

**UCC & Associates LLP**  
**Chartered Accounts**

To,  
Electric Division,  
Deendayal Port Trust,  
New Kandla,  
Kutch Gujarat

20.12.2021

**Auditor's Report**

We have audited the accompanying financial statement of Electricity Distribution Business of Deendayal Port Trust which comprise the Balance Sheet as at 31<sup>st</sup> March, 2021, the Statement of income and expenditure account for the year ended and summary of notes to accounts.

We have carried out audit of annual account of electricity distribution business of DPT on the basis of records / documents made available and explanation given to us by management and technical consultants appointed by management

**Management's Responsibility for the Financial Statements**

The management of the company is responsible for preparation of the attached statement and ensuring compliance with the requirements of the applicable Acts, orders from honorable GERC and other applicable compliance matters. This responsibility includes collecting and validating data and presentation thereof in the said financial statements and implementation and maintenance of internal control suitable for ensuring compliance with the above

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on information, explanation, documents made available to us. We conducted our examination of the attached statements in accordance with the Auditing Standards issued by ICAI for independent auditor opinion which requires us to obtain reasonable assurance about whether the financial statements are free of material misstatement whether caused by

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## UCC & Associates LLP Chartered Accountants

error or fraud. Because of the nature of audit evidence and the characteristics of fraud, the auditor is able to obtain reasonable, but not absolute, assurance that material misstatements are detected. Since detailed accounting entries and complete separate records are not maintained for electricity distribution business we have relied upon management for correct and complete extraction of Income, expenses (revenue & capital) from the audited accounts of Deendayal Port Trust.

### Opinion

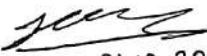
On the basis of our examination of annual account and other relevant records maintained by the licensee for the year ended 31<sup>st</sup> March 2021 and according to the information and explanation provided to us, we are of the view that the information contained in attached financial statements subject to the Notes to Accounts represents true and fair view of electricity distribution business of Deendayal Port Trust

### Restriction on use

This Audit report is being issued at the request of licensee to submit before the honorable GERC as a compliance matter. Hence it should not be presented to any other stakeholder to any other purpose

For UCC & Associates LLP  
Chartered Accountants



  
21.12.2021

Hardik Vishanji Thacker

Partner

M.No. 157659

Firm Reg. No. 010585N/N500017

UDIN - 21157659 AAAAAA7311

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**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST )  
MECHANICAL ENGINEERING DEPARTMENT  
(ELECTRICAL DIVISION)  
BALANCE SHEET AS AT 31ST MARCH 2021**

Amount in Rs.

Particulars	Note No.	As At 31st March 2021		As At 31st March 2020	
<b>SOURCES OF FUND</b>					
<b>RESERVES AND SURPLUS</b>	1		196,363,221		216,907,279
<b>LOAN FUNDS</b>					
Government Loans			-		-
<b>TOTAL</b>			<b>196,363,221</b>		<b>216,907,279</b>
<b>APPLICATION OF FUNDS</b>					
<b>FIXED CAPITAL ASSET</b>	2		208,424,771		171,961,770
Gross Block		514,763,833		461,247,552	
Less: Depreciation provision		306,185,503		289,132,223	
Less: Decline in Fixed Assets		153,559		153,559	
<b>INVESTMENTS</b>					
General Investment			-		-
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>					
<b>CURRENT ASSETS</b>					
i) Security Deposits with PGVCL	3	35,134,340		35,134,340	
ii) Accrued interest on deposit with PGVCL	4	1,511,216		2,055,359	
iii) Sundry Debtors	5	8,682,126		14,014,315	
iv) Bank Balance	13	1,195,074		16,639,182	
v) Other Asset	14	4,486			
		46,527,242		67,843,196	
<b>LESS: CURRENT LIABILITIES &amp; PROVISIONS</b>					
i) Sundry Creditors	12	27,450,125		10,942,663	
ii) Provisions and other Current Liabilities	6	31,138,667		11,875,971	
		58,588,792		22,818,634	
<b>NET CURRENT ASSETS</b>			(12,061,550)		45,024,562
<b>TOTAL</b>			<b>196,363,221</b>		<b>216,986,332</b>

For UCC & Associates LLP  
Chartered Accountants  
Firm Reg. No. 010585N/N500017

*[Signature]*  
21.12.2021  
Hardik Vishanji Thacker  
Partner  
M.No. 157659



Date : 20.12.2021  
Place : Gandhidham

**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)  
MECHANICAL ENGINEERING DEPARTMENT  
(ELECTRICAL DIVISION)**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2020-21**

Amount in Rs.

PARTICULARS	Note No.	F.Y. 2020-21	F.Y. 2019-20
<b>INCOME</b>			
Income from Sale of Electricity	7	153,326,678	110,521,822
Other Income	4	3,041,274	2,075,134
<b>TOTAL OPERATIVE INCOME</b>		<b>156,367,952</b>	<b>112,596,956</b>
<b>EXPENDITURE</b>			
Power Purchase Cost	8	73,899,350	92,097,499
Electricity Duty		12,991,490	6,325,642
Salary & Wages	9	6,140,488	5726824.4
Repairs & Maintenance Expenses	10	32,004,930	16,005,641
Administrative & General Expenses	11	17,257,002	12,652,836
Depreciation	2	20,544,058	15,992,500
<b>TOTAL OPERATIVE EXPENDITURE</b>		<b>162,837,318</b>	<b>148,800,942</b>
<b>OPERATIVE SURPLUS/DEFICIT</b>		<b>(6,469,366)</b>	<b>(36,203,986)</b>

For UCC & Associates LLP  
Chartered Accountants  
Firm Reg. No. 010585N/N500017

  
21.12.2021  
Hardik Vishanji Thacker  
Partner  
M.No. 157659



Date : 20.12.2021  
Place : Gandhidham

**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)**  
**MECHANICAL ENGINEERING DEPARTMENT**  
**(ELECTRICAL DIVISION)**  
**NOTE 1: RESERVES & SURPLUS**

Amount In Rs.

Particulars	As at 31st March 2021		As at 31st March 2020	
Balance as on 1st April		216,907,279		213,312,210
Add/Less: Loss Transferred From Income & Expenditure A/C.		(6,469,366)		(36,203,986)
Add: Contribution From Kpt		(14,074,692)		39,799,055
Total Loss During The Year	6,469,366		36,203,986	
Less: Depreciation	20,544,058		15,992,500	
Add: Increase in Assets	-		19,587,569	
<b>BALANCE AS ON 31st MARCH, 2021</b>		<b>196,363,221</b>		<b>216,907,279</b>





**DEENDAYAL PORT TRUST (formerly KANDLA PORT TRUST)  
MECHANICAL ENGINEERING DEPARTMENT  
(ELECTRICAL DIVISION)**

NOTE -02

**ASSET REGISTER OF ELECTRICAL BUSINESS FOR THE PERIOD 2020-21**

Sr. No.	Name of Asset	Date of Commissioning/ starting	Capital Cost	% of Scrap Value	Scrap Value	Life of Asset	Depreciation P.A. as per S.L.M.	Period for Dep.	Dep. Upto March-2021	Decline in Fixed Assets in 2018-19	Decline in Fixed Assets in 20-21	Net Value of Asset
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**(A) LAND & LAND RIGHTS**

