

JANPATH, BHUBANESWAR

Unit Trial Balance as on 31.03.2021

S.G.M Power Systems, Mancheswar 132

Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
1	10.3.20	Electrical Installation in Administrative office	1,752,549.00	
2	10.3.30	Electrical Residential Quarters for Staff.	96,877.00	
3	10.3.40	Electrical Installation in Other Location.	930,690.00	
	10.3	<i>Sub Group Total:</i>	2,780,116.00	
4	10.4.14	TubeWell	38,425.00	
	10.4	<i>Sub Group Total:</i>	38,425.00	
5	10.5.85	Battery	492,800.00	
6	10.5.90	Miscellaneous Equipment.	192,080.00	
	10.5	<i>Sub Group Total:</i>	684,880.00	
7	10.6.80	underground cables - cable duct system	81,055.76	
8	10.6.84	Miscellaneous equipment	631,516.97	
	10.6	<i>Sub Group Total:</i>	712,572.73	
9	10.7.20	Motor Cars and Jeeps	477,048.00	
	10.7	<i>Sub Group Total:</i>	477,048.00	
10	10.8.20	Furniture and fixtures in administrative offices/field offices	3,260,379.00	
	10.8	<i>Sub Group Total:</i>	3,260,379.00	
11	10.9.20	Computers, and IT Peripherals	69,306,645.00	
12	10.9.50	Intercom System	11,920.00	
13	10.9.60	Photocopiers	506,689.00	
14	10.9.80	Air - conditioning Plant (Portable)	2,378,196.00	
15	10.9.90	Water Cooler	68,433.00	
16	10.9.91	Fax Machine	70,925.00	
17	10.9.92	Cell Phone	55,330.00	
18	10.9.95	Other office equipment	6,555,796.00	
	10.9	<i>Sub Group Total:</i>	78,953,934.00	
	10	Group Total:	86,907,354.73	0.00
19	12.1.3	Provision for depreciation - Electrical Installation.		1,063,063.67

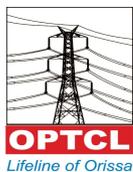


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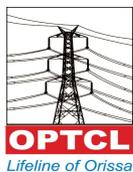
Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
20	12.1.4	Provision for depreciation - other civil works		9,905.20
21	12.1.5	Provision for depreciation - plant and machinery		72,323.32
22	12.1.6	Provision for depreciation -lines, cable network etc.		230,724.52
23	12.1.7	Provision for depreciation -vehicles		271,918.68
24	12.1.8	Provision for depreciation furniture & fixtures		609,392.77
25	12.1.9	Provision for depreciation-office equipment		27,398,932.10
26	12.1.30	Accumulated Depreciation up to 31.03.2015- Electrical Installation.		99,623.00
27	12.1.50	Accumulated Depreciation up to 31.03.2015- Plant and Machinery		156,566.32
28	12.1.60	Accumulated Depreciation up to 31.03.2015- Lines, Cable network etc.		7,663.00
29	12.1.70	Accumulated Depreciation up to 31.03.2015- Vehicles		122,426.00
30	12.1.80	Accumulated Depreciation up to 31.03.2015- Furniture & Fixtures		701,241.00
31	12.1.90	Accumulated Depreciation up to 31.03.2015- Office Equipment		19,841,551.00
	12.1	<i>Sub Group Total:</i>		50,585,330.58
	12	Group Total:	0.00	50,585,330.58
32	13.2.10	Amortisation of Computer Software		26,588.00
	13.2	<i>Sub Group Total:</i>		26,588.00
	13	Group Total:	0.00	26,588.00
33	14.22.4123	Miscellaneous Civil Works - Over Head.	604,132.00	
	14.22	<i>Scheme Total:</i>	604,132.00	
	14	Group Total:	604,132.00	0.00
34	18.2.2	Computer Software	99,500.00	
	18.2	<i>Sub Group Total:</i>	99,500.00	
	18	Group Total:	99,500.00	0.00
35	23.6.41	Sundry Debtors For SOC & MOC- M/S. Baitarani Power Projects Pvt. Ltd.	28,108.00	
36	23.6.45	Sundry Debtors for Market operation charges	1,202,900.00	
37	23.6.46	Sundry Debtors for SOC &MOC M/s NESCO	864,030.00	
38	23.6.47	Sundry Debtors for SOC &MOC M/s WESCO	1,016,200.00	

