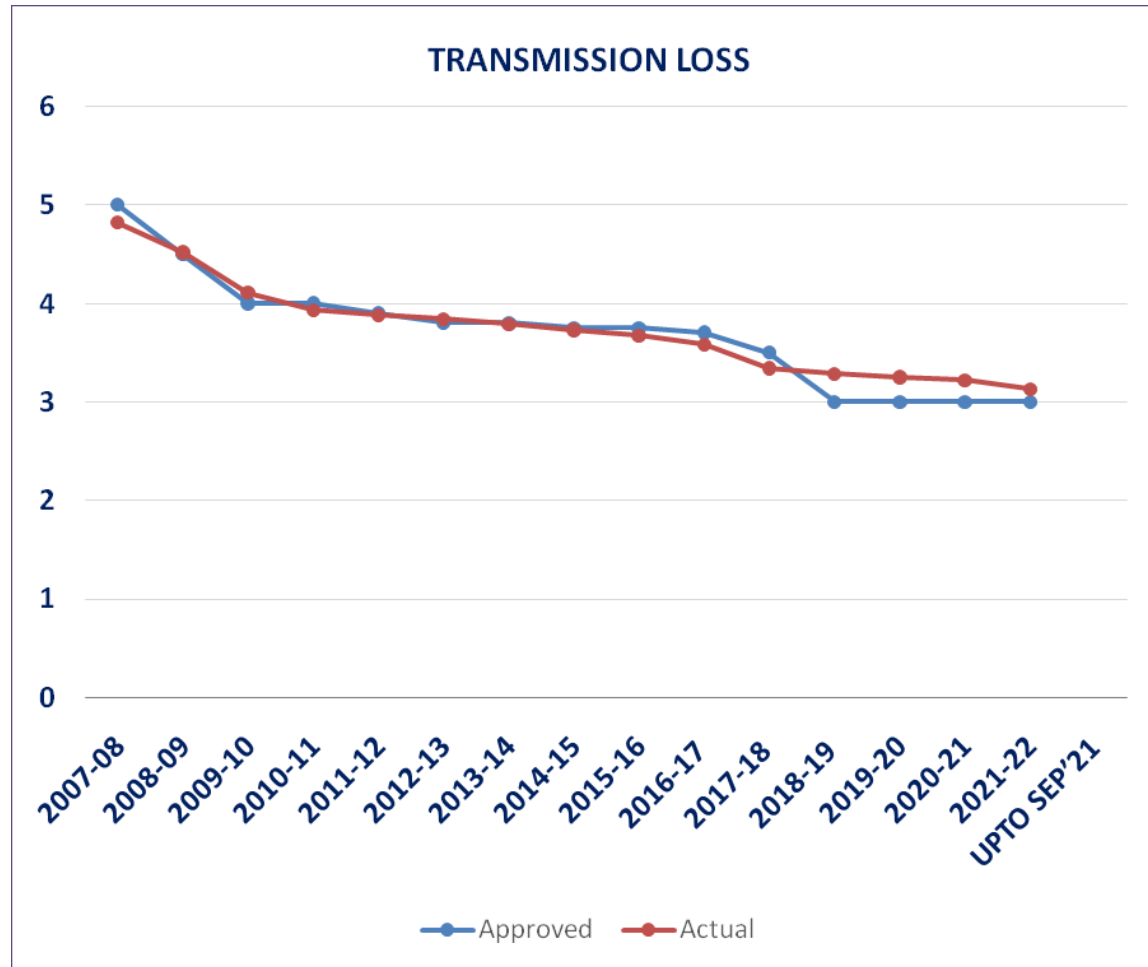




# Overview of OPTCL

## 6. Transmission Loss (%)

Year	Approved	Actual
2007-08	5.00	4.82
2008-09	4.50	4.52
2009-10	4.00	4.11
2010-11	4.00	3.93
2011-12	3.90	3.88
2012-13	3.80	3.84
2013-14	3.80	3.79
2014-15	3.75	3.73
2015-16	3.75	3.67
2016-17	3.70	3.58
2017-18	3.50	3.34
2018-19	3.00	3.28
2019-20	3.00	3.25
2020-21	3.00	3.22
2021-22 UPTO SEP'21	3.00	3.13