1	Land		89,13,000									89,13,000
<b>TOTAL Rs.</b>			<b>89,13,000</b>									<b>89,13,000</b>

**(B) BUILDINGS**

1	66 KV	1999	29,33,000	10	2,93,300	50	52,794	22	11,61,468			17,71,532
2	DG Sets	1997	27,17,000	10	2,71,700	50	48,906	24	11,73,744			15,43,256
3	TS IV	1999	20,00,000	10	2,00,000	50	36,000	22	7,92,000			12,08,000
4	New NDA	2009	56,00,000	10	5,60,000	50	1,00,800	12	12,09,600			43,90,400
5	Dry Dock	1986	5,44,000	10	54,400	30	-	30	4,89,600			54,400
6	Power House	1999	34,41,000	5	1,72,050	25	1,30,758	22	28,76,676			5,64,324
7	Cargo Jetty	2005	12,00,000	10	1,20,000	50	21,600	16	3,45,600			8,54,400
8	6th Berth	1983	3,66,000	5	18,300	30	-	30	2,01,300			1,64,700
9	7th Berth	1993	12,19,000	10	1,21,900	30	36,570	28	10,23,960			1,95,040
10	Old NDA	2009	50,00,000	5	2,50,000	50	95,000	12	11,40,000			38,60,000
11	New Port Colony	2005	10,00,000	10	1,00,000	25	36,000	16	5,76,000			4,24,000
12	Water Tower 1, 2	1995	5,00,000	10	50,000	50	9,000	26	2,34,000			2,66,000
13	Oil Jetty 1, 2	1997	20,00,000	10	2,00,000	50	36,000	24	8,64,000			11,36,000
14	40 Hectare	2015	34,00,000	10	3,40,000	30	6,12,000	6	6,12,000			27,88,000
<b>TOTAL Rs.</b>			<b>3,19,20,000</b>				<b>12,15,428</b>	<b>290</b>	<b>1,26,99,948</b>			<b>1,92,20,052</b>

**(C) PLANT & MACHINERY :**

<b>CARGO JETTY AREA</b>												
1	Transformer	2000	8,67,677	8	65,076	25	32,104	21	6,74,184			1,93,493
2	Transformer	2000	8,67,677	8	65,076	25	32,104	21	6,74,184			1,93,493
3	Transformer	2005	8,51,000	8	63,825	25	31,487	16	5,03,792			3,47,208
4	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
5	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
6	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
7	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
8	VCB	2005	3,70,000	8	27,750	25	13,690	16	2,19,040			1,50,960
9	VCB	2005	3,70,000	8	27,750	25	13,690	16	2,19,040			1,50,960
10	VCB	2005	3,60,000	8	27,000	25	13,320	16	2,13,120			1,46,880





Sr. No.	Name of Asset	Date of Commission in %/ starting	Capital Cost	% of Scrap Value	Scrap Value	Life of Asset	Depreciation P.A. as per S.L.M.	Period for Dep.	Dep. Upto March-2021	Decline in Fixed Assets in 2018-19	Decline in Fixed Assets in 20-21	Net Value of Asset
11	VCB	2005	3,60,000	8	27,000	25	13,320	16	2,13,120			1,46,880
12	LT PANEL	2000	16,24,866	8	1,21,865	25	60,120	21	12,62,520			3,62,346
13	LT PANEL	2005	11,40,000	8	85,500	25	42,180	16	6,74,880			4,65,120
14	LT PANEL	2000	3,52,570	8	26,443	25	13,045	21	2,73,945			78,625
15	LT PANEL	2000	3,52,570	8	26,443	25	13,045	21	2,73,945			78,625
16	ISOLATOR	2005	95,000	8	7,125	25	3,515	16	56,240			38,760
17	ISOLATOR	2005	95,000	8	7,125	25	3,515	16	56,240			38,760
18	APFC PANEL	2004	8,00,000	8	60,000	25	5,03,200	17	5,03,200			2,96,800
19	11 Modue RMU	2020	25,64,207	8	1,92,316	25	94,876	1	94,876			24,69,331
TS-4												
20	Transformer	2000	8,67,677	8	65,076	25	32,104	21	6,74,184			1,93,493
21	Transformer	2000	8,67,677	8	65,076	25	32,104	21	6,74,184			1,93,493
22	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
23	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
24	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
25	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
26	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
27	LT PANEL	2000	16,24,866	8	1,21,865	25	60,120	21	12,62,520			3,62,346
28	ISOLATOR	2005	95,000	8	7,125	25	3,515	16	56,240			38,760
29	6 Moduile RMU	2020	15,61,092	8	1,17,082	25	57,760	1	57,760			15,03,332
6TH BERTH												
30	Transformer	2006	5,49,754	8	41,232	25	20,341	15	3,05,115			2,44,639
31	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
32	VCB	2000	3,76,113	8	28,208	25	13,916	21	2,92,236			83,877
33	VCB	1992	2,45,000	8	18,375	25	-	25	2,26,625			18,375
34	OCB	1992	2,45,000	8	18,375	25	-	25	2,26,625			18,375
35	OCB	2006	2,87,730	8	21,580	25	10,646	15	1,59,690			1,28,040
36	OCB	2006	2,87,730	8	21,580	25	10,646	15	1,59,690			1,28,040
37	OCB	2006	2,87,730	8	21,580	25	10,646	15	1,59,690			1,28,040
38	LT PANEL(2 Nos)	2000	3,52,570	8	26,443	25	13,045	21	2,73,945			78,625
39	8 Moduile RMU	2020	19,34,109	8	1,45,058	25	71,562	1	71,562			18,62,547
40	LT PANEL 10 WAY	1984	2,50,000	8	18,750	25	2,31,250	25	2,31,250			18,750
41	LT PANEL 7 WAY	1999	1,72,200	8	12,915	25	1,40,162	22	1,40,162			32,038
7TH BERTH												
42	Transformer	1993	3,55,520	8	26,664	25	-	25	3,28,850	26,670		-
43	Transformer	2000	2,63,822	8	19,787	25	9,761	21	2,04,981			58,841
44	VCB	2000	3,77,001	8	28,275	25	13,949	21	2,92,929			84,072
45	VCB	2000	3,77,001	8	28,275	25	13,949	21	2,92,929			84,072
46	OCB	1993	2,87,730	8	21,580	25	-	25	2,66,150	21,580		-
47	OCB	1993	2,87,730	8	21,580	25	-	25	2,66,150	21,580		-
48	OCB	1993	2,87,730	8	21,580	25	-	25	2,66,150	21,580		-
49	VCB	2006	15,00,000	8	1,12,500	25	55,500	15	8,32,500			6,67,500
50	ISOLATOR	2006	2,40,000	8	18,000	25	8,880	15	1,33,200			1,06,800



Sr. No.	Name of Asset	Date of Commissioning / starting	Capital Cost	% of Scrap Value	Scrap Value	Life of Asset	Depreciation P.A. as per S.L.M.	Period for Dep.	Dep. Upto March-2021	Decline in Fixed Assets in 2018-19	Decline in Fixed Assets in 20-21	Net Value of Asset
51	LT PANEL	1993	8,01,910	8	60,143	25	-	25	7,41,775	60,135		-
52	LT PANEL	2000	8,29,170	8	62,188	25	30,679	21	6,44,259			1,84,911
53	LT PANEL	2000	8,26,970	8	62,023	25	30,598	21	6,42,558			1,84,412
54	6 Module RMU	2020	15,61,092	8	1,17,082	25	57,760	1	57,760			15,03,332