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39	23.6.48	Sundry Debtors for SOC &MOC M/s SOUTHCO	513,780.00	
40	23.6.49	Sundry Debtors for Scheduling charges	1,331,910.00	
41	23.6.50	Sundry Debtors for SOC &MOC M/s OHPC	995,479.00	
42	23.6.51	Sundry Debtors for SOC &MOC M/s OPGC	1,008,886.75	
43	23.6.52	Sundry Debtors for SOC &MOC M/S NTPC(TTPS)	267,466.00	
44	23.6.54	Sundry Debtors for SOC &MOC M/s Menakshi Power Ltd	21,848.00	
45	23.6.55	Sundry Debtors for SOC &MOC M/s Orissa Power Consortium Ltd	11,312.00	
46	23.6.56	Sundry Debtors for SOC &MOC M/s Salavahana Green Energy Ltd	11,025.00	
47	23.6.57	Sundry Debtors for SOC &MOC M/s Sterlite Energy Ltd	342,796.73	
48	23.6.58	Sundry Debtors for SOC &MOC M/s Arati Steels Ltd Ghantikhal	28,107.00	
49	23.6.59	Sundry Debtors for SOC & MOC M/s Aryan Ispat & PowerLtd	1,400.00	
50	23.6.60	Sundry Debtors for SOC & MOC M/s Bhusan Power & Steel Ltd Jharsuguda	242.00	
51	23.6.61	Sundry Debtors for SOC & MOC M/s Bhusal Steel Ltd Meramundali	62,155.00	
52	23.6.62	Sundry Debtors for SOC & MOC M/s Hindalco Industries	3,315.96	
53	23.6.63	Sundry Debtors for SOC & MOC M/s IFFCO Ltd	5,720.32	
54	23.6.64	Sundry Debtors for SOC & MOC M/s imfa Ltd	25,223.00	
55	23.6.65	Sundty Debtors for SOC and MOC-M/s JSL Stainlees Ltd Duburi	33,422.00	
56	23.6.66	Sundty Debtors for SOC and MOC-M/s Jindal Steel Power LTd Angul	117,411.63	
57	23.6.67	Sundty Debtors for SOC and MOC-M/s Maheswari Ispat Ltd	95,294.00	
58	23.6.68	Sundty Debtors for SOC and MOC-M/s Maithan Ispat Ltd.	96,221.00	
59	23.6.69	Sundty Debtors for SOC and MOC-M/s. MSP Metalics Ltd.	41,065.00	
60	23.6.70	Sundty Debtors for SOC and MOC-M/s. NALCO (CPP).	53,815.00	
61	23.6.71	Sundty Debtors for SOC and MOC-M/s Narbheram Power & Steel Pvt. Ltd.	1,666.00	