## ONGOING PROJECTS

Project	(Nos.)	Cost (Rs. Cr.)
220 KV S/S	13	1139.19
132 KV S/S	15	745.73
EHT Lines	11	308.41
Telecom & SCADA	3	116.95
IT	9	119.61
Civil	7	100.68
Deposit Works	14	164.08
Transformer & Others	-	100.00
<b>Total</b>	<b>72</b>	<b>2794.65</b>



## OPTCL -ARR & TT application For FY 2022-23

- ❑ **Dt.30.11.2021:** OPTCL in its Annual Revenue Requirement & Transmission Tariff Application, humbly prays before Hon'ble Commission to kindly approve the proposed ARR and Transmission Tariff for FY 2022-23 as under:
  - Aggregate Revenue Requirement (Net): Rs.1247.14 Cr.
  - Recovery of Transmission Charge
    - a. From Open Access Customer: Rs.10,495.93/MW-Day
    - b. From DISCOMs : 43.73 P/U
  - Transmission Loss for wheeling : 3.15% on Energy drawal
- ❑ **Dt.02.12.2021:** OPTCL has submitted the true up application for the FY2020-21
- ❑ **Dt.18.01.2022:** OPTCL has submitted compliance report to the queries raised by Hon'ble Commission.
- ❑ **Dt.07.02.2022:** OPTCL has also complied and submitted its Rejoinder before Hon'ble Commission of 10 Nos. of Objectors.



# Projected ARR of OPTCL

(Rs. 1247.14 Cr.)

SL. No.	ITEMS	FY 2021-22		FY 2022-23	
		Proposed	Approval	Proposed	Approval
<b>A</b>	<b>O&amp;M Expenses</b>		<b>722.31</b>	<b>607.19</b>	<b>718.1</b>
1	Employees Cost including Terminal Benefits	532.73	457.88	526.53	
	(a) Employee Cost	326.04	258.61	311.66	
	(b) Terminal Benefit	214.35	214.35	228.11	
	(c) Less Employee Cost Capitalised	7.67	15.08	13.24	
2	A&G Cost (including SLDC Charges)	38.13	30.35	43.18	
3	R&M Cost	151.10	118.61	148.04	
4	Expenses related to auxiliary energy consumption in S/S	0.00	0.00	0.00	
5	Other Misc. Expenses, statutory levies and taxes (GCC)	0.35	0.35	0.35	
<b>B</b>	<b>Interest and Financial Charges</b>		<b>208.03</b>	<b>110.36</b>	<b>204.42</b>
6	Interest & Financial Charges				
	(i) Interest on Loan Capital	150.46	94.50	149.25	
	(ii) Interest on Working Capital	31.43	0.00	30.23	
	(iii) Rebate	26.14	15.86	24.94	
<b>C</b>	<b>Depreciation</b>		<b>279.07</b>	<b>232.95</b>	<b>263.00</b>
<b>D</b>	<b>Others</b>		<b>150.47</b>	<b>136.7</b>	<b>325.45</b>
8	Return on Equity	131.7	131.7	312.56	
9	Income Tax	8.15	0.00	2.16	
10	Incentive for system availability	10.62	5.00	10.73	
<b>E</b>	<b>Total ARR (A+B+C+D)</b>		<b>1359.88</b>	<b>1087.2</b>	<b>1510.97</b>
<b>F</b>	<b>Less : Non Tariff Income /Misc. Receipts</b>		<b>52.72</b>	<b>243.28</b>	<b>263.83</b>
<b>G</b>	<b>Less Surplus True up</b>			<b>51.00</b>	
	<b>Net Transmission Cost (ARR) (E-F-G)</b>		<b>1307.17</b>	<b>792.92</b>	<b>1247.14</b>



## A.1 - Employee Cost (FY 2022-23)- Rs.526.53 Cr.

(Rs. In Cr.)