Sr. No.	Name of Asset	Date of Commissioning e/ starting	Capital Cost	% of Scrap Value	Scrap Value	Life of Asset	Depreciation P.A. as per S.L.M.	Period for Dep.	Dep. Upto March-2021	Decline in Fixed Assets in 2018-19	Decline in Fixed Assets in 20-21	Net Value of Asset
<b>OLD NDA</b>												
55	Transformer	2006	5,49,754	8	41,232	25	20,341	15	3,05,115			2,44,639
56	Transformer	2000	8,67,677	8	65,076	25	32,104	21	6,74,184			1,93,493
57	OCB	2001	2,45,000	8	18,375	25	9,065	20	1,81,300			63,700
58	LT PANEL	2000	3,52,570	8	26,443	25	13,045	21	2,73,945			78,625
59	LT PANEL	2000	3,52,570	8	26,443	25	13,045	21	2,73,945			78,625
60	6 Module RMU	2020	15,61,092	8	1,17,082	25	57,760	1	57,760			15,03,332
<b>66KV SUBSTATION &amp; SWITCHYARD</b>												
61	Power Transformer	2000	29,52,956	8	2,21,472	25	1,09,259	21	22,94,439			6,58,517
62	Power Transformer	2000	29,52,956	8	2,21,472	25	1,09,259	21	22,94,439			6,58,517
63	Power Transformer	2000	29,52,956	8	2,21,472	25	1,09,259	21	22,94,439			6,58,517
64	Power Transformer (10 MVA)	2021	1,12,71,750	8	8,45,381	25	4,17,055	1	4,17,055			1,08,54,695
65	Station Transformer	2000	2,63,822	8	19,787	25	9,761	21	2,04,981			58,841
66	Station Transformer	2000	2,63,822	8	19,787	25	9,761	21	2,04,981			58,841
67	VCB (17 Nos.)	2000	91,83,004	8	6,88,725	25	3,39,771	21	71,35,191			20,47,813
68	VCB	2000	5,40,176	8	40,513	25	19,987	21	4,19,727			1,20,449
69	VCB	2000	5,40,176	8	40,513	25	19,987	21	4,19,727			1,20,449
70	VCB	2000	5,40,176	8	40,513	25	19,987	21	4,19,727			1,20,449
71	VCB	2000	5,40,176	8	40,513	25	19,987	21	4,19,727			1,20,449
72	VCB	2000	5,40,176	8	40,513	25	19,987	21	4,19,727			1,20,449
73	VCB	2000	5,40,176	8	40,513	25	19,987	21	4,19,727			1,20,449
74	VCB (with pt)	2000	5,15,000	8	38,625	25	19,055	21	4,00,155			1,14,845
75	VCB without (04 Nos.)	2000	19,60,000	8	1,47,000	25	72,520	21	15,22,920			4,37,080
76	Bus Coupler	2000	4,90,000	8	36,750	25	18,130	21	3,80,730			1,09,270
77	Bus P.T. Panel	2000	1,60,000	8	12,000	25	5,920	21	1,24,320			35,680
78	Lightening Arrester	2000	27,269	8	2,045	25	1,009	21	21,189			6,080
79	Lightening Arrester	2000	27,269	8	2,045	25	1,009	21	21,189			6,080
80	Lightening Arrester	2000	27,269	8	2,045	25	1,009	21	21,189			6,080
81	Lightening Arrester	2000	27,269	8	2,045	25	1,009	21	21,189			6,080
82	Lightening Arrester	2000	27,269	8	2,045	25	1,009	21	21,189			6,080
83	Lightening Arrester	2000	27,269	8	2,045	25	1,009	21	21,189			6,080
84	Lightening Arrester	2000	27,269	8	2,045	25	1,009	21	21,189			6,080
85	Lightening Arrester	2000	27,269	8	2,045	25	1,009	21	21,189			6,080
86	Lightening Arrester	2000	27,269	8	2,045	25	1,009	21	21,189			6,080
87	Lightening Arrester	2006	30,000	8	2,250	25	1,110	15	16,650			13,350
88	Lightening Arrester	2006	30,000	8	2,250	25	1,110	15	16,650			13,350
89	Lightening Arrester	2006	30,000	8	2,250	25	1,110	15	16,650			13,350
90	Lightening Arrester	2020	19,380	8	1,454	25	717	1	717			18,663
91	Lightening Arrester	2020	19,380	8	1,454	25	717	1	717			18,663
92	Lightening Arrester	2020	19,380	8	1,454	25	717	1	717			18,663
93	Lightening Arrester	2020	19,380	8	1,454	25	717	1	717			18,663







Sr. No.	Name of Asset	Date of Commissioning E/ starting	Capital Cost	% of Scrap Value	Scrap Value	Life of Asset	Depreciation P.A. as per S.L.M.	Period for Dep.	Dep. Upto March-2021	Decline in Fixed Assets in 2018-19	Decline in Fixed Assets in 20-21	Net Value of Asset
94	Lightening Arrester	2020	19,380	8	1,454	25	717	1	717			18,663
95	Lightening Arrester	2020	19,380	8	1,454	25	717	1	717			18,663
96	Potential Transformer	2000	79,497	8	5,962	25	2,941	21	61,761			17,736
97	Potential Transformer	2000	79,497	8	5,962	25	2,941	21	61,761			17,736
98	Potential Transformer	2000	79,497	8	5,962	25	2,941	21	61,761			17,736
99	Potential Transformer	2000	77,969	8	5,848	25	2,885	21	60,585			17,384
100	Potential Transformer	2000	77,969	8	5,848	25	2,885	21	60,585			17,384
101	Potential Transformer	2000	77,969	8	5,848	25	2,885	21	60,585			17,384
102	Potential Transformer	2000	79,497	8	5,962	25	2,941	21	61,761			17,736
103	Potential Transformer	2000	79,497	8	5,962	25	2,941	21	61,761			17,736
104	Potential Transformer	2000	79,497	8	5,962	25	2,941	21	61,761			17,736
105	Potential Transformer	2000	77,969	8	5,848	25	2,885	21	60,585			17,384
106	Potential Transformer	2000	77,969	8	5,848	25	2,885	21	60,585			17,384
107	Potential Transformer	2000	77,969	8	5,848	25	2,885	21	60,585			17,384
108	Potential Transformer(3 Nos.)	2006	2,02,500	8	15,188	25	7,492	15	1,12,380			90,120
109	Metering Potential Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
110	Metering Potential Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
111	Metering Potential Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
112	Metering Potential Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
113	Metering Potential Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
114	Metering Potential Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
115	Metering Potential Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
116	Current Transformer	2000	1,24,138	8	9,310	25	4,593	21	96,453			27,685
117	Current Transformer	2000	1,24,138	8	9,310	25	4,593	21	96,453			27,685
118	Current Transformer	2000	1,24,138	8	9,310	25	4,593	21	96,453			27,685
119	Current Transformer	2000	1,17,335	8	8,800	25	4,341	21	91,161			26,174
120	Current Transformer	2000	1,17,335	8	8,800	25	4,341	21	91,161			26,174
121	Current Transformer	2000	1,17,335	8	8,800	25	4,341	21	91,161			26,174
122	Current Transformer	2000	1,24,138	8	9,310	25	4,593	21	96,453			27,685
123	Current Transformer	2000	1,24,138	8	9,310	25	4,593	21	96,453			27,685
124	Current Transformer	2000	1,24,138	8	9,310	25	4,593	21	96,453			27,685
125	Current Transformer	2000	1,17,335	8	8,800	25	4,341	21	91,161			26,174
126	Current Transformer	2000	1,17,335	8	8,800	25	4,341	21	91,161			26,174
127	Current Transformer	2000	1,17,335	8	8,800	25	4,341	21	91,161			26,174
128	Current Transformer (3 Nos.)	2006	2,10,000	8	15,750	25	7,770	15	1,16,550			93,450