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Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
62	23.6.72	Sundry Debtors for SOC and MOC-M/s. Nava bharat Venture Ltd.	30,450.00	
63	23.6.73	Sundry Debtors for SOC and MOC-M/s. Nilachal Ispat Nigam Ltd.	47,538.40	
64	23.6.74	Sundry Debtors for SOC and MOC-M/s. Orissa Sponge Iron & Steel Ltd.	1,738.00	
65	23.6.75	Sundry Debtors for SOC and MOC-M/s. Patnaik Steela & Alloys Ltd.	1,160.00	
66	23.6.76	Sundry Debtors for SOC & MOC M/s Rathi Steel & Power Ltd	77,780.00	
67	23.6.77	Sundry Debtors for SOC & MOC M/s Rourkela Steel Plant	2,289.00	
68	23.6.78	Sundry Debtors for SOC & MOC M/s Sree Ganesh Metalics Ltd	1,192.00	
69	23.6.79	Sundry Debtors for SOC & MOC M/s Shyam Metalics & energy Ltd	562.00	
70	23.6.80	Sundry Debtors for SOC & MOC M/s TATA Sponge Iron Ltd		674.00
71	23.6.81	Sundry Debtors for SOC & MOC M/s Vedanta Aluminium Jharsuguda	131,570.09	
72	23.6.82	Sundry Debtors for SOC & MOC M/s Vedanta Alluminium Lanjigada	2,756.00	
73	23.6.83	Sundry Debtors for SOC & MOC M/s VISA Steel Ltd	29,471.80	
74	23.6.84	Sundry Debtors for SOC & MOC M/s Yazdani Steel & Power	1,110.00	
75	23.6.85	Sundry Debtors for SOC & MOC M/s FACCOR Power Ltd	4,873.00	
76	23.6.86	Sundry Debtors for SOC & MOC M/s GMR Kamalang	193,924.00	
77	23.6.87	Sundry Debtors for SOC & MOC M/s NBVL IPP	35,135.00	
78	23.6.88	Sundry Debtors for SOC & MOC M/s Aditya Alluminium Ltd	7,230.00	
79	23.6.89	Sundry Debtors for SOC & MOC M/s Bhubaneswar Power	68,762.00	
80	23.6.90	Sundry Debtors for Miscellaneous charges from consumers - Other	30,180.00	
81	23.6.91	Sundry Debtors for SOC & MOC M/s OCL India Ltd	7,043.00	
82	23.6.92	Sundry Debtors for SOC & MOC M/s SMC Power Generation	2,580.00	
83	23.6.93	Sundry Debtors for SOC & MOC M/s ACME Odisha Solar	29,278.00	
84	23.6.94	Sundry Debtors for SOC & MOC M/s Afrtab Solar	2,851.00	



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85	23.6.95	Sundry Debtors for SOC & MOC M/s Green Energy Development	11,443.00	
86	23.6.96	Sundry Debtors for SOC & MOC M/s MGM Mineral	2,248.00	
87	23.6.99	Sundry Debtors for SOC & MOC Others	690,920.91	
	23.6	<i>Sub Group Total:</i>	9,594,884.59	674.00
88	23.9.10	Provision for doubtful debt.		454,121.20
89	23.9.90	Old Out-Standing (Unidentified / Un- Reconciled)	172,166.20	
	23.9	<i>Sub Group Total:</i>	172,166.20	454,121.20
	23	Group Total:	9,767,050.79	454,795.20
90	24.1.10	Cash in hand as per General Cash Book	2,798.00	
91	24.1.20	Postage & Other stamps in hand	42.00	
	24.1	<i>Sub Group Total:</i>	2,840.00	
92	24.2.10	Imprest with officers/staff.		
93	24.2.20	Temporary advances with Disbursing Officer		
	24.2	<i>Sub Group Total:</i>		
94	24.4.1	Disbursement Bank account-State Bank of India	1,081,012.00	
95	24.4.7	Disbursement Bank account-Union Bank of India	122,692,398.39	
96	24.4.61	Union Bank of India-ODPAF	119,331,896.04	
	24.4	<i>Sub Group Total:</i>	243,105,306.43	
97	24.6.20	Inter-bank Transfer Account		
	24.6	<i>Sub Group Total:</i>		
98	24.7.5	Term Deposit-Canara Bank	198,999,992.00	
99	24.7.6	Term Deposit-Andhra Bank		
100	24.7.7	Term Deposit-Union Bank of India	187,000,003.00	
101	24.7.9	Term Deposit-Bank of India	39,000,000.00	
102	24.7.13	Term Deposit-Indian Bank	119,999,994.00	
103	24.7.19	Term Deposit-OSCB		
	24	Group Total:	863,108,135.43	0.00