Sl. No	Particulars	Proposed for FY 2021-22	Approval for FY 2021-22	Proposed for FY 2022-23
<b>A</b>	<b>Salary &amp; Allowance</b>			
1	Basic Pay and Grade Pay	168.11	167.48	158.56
2	Dearness Allowance	47.07	48.57	60.25
3	House Rent Allowance	27.15	15.02	25.61
4	Other Allowance	0.79	0.79	0.98
5	Bonus	0.04	0.04	0.02
6	Stipend for New Recruitment	7.26	7.26	8.46
7	Arrear Salary for 7th Pay Commission	44.12	0.00	26.01
	<b>Sub-total (A)</b>	<b>294.54</b>	<b>239.16</b>	<b>279.9</b>
<b>B</b>	<b>Additional Employee Cost</b>			
1	Out Sources Engagement	2.57	2.57	2.94
	<b>Sub-total (B)</b>	<b>2.57</b>	<b>2.57</b>	<b>2.94</b>
<b>C</b>	<b>Other Employee Cost</b>			
1	Medical Allowances	8.41	5.74	8.13
2	Leave Travel Concession	0.40	-	0.50
3	Honorarium	0.07	0.07	0.06
4	Ex-gratia	7.00	5.00	7.77
5	Staff Welfare Expenses	8.64	3.07	7.1
6	Conveyance Expenses	4.41	3.00	4.24
7	Capacity Building Charges			1.02
	<b>Sub-total (C)</b>	<b>28.93</b>	<b>16.88</b>	<b>28.82</b>
<b>D</b>	<b>Terminal Benefits</b>			
1	Pension	185.48	185.48	185.48
2	Gratuity	10.43	10.43	10.43
3	Leave Salary	5.25	5.25	14.09
4	Other (including contribution to NPS)	13.19	13.19	18.11
	<b>Sub-total (D)</b>	<b>214.35</b>	<b>214.35</b>	<b>228.11</b>
<b>E</b>	<b>Total Employees Cost (A+B+C+D)</b>	<b>540.39</b>	<b>472.96</b>	<b>539.77</b>
<b>F</b>	<b>Less: Employees Cost Capitalised</b>	<b>7.67</b>	<b>15.08</b>	<b>13.24</b>
<b>G</b>	<b>Net Employee Cost ( E- F)</b>	<b>532.72</b>	<b>457.88</b>	<b>526.53</b>



## A.2 - A & G Expenses - Rs. 43.18 Cr.

PARTICULARS	(Rs. Cr.)
Property Related Expenses	4.54
Communication	0.89
Professional Charges	6.71
Conveyance & Travelling	14.27
Electricity & Water Charges	2.15
Fees & Subscription	0.10
Books & Periodicals	0.06
Printing & Stationery	0.50
Advertisement	1.54
Entertainment	0.19
Watch & Ward	3.11
Miscellaneous	3.68
Training	2.14
Office Maintenance	2.46
SLDC Charges	0.84
<b>Total</b>	<b>43.18</b>

As per the Regulations the A& G cost should be increased by WPI on the base year, provided the number of establishments have remained the same.

Number of establishments/ offices of OPTCL has increased over a period of time with the increase in asset by addition of grid sub-stations, ckt kilometers of lines and MVA capacity .

In view of the above, OPTCL has estimated **Rs. 43.18 Cr.**



## ESTABLISHMENT

<b>Particulars</b>	<b>Unit</b>	<b>As on 31-03-2013</b>	<b>As on 31-01-2022</b>
<b>Subdivisions</b>	<b>Nos</b>	<b>190</b>	<b>304</b>
<b>Divisions</b>	<b>Nos</b>	<b>38</b>	<b>63</b>
<b>Circles</b>	<b>Nos</b>	<b>11</b>	<b>16</b>
<b>Zones</b>	<b>Nos</b>	<b>0</b>	<b>4</b>
<b>CGMs</b>	<b>Nos</b>	<b>5</b>	<b>12</b>
<b>Director's Offices</b>	<b>Nos</b>	<b>4</b>	<b>4</b>
<b>GRID</b>	<b>Nos</b>	<b>101</b>	<b>176</b>



## A.3- Repair & Maintenance (R&M) Expenses - Rs. 148.04 Cr.

R&M Expenses include day-to-day Routine Repairs, Replacement of Worn-Out Equipment, Consumables, Maint. Surveillance, Testing & Testing Equipment, Watch & Ward, Software Licences, Data Communication & Licence Fees, Civil Repairs, House Keeping Expenses etc. etc.