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129	Metering Current Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
130	Metering Current Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
131	Metering Current Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
132	Metering Current Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
133	Metering Current Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
134	Metering Current Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
135	Metering Current Transformer	2020	90,630	8	6,797	25	3,353	1	3,353			87,277
136	Isolator	2020	1,34,520	8	10,089	25	4,977	1	4,977			1,29,543
137	Isolator	2020	1,34,520	8	10,089	25	4,977	1	4,977			1,29,543
138	A. With earth switch	2000	96,924	8	7,269	25	3,586	21	75,306			21,618
139	A. With earth switch	2000	96,924	8	7,269	25	3,586	21	75,306			21,618
140	A. With earth switch	2000	96,924	8	7,269	25	3,586	21	75,306			21,618
141	A. With earth switch	2000	96,924	8	7,269	25	3,586	21	75,306			21,618
142	A. With earth switch	2000	96,924	8	7,269	25	3,586	21	75,306			21,618
143	A. With earth switch	2000	96,924	8	7,269	25	3,586	21	75,306			21,618
144	B Without earth switch	2000	86,415	8	6,481	25	3,197	21	67,137			19,278
145	B Without earth switch	2000	86,415	8	6,481	25	3,197	21	67,137			19,278
146	B Without earth switch	2000	86,415	8	6,481	25	3,197	21	67,137			19,278
147	B Without earth switch	2000	86,415	8	6,481	25	3,197	21	67,137			19,278
148	With earth switch(2 Set) Without earth switch(1 Set)	2006	1,90,000	8	14,250	25	7,030	15	1,05,450			84,550
149	5 Set	2006	90,000	8	6,750	25	3,330	15	49,950			40,050
150	Switch} 8 Set	2015	12,68,500	8	95,138	25	2,81,604	6	2,81,604			9,86,896
151	Circuit Breaker	2000	9,33,298	8	69,997	25	34,532	21	7,25,172			13,58,698
152	Circuit Breaker	2000	9,33,298	8	69,997	25	34,532	21	7,25,172			2,08,126
153	Circuit Breaker	2000	9,33,298	8	69,997	25	34,532	21	7,25,172			2,08,126
154	Circuit Breaker	2000	9,33,298	8	69,997	25	34,532	21	7,25,172			2,08,126
155	Circuit Breaker	2000	9,33,298	8	69,997	25	34,532	21	7,25,172			2,08,126
156	Circuit Breaker	2000	9,33,298	8	69,997	25	34,532	21	7,25,172			2,08,126
157	Circuit Breaker	2006	9,00,000	8	67,500	25	33,300	15	4,99,500			4,00,500
158	Shunt Capacitor bank	2000	1,02,886	8	7,716	25	3,807	21	79,947			22,939
159	Shunt Capacitor bank	2000	1,02,886	8	7,716	25	3,807	21	79,947			22,939
160	Shunt Capacitor bank	2000	80,000	8	6,000	25	2,960	15	44,400			35,600
161	Capacitor bank	2000	2,26,950	8	17,021	25	8,397	21	1,76,337			50,613
162	RTCC Panel	2009	1,15,000	8	8,625	20	5,319	12	63,828			51,172



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163	Series Reactor	2009	3,92,550	8	29,441	20	18,155	12	2,17,860			1,74,690
164	Capacitor (6 Nos.)	2009	1,05,600	8	7,920	20	4,884	12	58,608			46,992
165	Neutral Grounding Register	2000	2,65,101	8	19,883	25	9,809	21	2,05,989			59,112
166	Neutral Grounding Register	2006	2,65,101	8	19,883	25	9,809	15	1,47,135			1,17,966
167	Neutral Grounding Register	2000	7,10,000	8	53,250	25	26,270	21	5,51,670			1,58,330
168	Neutral Grounding Register	2000	1,39,656	8	10,474	25	5,167	21	1,08,507			31,149
169	Battery charger	2000	12,84,939	8	96,370	25	47,543	21	9,98,403			2,86,536
170	LT distribution panel 13 way	2000	2,55,223	8	19,142	25	9,443	21	1,98,303			56,920
171	VOLTAGE TRANSFORMER	2018	75,000	8	5,625	25	8,325	3	8,325			66,675
172	VOLTAGE TRANSFORMER	2018	75,000	8	5,625	25	8,325	3	8,325			66,675
173	VOLTAGE TRANSFORMER	2018	75,000	8	5,625	25	8,325	3	8,325			66,675
174	VOLTAGE TRANSFORMER	2018	75,000	8	5,625	25	8,325	3	8,325			66,675
175	VOLTAGE TRANSFORMER	2018	75,000	8	5,625	25	8,325	3	8,325			66,675
176	VOLTAGE TRANSFORMER	2018	75,000	8	5,625	25	8,325	3	8,325			66,675
177	11 Module RMU	2020	25,64,207	8	1,92,316	25	94,876	1	94,876			24,69,331
178	11 KV GIS Panel 15 Module for indoor App	2021	82,60,000	8	6,19,500	25	3,05,620	1	3,05,620			79,54,380
179	SF6, 72KV Class Circuit Breakers (3 Nos)	2021	18,55,000	8	1,39,125	25	68,635	1	68,635			17,86,365
180	6 Module RMU (Isolator Room)	2021	15,61,092	8	1,17,082	25	57,760	1	57,760			15,03,332
181	Battery charger	2020	9,70,000	10	97,000	5	1,74,600	1	1,74,600			7,95,400
EW NDA												
182	Transformer	2006	4,10,000	8	30,750	25	15,170	15	2,27,550			1,82,450
183	Transformer	2006	4,10,000	8	30,750	25	15,170	15	2,27,550			1,82,450
184	VCB	2006	3,35,000	8	25,125	25	12,395	15	1,85,925			1,49,075
185	VCB	2006	3,35,000	8	25,125	25	12,395	15	1,85,925			1,49,075
186	VCB	2006	3,60,000	8	27,000	25	13,320	15	1,99,800			1,60,200
187	VCB	2006	3,60,000	8	27,000	25	13,320	15	1,99,800			1,60,200
188	LT PANEL	2006	6,55,000	8	49,125	25	24,235	15	3,63,525			2,91,475
189	LT PANEL	2006	6,55,000	8	49,125	25	24,235	15	3,63,525			2,91,475