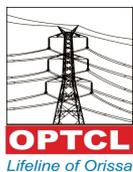


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Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
104	24.7.23	Term Deposit-IDBI	75,000,000.00	
	24.7	<i>Sub Group Total:</i>	619,999,989.00	
105	24.8.1	Contra		
	24.8	<i>Sub Group Total:</i>		
	24	Group Total:	863,108,135.43	0.00
106	26.1.10	Advances to Suppliers / Contractors (O & M) (Interest Free)	5,951.61	
	26.1	<i>Sub Group Total:</i>	5,951.61	
107	26.2.10	Advances to Suppliers / Contractors (O & M) (Interest Bearing)		
	26.2	<i>Sub Group Total:</i>		
	26	Group Total:	5,951.61	0.00
108	27.1.10	Loans and advances to staff- Interest bearing- House Building	5,430,808.00	
109	27.1.20	Loans and advances to staff - Interest bearing - Car	873,936.00	
110	27.1.30	Loans and advances to staff- Interest bearing - Scooter/ Motor Cycle	21,618.00	
	27.1	<i>Sub Group Total:</i>	6,326,362.00	
111	27.2.10	Loans and advances to staff- Interest free- Travelling Allowances advance	15,824.00	
112	27.2.80	Loans and advances to staff - Interest free- Festival advance	360,000.00	
113	27.2.93	Loans and advances to staff - Interest free - Others		
	27.2	<i>Sub Group Total:</i>	375,824.00	
114	27.4.25	Income Tax deducted at source -Other receipts	8,601,412.88	
	27.4	<i>Sub Group Total:</i>	8,601,412.88	
115	27.9.10	Provision for doubtful loans and advances. (Staff)		124,126.50
116	27.9.90	Old Out-Standing (Unidentified / Un- Reconciled)		45,787.25
	27.9	<i>Sub Group Total:</i>		169,913.75
	27	Group Total:	15,303,598.88	169,913.75
117	28.3.60	Income accrued on Term Deposits	18,131,624.00	
118	28.3.66	Income accrued on Staff Loan.	5,164,372.00	
	28.3	<i>Sub Group Total:</i>	23,295,996.00	
119	28.8.14	Prepaid Expenses		
120	28.8.20	Amounts receivables from Govt. (Central)	100,918.00	

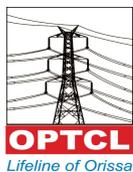


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Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
121	28.8.60	Balance carry over- other account		12,680,111.81
122	28.8.62	Deposits with Telephone Authorities	1,150.00	
123	28.8.65	Deposits with Electricity Authorities	298,670.00	
124	28.8.77	Amount Receivable from OPTCL	324,790.00	
	28.8	<i>Sub Group Total:</i>	725,528.00	12,680,111.81
125	28.9.10	Provision for losses on Sundry Receivable		82,942.00
126	28.9.90	Old Out-Standing (Unidentified / Un- Reconciled)	82,942.00	
	28.9	<i>Sub Group Total:</i>	82,942.00	82,942.00
	28	Group Total:	24,104,466.00	12,763,053.81
127	32.0.2	Inter Unit A/C Capital Expenditure Assets		209,178.00
	32.0	<i>Sub Group Total:</i>		209,178.00
	32	Group Total:	0.00	209,178.00
128	33.0.1	Inter Unit Acc Remittance to HO	368,482,836.50	
	33.0	<i>Sub Group Total:</i>	368,482,836.50	
	33	Group Total:	368,482,836.50	0.00
129	34.0.1	Inter Unit Acs funds transferred from HO		265,325.00
	34.0	<i>Sub Group Total:</i>		265,325.00
	34	Group Total:	0.00	265,325.00
130	36.0.2	Inter Unit A/c (PERSONAL)	1,483,576.00	
131	36.0.255	Inter Unit A/c (PERSONAL)		169,159.00
	36.0	<i>Sub Group Total:</i>	1,483,576.00	169,159.00
	36	Group Total:	1,483,576.00	169,159.00
132	37.0.1	Inter Unit A/c Other Transactions/Adjustments		356,611,286.50
133	37.0.2	Inter Unit A/c Other Transactions/Adjustments		1,231,768.00
134	37.0.234	Inter Unit A/c Other Transactions/Adjustments		6,247,166.00
	37.0	<i>Sub Group Total:</i>		364,090,220.50
	37	Group Total:	0.00	364,090,220.50
135	44.1.20	Leave Encashment Trust		
	44.1	<i>Sub Group Total:</i>		
136	44.3.10	Net Salary Payable		3,770,976.00