<b>Particulars</b>	<b>Proposal (FY 2021-22)</b>	<b>OERC Approval (FY 2021-22)</b>	<b>Proposal (FY 2022-23)</b>
a) O&M	<b>151.10</b>	<b>118.61</b>	<b>91.11</b>
b) Telecom			<b>4.67</b>
c) Civil Works			<b>14.57</b>
d) Information Technology & Others			<b>4.26</b>
e) Watch & Ward			<b>33.42</b>
<b>Total R&amp;M Expenses</b>			<b>148.04</b>

Up to Dec-21, OPTCL has spent **Rs.77.19 Cr.** toward R&M Expenses and anticipated Expenditure is **Rs.119.00 Cr.** up to March-22

- Note:**
- 1. 30% of Grid S/S > 25 years Old**
  - 2. 26% of EHT Lines > 35 years Old**
  - 3. These S/S and Lines have outlived their “Useful Life” period and hence require more R&M Expenditure**





## B.6(i)- Interest on Loan- Rs. 149.25 Cr.

Loan Details	Principal (CB as on 01.04.2022)	Loan to be received (2022-23)	Loan to be redeemed (2022-23)	Interest Payment (2022-23)	(Rs. Cr.)
					Total Payment (2022-23)
JICA	608.89	89.52	49.65	31.44	81.09
Bank of India	24.89	-	6.75	1.80	8.55
REC Loan	142.27	-	22.63	15.28	37.91
PFC Loan	24.26	-	6.74	2.91	9.65
Union Bank of India-I	477.24	-	46.67	32.68	79.35
Union Bank of India-II	389.79	217.33	-	35.89	35.89
New Loan	-	403.48	-	29.25	29.98
<b>Grand Total</b>	<b>1,667.34</b>	<b>710.33</b>	<b>132.44</b>	<b>149.25</b>	<b>281.69</b>



## B.(ii) Interest on Working Capital- Rs. 30.23 Cr.

**Regulation 8.26:-** Provided that in case of S.T.U. (OPTCL) the Commission shall determine the quantum of working capital if needed depending on the cash flow position of the licensee and shall allow interest on the same.

<b>Calculation of Interest on Working Capital</b>	
<b>Parameters</b>	<b>Amount (Rs. Cr.)</b>
(I) Receivables equivalent to one months fixed Cost	<b>125.91</b>
(ii) Maintenance Spares @ 15% of O&M expenses	<b>107.71</b>
(iii) Operation & Maintenance expenses for one month	<b>59.84</b>
<b>Total Working Capital</b>	<b>293.47</b>
<b>Interest on Working Capital @ 10.30%</b>	<b>30.23</b>