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190	11 KV Compact GIS Panel RMU 06 Module	2020	15,30,000	8	1,14,750	25	56,610	1	56,610			14,73,390
191	11 KV HT Metring Panel	2020	1,98,000	8	14,850	25	7,326	1	7,326			1,90,674
<b>HECTORS</b>												
192	Transformer 1000KVA 11/433KV	2013	16,35,000	8	1,22,625	25	60,495	8	4,83,960			11,51,040
193	Transformer 1000KVA 11/433KV	2013	16,35,000	8	1,22,625	25	60,495	8	4,83,960			11,51,040
194	VCB	2013	5,35,000	8	40,125	25	19,795	8	1,58,360			3,76,640
195	VCB	2013	4,90,000	8	36,750	25	18,130	8	1,45,040			3,44,960
196	VCB	2013	4,90,000	8	36,750	25	18,130	8	1,45,040			3,44,960
197	VCB	2013	4,90,000	8	36,750	25	18,130	8	1,45,040			3,44,960
198	LT Panel	2013	26,75,000	8	2,00,625	25	98,975	8	7,91,800			18,83,200
199	LT APFC Panel	2013	11,54,926	8	86,619	25	42,732	8	3,41,856			8,13,070
<b>OUT SIDE CARGO JETTY AREA</b>												
200	Transformer	1999	3,01,000	8	22,575	25	11,137	22	2,45,014			55,986
201	Transformer	1999	2,19,000	8	16,425	25	8,103	22	1,78,266			40,734
202	Transformer	1999	2,19,000	8	16,425	25	8,103	22	1,78,266			40,734
203	VCB	1999	15,04,452	8	1,12,834	25	55,665	22	12,24,630			2,79,822
204	VCB	2006	19,50,750	8	1,46,306	25	72,178	15	10,82,670			8,68,080
205	LT PANEL	2005	2,60,000	8	19,500	25	9,620	16	1,53,920			1,06,080
206	LT PANEL	2005	1,80,887	8	13,567	25	6,693	16	1,07,088			73,799
207	LT PANEL	2005	2,60,000	8	19,500	25	9,620	16	1,53,920			1,06,080
208	Transformer	2000	3,20,000	8	24,000	25	11,840	21	2,48,640			71,360
209	Transformer	2000	54,971	8	4,123	25	2,034	21	42,714			12,257
210	VCB (10 Nos.)	2000	25,07,940	8	1,88,096	25	92,794	21	19,48,674			5,59,266
211	LT PANEL	2000	5,35,000	8	40,125	25	19,795	21	4,15,695			1,19,305
212	VCB	2000	21,12,000	8	1,58,400	25	78,144	21	16,41,024			4,70,976
213	LT PANEL	2000	13,99,133	8	1,04,935	25	51,768	21	10,87,128			3,12,005
214	10 Mtr PSC Pole	2020	48,440	8	3,633	25	1,792	1	1,792			46,648
215	ABT Meters	2020	19,72,000	8	1,47,900	25	72,964	1	72,964			18,99,036
216	Meter Seals	2020	22,500	8	1,688	25	832	1	832			21,668
217	Procurement of Single Phase & Three Phase Energy Meters and Meter Box	2020	20,46,550	8	1,53,491	25	75,722	1	75,722			19,70,828
218	8 Module RMU (Port Power House-I)	2020	19,34,109	8	1,45,058	25	71,562	1	71,562			18,62,547
219	6 Module RMU (Port Power House-II)	2021	15,61,092	8	1,17,082	25	57,760	1	57,760			15,03,332
220	Transformer	2000	83,000	8	6,225	25	64,491	21	64,491			18,508



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221	Hiero Honda M/Cycle	2010	40,230	5	2,012	8	-	8	38,216	2,014	-	-
	<b>TOTAL Rs.</b>		14,11,43,066		1,06,08,968		67,54,143		6,58,81,560	1,53,559	-	7,51,07,947

**(D) LINES AND CABLE NETWORK :**

1	Distrib. Of Power to Port Installation	2,001	3,21,43,475	-	-	25	12,85,739	20	2,57,14,780			64,28,695
2	Load Points (LT Cable Network)	2,005	2,67,15,054	8	20,03,629	25	9,88,457	16	1,58,15,312			1,08,99,742
3	Underground cable net work at Kandla Colony	2,007	1,34,01,902	-	-	10	-	10	1,34,01,902			-
4	Bunder Area	1,999	83,19,976	-	-	25	3,32,799	22	73,21,578			9,98,398
5	Lighting arrangement & power supply for berthing jetty for port craft	2,001	16,91,939	-	-	25	67,678	20	13,53,560			3,38,379
6	Lighting arrangement in the backup area of 6th & 7th berth	2,001	81,15,575	-	-	20	4,05,774	20	81,15,575			-
7	Providing & installation of power supply equipment from Port Power House to Maintenance jetty	1,993	5,90,952	-	-	25	-	25	5,90,952			-
8	Providing & installation of 11KV u/g mains from port power house to proposed electric sub station at 6th cargo berth	1,995	43,165	-	-	25	-	25	43,165			-
9	Prov power supply HT/LT cable for Dry dock substation and lattice type tower at bunder area at Kandla	2,010	98,15,209	8	7,36,141	20	4,53,953	11	49,93,483			48,21,726
10	Improvement of lighting arrangement at C.J.	2,002	12,94,297	-	-	15	-	15	12,94,297			(5)
11	Providing lighting arrangement at 8th Cargo berth	1,995	1,94,070	-	-	25	-	25	1,94,075			6
12	Providing lighting arrangement at 7th cargo berth and its back up area including paved area	1,995	48,52,381	-	-	25	-	25	48,52,375			10
13	Providing lighting arrangement at 7th cargo berth and its back up area including paved area	1,995	2,11,610	-	-	25	-	25	2,11,600			-
14	Providing lighting arrangement at northern side of Old Jetty (new approach) at Old Kandla	1,993	3,09,865	-	-	25	-	25	3,09,865			-



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15	Improvement of lighting arrangement at oil jetty no.1 & 2	1,994	1,86,228	-	-	25	-	25	1,86,228			-
16	Prov. power supply to 1st floor of CDC	1,993	8,72,963	-	-	25	-	25	8,72,974			-
17	Prov. power supply to 66KV sub stn.	2,000	1,04,21,275	8	7,81,596	25	3,85,587	21	80,97,327			23,23,948
18	Power supply to 66/11 KV	2,011	1,11,20,649	-	-	25	4,44,826	10	44,48,260			66,72,389
19	Lighting arrangement in the backup area of berth no. 8	2,009	34,87,098	-	-	25	1,39,484					18,13,290
20	Power supply arrangement to 5 nos. Godowns & 3 nos. existing godowns	2,014	58,22,833	8	4,36,712	15	3,59,075					33,09,308
21	Elect. Sub Station for U/G feeder	1,999	20,03,162	10	2,00,316	50	36,057	22	7,93,254			12,09,908
22	Power supply & lighting arrangement	2,000	67,93,933	-	-	25	2,71,757	21	57,06,897			10,87,036
23	Laying of HT cable form SS to 6th berth & 2 nos. OCB	2000	1,85,232	-	-	15	-	15	1,85,235			(3)
24	Providing power supply system to container at 6th cargo berth	1993	1,07,954	-	-	25	-					-
25	Providing addl. 5 nos. of power point for reefer containers	1993	3,38,997	-	-	25	-	25	1,07,954			(3)
26	Providing addl. 5 nos. of power point for reefer containers	1994	25,125	-	-	25	-	25	3,39,000			-
27	Repl. of CT distribution board for power supply system in cargo jetty	1994	61,403	-	-	25	-	25	25,125			-
28	Const. Of electric sub station for newly floating dry dock	1988	1,66,812	-	-	30	-		61,403			-
29	12 way LT distribution panel for New Kandla sub station	2001	4,76,712	-	-	15	-		1,66,800			(3)
30	L.T. distribution board at P&C bldg.	1998	93,293	-	-	15	-	15	4,76,715			(7)
31	2 nos. DG Set of 1000KVA	2000	2,34,32,453	5	11,71,623	15	-	15	93,300			11,71,628
32	66/11KV sub station building	1999	5,37,438	5	26,872	50	10,211	22	2,22,60,825			3,12,796
33	66/11KV Control room and switch yard	2000	3,35,84,047	-	-	25	13,43,362	21	2,24,642			53,73,445
34	Cable fault locating instrument	1999	14,48,326	-	-	15	-	15	2,82,10,602			-
35	11KVA XLPE 3 core cable from structure to Moss	1999	66,577	-	-	15	-	15	14,48,326			-
36	1) elect. Installation	2002	3,36,000	5	16,800	15	-	15	66,577			-
									3,19,200			16,800