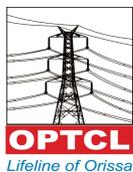


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Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
137	44.3.50	Liability for other staff payments		10,466.00
	44.3	<i>Sub Group Total:</i>		3,781,442.00
138	44.4.1	Income tax deducted at source on salaries.		
139	44.4.2	Employees contribution to PF - Pensionary (Statutory)		227,405.00
140	44.4.3	Employees contribution to PF - Pensionary (Voluntary)		423,847.00
141	44.4.4	Employees contribution to PF - Non-Pensionary- (Statutory)		39,677.00
142	44.4.5	Employees contribution to PF - Non-Pensionary- (Voluntary)		75,000.00
143	44.4.7	Employees contribution under new Pension scheme (Tier - I)		134,798.00
144	44.4.30	LIC recovery		11,089.90
145	44.4.36	Group Health Insurance Scheme Recovery OSPWS		
146	44.4.61	Professional Tax		13,800.00
147	44.4.64	Other staff deduction and recoveries.		200.00
148	44.4.65	Recovery for bank loan		
149	44.4.66	Recovery for GSLi contribution		
150	44.4.68	GSLI Maturity value claim account		64,492.00
	44.4	<i>Sub Group Total:</i>		990,308.90
	44	Group Total:	0.00	4,771,750.90
151	46.1.1	Security deposits.		35,990.00
152	46.1.3	Earnest money deposits.		56,276.00
153	46.1.5	Retention money.		945,755.00
154	46.1.12	Other Deposits suppliers /contractor		3,053.60
	46.1	<i>Sub Group Total:</i>		1,041,074.60
155	46.4.10	Provision for expenses		6,750,243.00
	46.4	<i>Sub Group Total:</i>		6,750,243.00
156	46.9.24	Income tax deducted at source on payment to contractors		301,992.00
	46	Group Total:	27,796.40	223,690,145.86

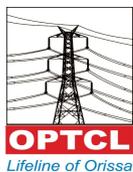


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157	46.9.26	TDS on Provisional Expenses		
158	46.9.34	Liability for Central Goods and Services Tax (CGST) - Reverse Charge		4,017.50
159	46.9.35	Liability for State Goods and Services Tax (SGST) - Reverse Charge		4,017.50
160	46.9.36	Liability for Integrated Goods and Services Tax (IGST) - Reverse Charge		
161	46.9.44	Unscheduled Interchange pool Fund		119,331,896.04
162	46.9.48	Liability for Distribution Licence Fees NESCO		
163	46.9.49	Liability for Distribution Licence Fees SOUTHCO		
164	46.9.50	Liability for Distribution Licence Fees WESCO	27,796.40	
165	46.9.51	Amount payable to OPTCL		96,230,853.22
166	46.9.52	TDS Payable on Central Goods and Services Tax (CGST)		13,026.00
167	46.9.53	TDS Payable on State Goods and Services Tax (SGST)		13,026.00
168	46.9.54	TDS Payable on Integrated Goods and Services Tax (IGST)		
	46.9	<i>Sub Group Total:</i>	27,796.40	215,898,828.26
	46	Group Total:	27,796.40	223,690,145.86
169	48.1.10	Security deposits from consumers		11,494,679.68
	48.1	<i>Sub Group Total:</i>		11,494,679.68
	48	Group Total:	0.00	11,494,679.68
170	57.1.70	SLDC Development Fund		612,397,019.11
171	57.1.71	SLDC Development Fund - Utilised		88,846,438.95
	57.1	<i>Sub Group Total:</i>		701,243,458.06
	57	Group Total:	0.00	701,243,458.06
172	58.1.20	Contribution to SLDC Development Fund	40,701,941.33	
	58.1	<i>Sub Group Total:</i>	40,701,941.33	
	58	Group Total:	40,701,941.33	0.00
173	62.2.10	Interest on Staff Loans and Advance		
174	62.2.20	interest on Term Deposit / Fixed Deposit		
175	62.2.70	interest from banks - (Other than interest on fixed deposits)		