**B(iii)- Rebate - Rs.24.94 Cr.**

• **2% on ARR i.e. on Rs. 1247.14 Cr.**



## C. - Depreciation- Rs. 263.00 Cr.

Particulars	Original Book Value of Fixed Assets as on 31-03-2021	Value of Up-valued Assets	Govt. Grant/Beneficiaries Assets as on 31-03-2021	Fixed Assets fully depreciated upto 31.03.2021	Book Value of own Fixed Assets as on 31-03-2021	Own Assets to be Added during FY 2021-22	Own Assets to be Added during FY 2022-23	Total Assets for FY 2022-23	Rate of Depreciation	Depreciation Proposed for 202-23
1	2	3	4	5	6=2-3-4-5	7	8	9=6+7+8	10	11
Free Hold Land	52.31	6.26	6.29	-	39.76	8.95	11.47	60.18	-	
Leasehold Land	55.99	-	5.11		50.88	11.46	14.67	77.01	3.34%	2.33
Building	137.99	15.10	6.99	0.21	115.69	72.00	63.54	251.23	3.34%	7.33
Electrical Installation	10.25	-	3.44	0.47	6.34	1.43	1.83	9.60	6.33%	0.55
Other Civil Works	85.76	0.91	3.13		81.72	18.40	23.57	123.69	3.34%	3.74
Plant and Machinery	4,190.91	266.02	893.54	696.19	2,335.16	525.85	673.38	3,534.39	5.28%	168.84
Line,Cable & Network	2,625.07	221.17	528.23	850.47	1,025.20	230.87	295.63	1,551.70	5.28%	74.12
Vehicles	2.51	-	-	1.46	1.05	0.24	0.30	1.59	9.50%	0.14
Furniture & Fixture	8.17	0.46	0.44	1.33	5.94	1.34	1.71	8.99	6.33%	0.51
Office Equipments	51.04	2.79	3.42	12.44	32.39	7.29	9.34	49.02	6.33%	2.81
Intangible Assets	17.58	-	-		17.58			17.58	15.00%	2.64
<b>Total</b>	<b>7,237.58</b>	<b>512.71</b>	<b>1,450.59</b>	<b>1,562.57</b>	<b>3,711.71</b>	<b>877.83</b>	<b>1,095.44</b>	<b>5,684.98</b>		<b>263.00</b>

➤ Deprecation calculated on assets to be added 2022-23:- 6 Months Average



## D.8- Return on Equity- Rs. 312.56 Cr.

- ❑ OPTCL started Business from 2005-06 with an Equity Share Capital of Rs. 60.07 Cr.
- ❑ State Govt. has added equity in the following years: Rs. in Cr.

Years	Cash Received	Other than Cash*	To be received	Total
1	2	3	4	5=2+3+4
2008-09	23.05			23.05
2009-10	5.00			5.00
2010-11	71.95			71.95
2011-12	43.00			43.00
2012-13	50.00			50.00
2013-14	50.00			50.00
2014-15	50.00			50.00
2015-16	87.00			87.00
2016-17	130.00			130.00
2017-18	120.00			120.00
2018-19	100.00			100.00
2019-20	69.70			69.70
2020-21	64.29	647.00		711.29
2021-22	110.00		230.75	340.75
2022-23			164.76	164.76
<b>Total</b>	<b>973.99</b>	<b>647.00</b>	<b>395.51</b>	<b>2,016.50</b>

- OPTCL has proposed RoE @ 15.50% on equity base of Rs. 2016.50Cr.
- \* Conversion of Bond along with accrued interest Rs.647 Cr. to equity.



## D.10 INCENTIVE FOR SYSTEM AVAILABILITY:

In accordance with the formula prescribed in Regulation 6.5, OPTCL has worked out incentive of **Rs.10.73 Cr.** towards system availability for the year **2020-21** using approved ARR figure of Rs. 713.84 Cr. for the said year.

$$\begin{aligned}\text{Incentive} &= \text{ARR (approved for 2020-21)} \times [(\text{TAFY/NATAF}) - 1] \\ &= \text{Rs. 713.84 Cr.} \times [(99.98/98.50) - 1] \\ &= \text{Rs. 713.84 Cr.} \times 0.015025 = \text{Rs. 10.73 Cr.}\end{aligned}$$

OPTCL proposes **Rs. 10.73 Cr.** towards Incentive for System Availability to be allowed in the ARR for FY 2022-23.