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37	U/g cable for power supply to port offices	2004	19,24,379	-	-	15	-	15	19,24,379			-
38	Providing power supply to wharf cranes	2005	88,70,315	8	6,65,274	25	3,28,202	16	52,51,232			36,19,083
39	Providing power supply arrangement from 66/11 KV substation in NDA	2005	58,36,307	8	4,37,723	25	2,15,943	16	34,55,088			23,81,219
40	Repl. Of old OCB with VCB and accessories	2006	52,79,418	10	5,27,942	25	1,90,059	15	28,50,885			24,28,533
41	Providing power supply to 3 nos. 25 T wharf cranes	2006	27,28,236	8	2,04,618	25	1,00,945	15	15,14,175			12,14,061
42	Conversion of O/H lines into U/G cables at NPC.N.K	2006	1,17,39,144	5	5,86,957	25	4,46,087	15	66,91,305			50,47,839
43	Devil of infrastructure facility in NDA(66 hectares- providing lighting arrangement with high mast	2009	4,94,53,209	8	37,08,991	20	22,87,211					2,20,06,677
44	Upgradation of power supply & lighting arrangement for godowns at inside CIA	2008	17,48,258	8	1,31,119	5	-	12	2,74,46,532			1,31,118
45	Upgradation of 66/11 KV substation & switchyard at CIA	2009	32,95,750	8	2,47,181	20	1,52,428	5	16,17,140			14,66,614
46	Providing RCC conduits and power supply HT LT cables	2010	9,80,319	-	-	25	39,213	11	4,31,343			5,48,976
47	Upgradation of power supply arrangement of 4 nos. Mulkand Crane	2009	1,27,53,542	-	-	25	5,10,142	12	61,21,704			66,31,838
48	Providing lighting arrangements outside CIA	2011	34,64,470	8	2,59,835	15	2,13,642	10	21,36,420			13,28,050
49	Electric Power Supply to 100MT capacity pitless type Walah Bridge	2016	19,60,740	5	98,037	5	3,72,541	5	18,62,705			98,035
50	Power supply to SNA Jetty	2016	7,07,140	8	53,036	10	65,410	5	3,27,050			3,80,090
51	Power Supply to Parking Plot, New Kandla	2021	4,02,560	8	30,192	10	37,237	1	37,237			3,65,323
52	Procurement of 5000 mtrs. 3C * 300 Sq. mm. HT XLPE Aluminium Conductor Steel Armoured Cable	2021	54,95,000	8	4,12,125	10	5,08,288					49,86,712
53	Supply, Installation, Testing and Commissioning of 11KV overhead line from New Port Colony to SIPC Area	2021	62,96,000	8	4,72,200	10	5,82,380	1	5,08,288			57,13,620



Sr. No.	Name of Asset	Date of Commissionin g/ starting	Capital Cost	% of Scrap Value	Scrap Value	Life of Asset	Depreciation P.A. as per S.L.M.	Period for Dep.	Dep. Upto March-2021	Decline in Fixed Assets in 2018-19	Decline in Fixed Assets in 20-21	Net Value of Asset
	<b>TOTAL Rs.</b>		33,22,02,767		1,32,08,919		1,25,74,487	872	22,70,77,495			10,51,25,271

**(E) FURNITURES AND FIXTURES:**

1	Furnitures & Fixtures	2009	2,85,000	10	28,500	10	-	10	2,56,500			28,500
	<b>TOTAL Rs.</b>		2,85,000	10	28,500	10	-	10	2,56,500			28,500

**(F) OFFICE EQUIPMENTS:**

1	Office Equipments	2011	3,00,000	10	30,000	5	-	5	2,70,000			30,000
	<b>TOTAL Rs.</b>		3,00,000	10	30,000	5	-	5	2,70,000			30,000
	<b>TOTAL DEPRECIATION FOR THE F.Y. 2020-21</b>		51,47,63,833				2,05,44,058	1177	30,61,85,503	1,53,559		20,84,24,759



**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)**  
**MECHANICAL ENGINEERING DEPARTMENT**  
**(ELECTRICAL DIVISION)**  
**NOTE 3: SECURITY DEPOSITS**

Amount in Rs.

Sr. No.	Particulars	As At 31st March 2021	As At 31st March 2020
1	Security Deposit with PGVCL for 66 KV New	35,134,340	35,134,340
	<b>TOTAL</b>	<b>35,134,340</b>	<b>35,134,340</b>





**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)**  
**MECHANICAL ENGINEERING DEPARTMENT**  
**(ELECTRICAL DIVISION)**  
**NOTE 4: OTHER INCOME**

Sr. No.	Particular	As At 31st March 2021	As At 31st March 2020
1	Interest on Security Deposit with PGVCL	1,511,216	2,055,359
2	Meter Connection Charges	1,275,423	19,775
3	Surcharge Charges	17,880	-
4	Supervision Charges	178,042	-
5	Saving Bank Interest	58,713	-
<b>GRAND TOTAL</b>		<b>3,041,274</b>	<b>2,075,134</b>



**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)**  
**MECHANICAL ENGINEERING DEPARTMENT**  
**(ELECTRICAL DIVISION)**  
**NOTE 5: SUNDRY DEBTORS**

Amount in Rs.

Sr.No.	Particulars	As At 31st March 2021	As At 31st March 2020
1	Debtors		
	-Less than 6 months		
	Government	26,256	
	Non- Government	629,674	14,014,315
	-More than 6 months		
	Government	1780755	
	Non- Government	6245441	
	<b>TOTAL</b>	<b>8,682,126</b>	<b>14,014,315</b>





**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST )**  
**MECHANICAL ENGINEERING DEPARTMENT**  
**(ELECTRICAL DIVISION)**  
**NOTE 6 -CURRENT LIABILITIES & PROVISIONS**

Amount in Rs.