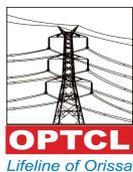


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	62.2	<i>Sub Group Total:</i>		
176	62.9.1	Rent from Staff Quarters		
177	62.9.8	Water rent recovered		
178	62.9.9	Other Recoveries		1,903.00
179	62.9.11	Municipal Tax		
180	62.9.12	Vehicle Hire Charges		27,994.00
181	62.9.99	Other miscellaneous receipts		22,532.00
	62.9	<i>Sub Group Total:</i>		52,429.00
	62	Group Total:	0.00	52,429.00
182	64.1.10	SLDC charges received from Indian Energy Exchange Ltd.		
	64.1	<i>Sub Group Total:</i>		
183	64.3.10	Service connection fees / Application Fees		15,886,850.00
	64.3	<i>Sub Group Total:</i>		15,886,850.00
184	64.4.10	Revenue from System operation charges		75,376,343.00
	64.4	<i>Sub Group Total:</i>		75,376,343.00
185	64.5.10	Revenue from Market operation charges		18,865,842.00
	64.5	<i>Sub Group Total:</i>		18,865,842.00
186	64.6.10	Revenue from registration fee		600,000.00
	64.6	<i>Sub Group Total:</i>		600,000.00
187	64.7.10	Revenue from Scheduling charges		28,524,261.60
	64.7	<i>Sub Group Total:</i>		28,524,261.60
	64	Group Total:	0.00	139,253,296.60
188	74.1.91	Cleaning and Sweeping Expenses	57,908.00	
	74.1	<i>Sub Group Total:</i>	57,908.00	
189	74.4.20	Electrical Installation in Administrative Office.	78,930.00	
190	74.4.30	Electrical Installation in Residential colony for staff.	748,857.00	
	74.4	<i>Sub Group Total:</i>	827,787.00	
191	74.6.20	Motor Cars and Jeeps	470.00	
	74.6	<i>Sub Group Total:</i>	470.00	
	74	Group Total:	8,447,867.00	0.00



JANPATH, BHUBANESWAR

Unit Trial Balance as on 31.03.2021

S.G.M Power Systems, Mancheswar 132

Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
192	74.7.30	Furniture and fixtures in other locations	4,420.00	
	74.7	<i>Sub Group Total:</i>	4,420.00	
193	74.8.20	Computers, and IT Peripherals	4,608,020.00	
194	74.8.30	Net Working System	2,297,011.00	
195	74.8.40	Software	49,034.00	
196	74.8.80	Air - conditioner	121,599.00	
197	74.8.91	Cleaning Sweeping charges	479,219.00	
198	74.8.92	Other Expenses	2,399.00	
	74.8	<i>Sub Group Total:</i>	7,557,282.00	
	74	Group Total:	8,447,867.00	0.00
199	75.1.10	Salary-BP-SP-GP Permanent Executive	47,874,081.00	
200	75.1.20	Salary-BP-SP-GP Permanent Non Executive	5,760,838.00	
201	75.1.99	Remuneration of personnel on Contract basis	420,552.00	
	75.1	<i>Sub Group Total:</i>	54,055,471.00	
202	75.2.10	DA-Executive	7,724,755.00	
203	75.2.11	DA-Non Executive	867,494.00	
	75.2	<i>Sub Group Total:</i>	8,592,249.00	
204	75.3.10	HRA-Executive	2,325,046.00	
205	75.3.11	HRA-Non Executive	569,420.00	
	75.3	<i>Sub Group Total:</i>	2,894,466.00	
206	75.4.10	Permanent Employee (Executive)	10,000.00	
207	75.4.14	ABT Allowances	764,931.00	
208	75.4.16	Cash Allowances	1,200.00	
209	75.4.20	Medical Allowance	357,316.00	
210	75.4.22	Green Card Allowances	18,408.00	
211	75.4.26	Shift Allowances	92,721.00	