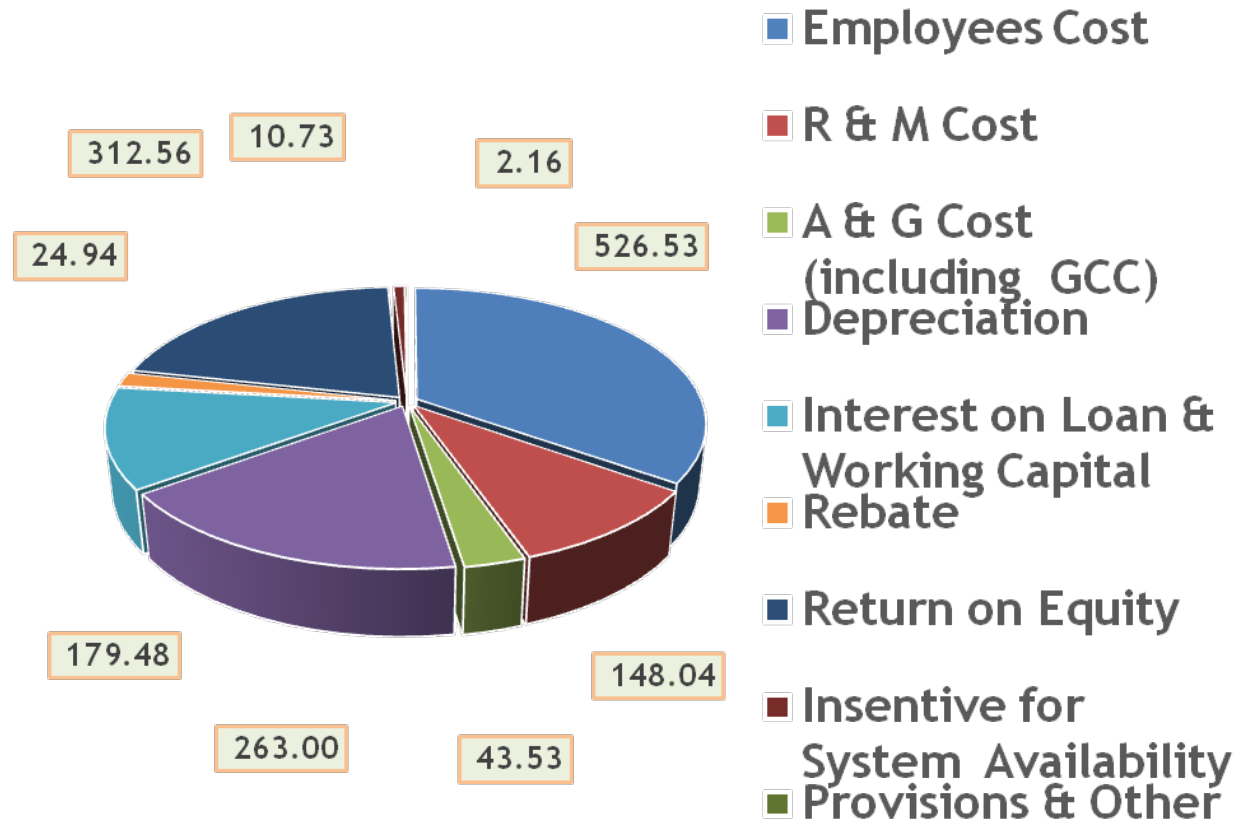
## Tariff Design - FY 2022-23

<b>Proposed Energy to be Transmitted in OPTCL Network (MU)</b>	<b>28,517</b>
<b>Power Flow in MW (Equivalent of 28,517 MU)</b>	<b>3255.37</b>
<b>Net Aggregate Revenue Requirement (Rs. Cr.)</b>	<b>1247.14</b>
<b>Transmission Tariff (Rs./MW-Day) to be recovered from Open Access Consumers</b>	<b>10,495.93</b>
<b>Transmission Tariff (Paise /Unit.) to be recovered from DISCOMs</b>	<b>43.73</b>



# Component wise allocation of Cost to Proposed ARR for FY 2022-23

Component wise ARR for FY 2022-23		
Components	Amounts (Rs. Crore)	% of ARR
Employees Cost	526.53	34.85
R & M Cost	148.04	9.80
A & G Cost (including GCC)	43.53	2.88
Depreciation	263.00	17.41
Interest on Loan & Working Capital	179.48	11.88
Rebate	24.94	1.65
Return on Equity	312.56	20.69
Incentive for System Availability	10.73	0.71
Provisions & Other	2.16	0.14
<b>Total ARR</b>	<b>1,510.97</b>	<b>100.00</b>





**Thank you**





**Presentation**  
**on**  
**Truing –up Application for FY 2020-21**  
**(Case No: 119/2021)**  
**of**  
**Odisha Power Transmission Corporation Limited**

**OERC Public Hearing through VC on 17-02-2022, 11.00**  
**A.M.**



## Truing up Proposed for FY 2020-21

(Rs. in Cr.)