Particular	As At 31st March 2021	As At 31st March 2020
<b><u>CURRENT LIABILITIES</u></b>		
Security Deposit from Consumers	17,114,818	10,458,838
66KV Electricity Bills Payable	996,824	345,843
Electricity Duty Payable	2,013,795	430,585
SLDC Monthly Charges Payable	-	2,382
SLDC UI Charges Payable	-	91,919
Audit Fees Payable FY 19-20	45,000	45,000
Salary Payable	-	501,404
<b>DPT Control Code</b>	<b>10,968,230</b>	
<b>Total</b>	<b>31,138,667</b>	<b>11,875,971</b>



**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)  
MECHANICAL ENGINEERING DEPARTMENT  
(ELECTRICAL DIVISION)  
NOTE-7 REVENUE STATEMENT OF ELECTRICAL DIVISION**

No.	Categories	FY 2020-21	
		Units	Billing Amount
	<b>RGP</b>	<b>527,509</b>	<b>2,977,451</b>
1	Residential Consumers (Kandla Colony)	442,301	2,377,363
2	Residential Consumers (Pvt Consumers)	85,208	600,088
	<b>NRGP</b>	<b>2,300,523</b>	<b>19,582,387</b>
1	PRIVATE CONSUMERS (OUTSIDE PORT AREA)	428,483	3,563,408
2	PRIVATE CONSUMERS (INSIDE PORT AREA)	76,854	737,905
3	OUTSIDE PORT AREA (Own Use)	855,449	7,658,344
4	CARGO JETTY AREA-Inside Port (Own Use)	939,737	7,622,730
	<b>LTMD</b>	<b>3,540,117</b>	<b>32,116,880</b>
1	CARGO JETTY AREA-Inside Port (Own Use)	1,328,971	11,479,527
2	OUTSIDE PORT AREA-Outside Port (Own Use)	1,634,188	15,497,647
3	PRIVATE CONSUMERS (INSIDE PORT AREA)	576,958	5,139,706
	<b>Street Lights</b>	<b>1,030,587</b>	<b>7,492,961</b>
	<b>Temporary</b>	<b>385,941</b>	<b>5,576,462</b>
1	TEMPORARY CONSUMERS (OUTSIDE PORT AREA)	209,979	2,827,296
2	TEMPORARY CONSUMERS (INSIDE PORT AREA)	175,962	2,749,166
	<b>HT</b>	<b>8,223,907</b>	<b>85,580,537</b>
1	DPT CRANES- HT Supply (Own Use)	4,434,445	50,997,345
2	HT CONSUMERS (INSIDE PORT AREA)	3,789,462	34,583,192
	<b>TOTAL</b>	<b>16,008,584</b>	<b>153,326,678</b>
	<b>T&amp;D Losses</b>	<b>851,815</b>	
	<b>TOTAL CONSUMED</b>	<b>16,860,398</b>	





DEENDAYAL FORT TRUST (formerly KANDLA FORT TRUST)  
MECHANICAL ENGINEERING DEPARTMENT  
(ELECTRICAL DIVISION)  
NOTE - 8 POWER PURCHASE COST

FY 20-21

Month	PGVCL SCHEDULE (KWh)	PGVCL Bill	Wind Generation at Dams (KWh)	Wind Cost per KWh	IBL Limits	IBL Units (P-BUS)	IBL Amount	Over Draw Units	Under Draw Units	Units Purchased (in MW)	Power Draw at per SLOC (in MW)	Transmission Loss %	IB Bill
April'20	9,000	10,28,240	6,06,603	19,11,130	1,98,800	1,89,950	6,02,029	3,93,444	(68,079)	11,39,768	11,09,390	0	8,37,328
May'20	34,900	12,04,678	9,94,217	31,81,494	1,52,800	1,45,170	5,02,174	2,51,843	(1,29,474)	13,04,286	12,58,910	0	5,09,950
June'20	1,750	4,78,114	3,74,507	11,98,422	6,75,750	6,45,063	20,14,166	3,63,160	(92,562)	13,22,605	12,77,930	0	7,77,347
July'20	-	5,94,684	4,07,440	13,03,808	5,55,475	5,28,000	17,72,741	4,89,618	(69,378)	13,82,155	13,39,140	0	11,19,998
August'20	47,750	12,94,000	7,78,406	21,90,899	2,54,325	2,43,220	7,10,018	3,72,858	(1,28,546)	13,24,793	12,84,960	0	7,29,090
September'20	-	10,95,250	3,45,305	11,04,976	11,08,900	10,63,000	35,47,888	1,35,812	(2,44,309)	14,22,869	13,64,820	0	80,818
October'20	4,21,625	39,14,658	4,05,450	12,97,440	9,12,425	8,72,362	29,27,103	1,08,313	(3,09,630)	16,03,504	15,34,290	0	(1,00,445)
November'20	-	10,95,250	7,02,320	22,47,424	8,84,925	8,48,907	30,43,987	1,82,392	(1,38,230)	15,50,793	14,64,430	0	2,58,188
December'20	30,200	12,93,497	4,74,711	15,19,075	9,82,330	9,11,000	33,13,328	2,01,782	(2,13,472)	15,27,672	14,46,400	0	1,88,242
January'21	-	9,74,832	7,26,753	23,25,610	7,94,793	7,60,250	29,28,443	2,19,598	(93,245)	14,10,970	13,66,308	0	11,09,680
February'21	-	9,62,214	4,44,809	14,23,389	6,62,065	5,87,860	27,38,074	3,97,291	(2,25,648)	21,40,270	20,14,250	0	5,67,651
March'21	-	9,70,981	4,68,783	15,00,106	15,96,063	14,88,140	71,86,653	3,01,072	(18,79,721)	1,75,89,641	1,68,60,398	0	61,72,575
<b>Total</b>	<b>5,45,225</b>	<b>1,49,06,398</b>	<b>67,29,304</b>	<b>2,15,33,773</b>	<b>87,78,650</b>	<b>82,82,922</b>	<b>3,12,86,604</b>	<b>34,16,183</b>	<b>(18,79,721)</b>	<b>1,75,89,641</b>	<b>1,68,60,398</b>	<b>0</b>	<b>61,72,575</b>



**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST )  
MECHANICAL ENGINEERING DEPARTMENT  
(ELECTRICAL DIVISION)  
NOTE:9 : SALARY & WAGES**

Sr.	Name	Designation	Bill	Pers. No.	Amount in Rs.	
					2020-21	2019-20
1	Shri D.K. Hazra (60% of total)	XEN(E)	1191	5803	1,667,930	983,977
2	Shri Kumthekar	AE (E)	1191	5851	862,350	-
3	Shri Triveni Rao		1200	3493	474,983	491,815
4	Shri B.S. Sharma (60% of total)		1191	4168	-	766,732
4	Shri Amit Thakkar	Elec. Sup.	1202	3454	973,420	1,067,304
5	Shri Haridas	Divisional Accountant	1192	2250	1,037,671	-
6	Nishant Chauhan (60% of total)	Divisional Accountant	1192	3995		651,111
7	Shri Meghraj Jam (60% of total)	Head Clerk	1192	1090	-	668,287
8	Shri Kalpesh Shah	Sr. Clerk	1192	8037	1,003,525	-
9	Pushpa Shetty (100% of total)	Sr. Clerk	1198	2266	-	995,961
10	Shri Sanjay Salani	Sr. Clerk	1192	6289	120,608	-
11	Shri Girdhandan Payak (10% of total)	Sr. Clerk	1198	785	-	101,638
					<b>6,140,488</b>	<b>5,726,824</b>

<b>Summary</b>						
1	XEN				1,667,930	983,977
2	AE/JE				1,337,333	1,258,547
4	Elect. Sup.				973,420	1,067,304
6	DA & HC				1,037,671	1,319,398
8	Sr.Clerk & Jr. Clerk				1,124,133	1,097,599
9	Khalasi					
	<b>TOTAL</b>				<b>6,140,488</b>	<b>5,726,824</b>

**Notes to Accounts :**

The salary & wages expenditure of XEN(E), AE(E), JE, D.A. & Head Clerk are considered @ 60% one clerk @ 100% and one Clerk @ 10% of the total of their salary & wages as their work is apportionable to the extent of 60% towards electricity distribution activity. Remaining staff is 100% solely for distribution activity.