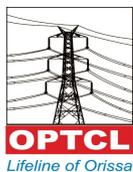


JANPATH, BHUBANESWAR

Unit Trial Balance as on 31.03.2021

S.G.M Power Systems, Mancheswar 132

Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
212	75.4.31	Washing Allowances	10,800.00	
213	75.4.33	Education Allowances	7,200.00	
	75.4	<i>Sub Group Total:</i>	1,262,576.00	
214	75.6.11	Medical Expenses Reimbursement	741,335.00	
215	75.6.12	LEAVE TRAVEL CONCESSION		
216	75.6.13	Conveyance Reimbursement	895,500.00	
217	75.6.21	Ex-Gratia	939,666.00	
	75.6	<i>Sub Group Total:</i>	2,576,501.00	
218	75.7.7	Uniforms and Liveries	3,810.00	
219	75.7.10	Other Staff Welfare Expenses	126,450.00	
	75.7	<i>Sub Group Total:</i>	130,260.00	
220	75.8.25	Employer's contribution to PF - Non-Pensionary-Statutory	401,714.00	
221	75.8.27	Employer's contribution to PF under New Pension scheme (Tier - I)	1,618,849.50	
222	75.8.30	Other Terminal Benefits	920.00	
	75.8	<i>Sub Group Total:</i>	2,021,483.50	
	75	Group Total:	71,533,006.50	0.00
223	76.1.4	Insurance on Fixed Assets / Stock / Assets under construction.	2,673.00	
224	76.1.7	Other Insurance	5,141.00	
225	76.1.11	Telephone and Trunk Calls	101,098.00	
226	76.1.12	Postage and Telegrams	25,269.00	
227	76.1.15	Internet charges	300,436.00	
	76.1	<i>Sub Group Total:</i>	434,617.00	
228	76.2.22	Legal Charges - Others	1,268.00	
229	76.2.23	Consultancy Charges	18,587.00	
230	76.2.27	Audit Fees - Statutory	35,046.00	
	76.2	<i>Sub Group Total:</i>	54,901.00	
	76	Group Total:	9,897,583.12	0.00



JANPATH, BHUBANESWAR

Unit Trial Balance as on 31.03.2021

S.G.M Power Systems, Mancheswar 132

Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
231	76.3.45	Vehicle Running Expenses.	4,775.00	
	76.3	<i>Sub Group Total:</i>	4,775.00	
232	76.4.33	TRAVELLING EXPENSES	17,536.00	
233	76.4.35	Transport Expenses	821.00	
234	76.4.37	Vehicle Running Expenses - Petrol, Oil and Lubricant etc.	93,647.41	
235	76.4.38	Hire Charges of Vehicles	1,689,939.00	
236	76.4.53	Printing and Stationery	100,586.00	
237	76.4.55	Advertisement Expenses(other than purchase related)	72,576.00	
238	76.4.58	Electricity Charges	4,492,617.16	
239	76.4.61	Training Expenses	56,800.00	
240	76.4.62	Entertainment	76,373.50	
241	76.4.64	Gardening and Horticultural Expenses	2,000.00	
242	76.4.65	Office Upkeep and Maintenance	95,314.00	
243	76.4.66	Official meeting Expenses	1,601.00	
244	76.4.69	Watch and Ward Expenses	2,517,166.00	
245	76.4.71	Purchase of Medicines	600.00	
246	76.4.72	Miscellaneous Expenses	185,713.05	
	76.4	<i>Sub Group Total:</i>	9,403,290.12	
	76	Group Total:	9,897,583.12	0.00
247	77.1.3	Depreciation - Electrical Installation	171,381.03	
248	77.1.4	Depreciation on OCW	1,283.40	
249	77.1.5	Depreciation on Plant and Machinery	36,161.66	
250	77.1.6	Depreciation on Lines, Cable Network etc.	37,623.84	
251	77.1.7	Depreciation on Vehicle	45,319.56	
	77	Group Total:	7,856,349.05	0.00



JANPATH, BHUBANESWAR

Unit Trial Balance as on 31.03.2021

S.G.M Power Systems, Mancheswar 132

Sl.No	A/C Code	DESCRIPTION	DEBIT	CREDIT
252	77.1.8	Depreciation on Furnitures and Fixtures	141,250.18	
253	77.1.9	Depreciation on office Equipment	7,408,404.38	
254	77.1.11	Amortisation of Computer Software	14,925.00	
	77.1	<i>Sub Group Total:</i>	7,856,349.05	
	77	Group Total:	7,856,349.05	0.00
255	78.3.28	Rebate to consumer	906,326.00	
256	78.3.52	Bank Charges / Commission.	1,852.60	
	78.3	<i>Sub Group Total:</i>	908,178.60	
	78	Group Total:	908,178.60	0.00
		Grand Total:	1,509,239,323.94	1,509,239,323.94