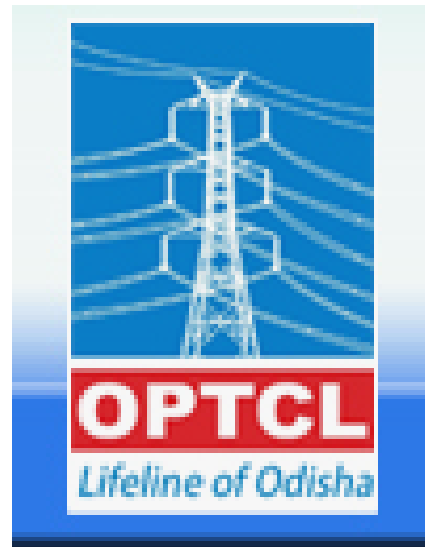
SI No.	Particulars	OERC approved	Actual as per Audited Accounts	Proposed for Truing Up	Difference
1	2	3	4	5	6 =5-3
<b>A</b>	<b>Gross Revenue Requirements</b>				
1	Salary	244.73	225.99	225.99	(18.74)
	Terminal benefits	167.63	153.59	153.59	(14.04)
	NPS	9.77	10.45	10.45	0.68
	7th Pay Arrear	8.82	-	8.82	-
	<b>Gross Employees Cost</b>	<b>430.95</b>	<b>390.03</b>	<b>398.85</b>	<b>(32.10)</b>
	<i>Less: Emp. Cost Capitalised</i>	15.08	16.83	16.83	1.75
	<b>Net Employee Cost</b>	<b>415.87</b>	<b>373.20</b>	<b>382.02</b>	<b>(33.85)</b>
2	R & M Cost	115.22	103.07	103.07	(12.15)
3	A & G Cost( Including GCC Expenses)	29.22	50.82	50.82	21.60
4	<b>Sub-total (1+2+3)</b>	<b>560.31</b>	<b>527.08</b>	<b>535.90</b>	<b>(24.41)</b>
5	Depreciation	195.59	283.35	213.62	18.03
6	Interest on Loan Capital less Capitalisation	26.28	58.91	45.91	19.63
6	Return on Equity	123.95	-	133.92	9.97
8	Incentive for System Availability	5.00	-	10.73	5.73
9	Rebate	14.28	12.94	12.94	(1.34)
10	Provisions for Tax & Other	0.13	2.16	2.16	2.03
11	<b>Sub-total (4+5+6....+10)</b>	<b>925.54</b>	<b>884.44</b>	<b>955.18</b>	<b>29.64</b>
12	Less: Misc. Receipts (Including STOA)	211.70	267.58	147.09	(64.61)
13	<b>Net Revenue Requirements (11-12)</b>	<b>713.84</b>	<b>616.86</b>	<b>808.09</b>	<b>94.25</b>
<b>B</b>	<b>Revenue from operation</b>				
14	LTOA_DISCOMs & Others	713.75	622.96	622.96	(90.88)
<b>C</b>	<b>Gap - Surplus/(Deficit) (14-13)</b>	<b>(0.09)</b>	<b>6.10</b>	<b>(185.13)</b>	<b>(185.13)</b>



## Misc. Receipts for FY 2020-21

(Rs. in Cr.)

SI No	Particulars	OERC approved	Actual as per Audited Accounts	True up proposed by OPTCL
1	Short-term Open Access Charges (STOA)	114.44	64.43	60.00
2	Inter-state Wheeling Charges	9.42	10.07	10.07
3	Supervision Charges	2.11	30.90	30.90
4	Interest from advances to suppliers	0.16	2.40	2.40
5	Interest from Bank deposits	30.60	13.04	13.04
6	Supervision charges of ODSSP Work	25.96	-	-
7	Net gain/(loss) on disposal of Assets	10.82	-	-
8	Deferred Income on account of Govt & Beneficiary Assets	-	83.62	-
9	Provision Written Back	-	32.45	-
10	Other miscellaneous income	18.22	30.68	30.68
	<b>Total (1 to 9)</b>	<b>211.70</b>	<b>267.59</b>	<b>147.09</b>



**Thank you**