Moreover, Expenditure has been reduced due to the engagement of Consultant for Power Distribution Work , M/s. PTC India Ltd, Delhi





**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)**  
**MECHANICAL ENGINEERING DEPARTMENT**  
**(ELECTRICAL DIVISION)**  
**NOTE 10: REPAIRS & MAINTENANCE EXPENSES**

Amount in Rs.

Sr.No.	R/M Scheme and Cost center classification No.	F.Y. 2020-21	F.Y. 2019-20
1	R/M of electrical Installation outside cargo jetty areas. 9187/5802	9,246,099	6,018,452
2	R/M of electrical installation inside cargo jetty area. 9187/5803	12,411,183	884,334
3	R/M of Hydraulic elevated platform truck no. GJ-12-G-8567. 9187/5821	-	-
4	R/M PTC INDIA LTD, METERING & BILLING	10,347,648	8,750,000
5	R/M of Jeep no. GJ-12-GA-0478 of Electrical Division. 9662/58001	-	56,185
6	R/M of 66/11KV Electrical sub Division. 9187/58003	-	296,670
<b>TOTAL</b>		<b>32,004,930.44</b>	<b>16,005,641.00</b>



**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)**  
**MECHANICAL ENGINEERING DEPARTMENT**  
**(ELECTRICAL DIVISION)**  
**NOTE 11: ADMIN & GENERAL EXPENSES**

Amount in Rs.

Sr.No.	Particular	F.Y. 2020-21	F.Y. 2019-20
1	Telegraph, Postage & Courier Exp	5919	-
2	Telephone Expense	4105	1,033
3	Travelling Expense	16017	10,026
4	Miscellaneous Expense	-	22,924
5	Advertisement Expense	52861	466,896
6	Bank Charges	6,651	425
<b>TOTAL</b>		<b>85,553</b>	<b>501,304</b>

Sr.No.	Other Exp.	Amount(Rs.)	
1	GERC	33,157	-
2	Audit Fees	116,820	22,500
3	Petition Fees	1,500,000	
5	PTC Consultancy Charges	15,521,472	12,129,032
<b>TOTAL</b>		<b>17,171,449</b>	<b>12,151,532</b>
<b>GRAND TOTAL</b>		<b>17,257,002</b>	<b>12,652,836</b>





**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)  
MECHANICAL ENGINEERING DEPARTMENT  
(ELECTRICAL DIVISION)  
NOTE 12: SUNDRY CREDITORS**

Amount in Rs.

Sr.No.	Particulars	As At 31st March 2021	As At 31st March 2020
1	<b>Creditors</b> -Less than 6 months Government Non- Government -More than 6 months Government Non- Government	   11,804,037 3,673,950   11,972,138	      10,942,663
	<b>TOTAL</b>	<b>27,450,125</b>	<b>10,942,663</b>



DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)  
MECHANICAL ENGINEERING DEPARTMENT  
(ELECTRICAL DIVISION)  
NOTE 13: Bank Balance

Amount in Rs.

Sr.No.	Particulars	As At 31st March 2021	As At 31st March 2020
1	PUNJAB NATIONAL BANK	1,195,074	16,639,182
		1,195,074	16,639,182
	<b>TOTAL</b>	<b>1,195,074</b>	<b>16,639,182</b>





**DEENDAYAL PORT TRUST ( formerly KANDLA PORT TRUST)  
MECHANICAL ENGINEERING DEPARTMENT  
(ELECTRICAL DIVISION)  
NOTE 14: OTHER ASSET**

Amount in Rs.

Sr.No.	Particulars	As At 31st March	
		2021	As At 31st March 2020
1	Deposit With GERC	4,486	-
<b>TOTAL</b>		<b>4,486</b>	<b>-</b>



## NOTES TO ACCOUNTS

- We have been provided Profit & Loss & Balance sheet for electricity distribution business of DPT along with schedules to it. However, no detailed accounting entries are being made separately by licensee. Consultant engaged by DPT, namely PTC India Ltd has prepared the aforesaid statement by considering relevant income and expenses for licensee's business from the records of Deendayal Port Trust.
- SLM (Straight line method) is followed by the licensee for calculation of depreciation
- Income and expenses are booked on accrual basis.
- There are some common expenses which are incurred for electricity distribution business as well as other business by DPT. Such expenses are debited in profit and loss account on the basis of certain parameters, which are disclosed at relevant place.
- There was difference of Rs.79,053 in opening balance sheet of licensee, we have identified reason for the same and given appropriate effect in DPT control code.
- Salary & wages expenses are booked at certain percentage of gross salary, according to time devoted by employees of electric division in relation to electricity distribution business
- The method followed by billing to consumer as follows.
  - For private users – 85% of energy consumption is as per meter installed at consumer's location
  - For DPT's own consumption – As per load and running operation hours of load (without appropriate metered infrastructure)
- Average transmission loss from procurement to units available for distribution are 4.15% and transmission loss from units available for distribution to actual billing are considered at 5% by the management. However, since no metered infrastructure is available for major consumption units, actual transmission loss, AT&C loss may substantially vary.





- Approximately 70% of billing made is for power consumption by Deendayal Port Trust for their own port's operation. Since there is no actual realization for the same it has been adjusted in DPT control code.
- Sundry debtors are shown at Rs.86,82,126 as on 31.03.2021, out of which Rs. 43,43,501 are identified as doubtful by the management. Amount leviable from consumers for Rs. 34,21,047 are not shown in books of accounts as the matter is under litigation as explained by management.
- Supply of electricity by specified persons is exempt under GST Act accordingly GST on expenses incurred in relation to supply of electricity should not be available as input tax credit. Hence we have considered all expenses with GST in profit and loss account.
- Salary & wages payable is shown at Rs.5,01,404 as on 31.03.2020. However as per our verification there is no such payment seems outstanding, hence we have settled the balance through DPT control code.
- We have relied upon management certificate and asset register signed by management for assets existing as on 31.03.2021 and audited books for account for of last year as opening balance of assets.
- Fixed Assets worth Rs. 81,70,100 purchased in earlier years but capitalized in current year as they were not capitalized in relevant year. Depreciation to be charged on these assets is Rs. 22,70,359.
- Fixed Assets worth Rs. 1,34,77,851 (40 Hectar P & M) were capitalized in earlier years by mistake are reversed in current year. Depreciation charged on these assets Rs. 34,90,767 is reversed in current year.
- Fixed Assets with no useful life are shown in books at scrap value pending for disposal.
- In F.Y. 18-19, Fixed Assets were declined by Rs.1,53,559 which was its scrap value, instead of reducing historical cost and accumulated depreciation. Hence in our view gross block and accumulated depreciation are overstated in relation to such declined assets.
- Fixed Assets includes assets processed for survey off amounting to Rs. 4,55,90,678 as per asset register.
- Depreciation charged in current year includes effect of depreciation related to earlier years wrong addition to assets and omission to addition in assets.

