

**ELECTRIC POWER GENERATION INDUSTRY
(COST ACCOUNTING RECORDS)
ORDER, 2012**

THE GAZETTE OF PAKISTAN
SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN
NOTIFICATION

Islamabad, the 26th March, 2012

S.R.O. 302-(I)/2012.- The following draft of Electric Power Generation Industry (Cost Accounting Records) Order, 2012 which is proposed to be made in exercise of powers conferred by clause (e) of sub-section (1) of section 230 read with section 246 of the Companies Ordinance, 1984 (XLVII of 1984), and section 40B of the Securities and Exchange Commission of Pakistan Act, 1997 (XLII of 1997) is hereby published for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration after thirty days of its publication in the Official Gazette.

Any objection or suggestion which may be received from any person in respect of the said draft before the expiry of the said date will be considered by the Securities and Exchange Commission of Pakistan.

ELECTRIC POWER GENERATION INDUSTRY (COST ACCOUNTING RECORDS)
ORDER, 2012

1. Short title, extent, commencement and application.- (1) This Order shall be called the Electric Power Generation Industry (Cost Accounting Records) Order, 2012.

(2) It shall come into force with effect from July 1, 2012.

(3) This Order shall apply to every company engaged wholly or partially in Generation of Electric Power Energy in Pakistan under the license(s) granted by the National Electric Power Regulatory Authority (NEPRA) of Pakistan.

2. Maintenance of records and independent auditors' assurance.- (1) Every company to which this Order applies shall, in respect of each financial year commencing on or after the commencement of this Order, keep cost accounting records, containing, inter-alia, the particulars specified in Schedule I, II and III to this Order.

(2) The cost accounting records referred to in sub-paragraph (1) shall be kept in such a way as to make it possible to calculate from the particulars entered therein the cost of generation and cost of sales of each of the generation facility licensed by NEPRA referred to in sub-para (3) of para (1), during a financial year.

(3) Where a company is engaged in any other business(es) in addition to those referred to in sub-para (3) of para (1), the particulars relating to the utilization of materials, labour and other items of cost in so far as they are applicable to such other product shall not be included in the cost of product referred to in that para.

(4) It shall be the duty of every person referred to in sub-section (7) of section 230 of the Companies Ordinance, 1984 (XL VII of 1984), to comply with the provisions of sub-paragraph (1) to (3) in the same manner as they are liable to maintain financial accounts required under section 230 of the said Ordinance.

3. Penalty.- If a company contravenes the provisions of para 2 of this Order, every director, including chief executive and chief accountant, of the company who has knowingly by his act or omission been the cause of such default shall be punishable under sub-section (7) of section 230 of the companies Ordinance, 1984 (XL VII of 1984)

(Nazir Ahmed Shaheen)
Executive Director (C&C)

SCHEDULE 1
(See paragraph2)

I. MATERIAL

(1) Direct Material.-

- (a) Following raw/direct materials are considered as prime sources of energy in their respective Electric Power Generation process:
 - (i) Furnace Oil;
 - (ii) Diesel Oil;
 - (iii) Gas;
 - (iv) Coal;
 - (v) Water;
 - (vi) Wind;
 - (vii) Steam; and
 - (viii) Others (to be specified)
- (b) Adequate records shall be maintained for above material where applicable for receipt, issue and balances both in quantities and values. The basis on which the value of receipt and issue has been calculated shall be indicated clearly in the cost records maintained or if so desired by the company in a separate manual of procedures, if any maintained by the company or in foot-notes or separate explanatory notes to the cost statements for the relevant period. Such basis shall be applied consistently, throughout the relevant period.
- (c) The values shall include all direct charges upto plant site such as excise duty, haulage charges, transport, freight, handling and transit insurance premium incurred for local procurement.
- (d) In case of imported materials/sources of energy such as oils or coal, all import charges, custom duty, port dues, ocean/air freight, inland freight, marine insurance and all other charges leviable and payable at the time of import, shall be shown separately and included to work out the landed cost of oils or coal.
- (e) Where coal is raised from mines owned or taken on lease by the company, separate record showing the cost of raising shall be maintained in such detail as may enable the company to establish proper cost of the above referred material in cost records.
- (f) Adequate records shall be maintained to establish the correct quantities or volume of gas used. For ascertainment of value of gas, all the expenses incurred (all Government dues local or central, and all other expenses necessary to fetch the gas to plant site) for the procurement of gas at plant site,

shall be shown separately and included to work out the cost of gas actually consumed during the process.

- (g) Proper records shall be maintained showing the quantity and value of wastage, spoilage, rejection and losses of input material/fuels and consumables stores whether in transit, storage, operations or at any other stage. The method followed for adjusting the above losses as well as income derived from disposal of rejected and waste material including spoilage, if any, in determining the cost of activities shall be indicated in cost records.
- (h) Realizable value of waste or by-product, if any, shall be credited to arrive at the net cost of power produced
- (i) Records shall be maintained in such detail to enable the company to readily provide data required in the various Cost Statements prescribed in this Order in a verifiable state.

(2) **Lubrication oil consumption in engines and turbines.**- Adequate records shall be maintained in respect of all receipts, issues and balances, both in quantities and values. Separate record for regular consumption and routine oil change at standard hours of run shall be maintained in the cost statement as prescribed in this Order so that cost and quantities may be verified with standards.

(3) **Consumable stores, small tools, machinery spare parts, etc**

- (a) Adequate records shall be maintained to show the receipts, issues and balances, both in quantities and cost of each item of consumable stores, small tools, machinery spares.
- (b) The cost of issue of consumable stores, small tools and machinery spares shall be charged to the relevant heads of accounts such as repairs to plant and machinery or repairs to building. Material consumed on capital works such as addition to buildings, plant and machinery and other assets shall be shown under the relevant capital heads and not in the cost statements of electric power generating companies.
- (c) Wastage of any consumable stores whether in transit, storage or in any other plant activity shall be quantified and shown separately. Method of dealing with such losses in costing shall also be indicated in the cost records.

II. INVENTORY

(1) The inventories shall be measured at the lower of cost and net realisable value. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. The cost of inventories shall comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

(2) It shall also be disclosed that the cost of inventories shall be assigned by using the first-in, first-out (FIFO) or weighted average cost formula. An entity shall use the same cost formula for all inventories having a similar nature and use to the entity. For inventories with a different nature or use, different cost formulas may be justified. However, the cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects shall be assigned by using specific identification of their individual costs.

III. SALARIES AND WAGES

(1) Adequate records shall be maintained to show the attendance of workers employed by the company whether on regular, temporary or on contract basis, as the case may be.

(2) Adequate record shall be maintained in respect of payments made for over time in such manner that labour cost is available for each cost center.

(3) Proper record shall be maintained in respect of earnings of all the employees, function or activity-wise, and the works on which they are employed. The record shall also indicate the following separately for each such function or activity.-

(a) **Direct wages and salaries**

- (i) Regular salaries/wages
- (ii) Contract salaries/wages
- (iii) Piece rate wages

(b) **Indirect salaries and wages**

- (i) Incentives
- (ii) Bonuses
- (iii) Scheme based earnings
- (iv) Overtime
- (v) Gratuity or statutory dues

(4) Fair and reasonable allocation shall be made for wages paid to such labour as has been utilized in various departments or cost centers and the basis of such allocation shall be followed constantly.

(5) Reasons for idle time or layoff payments shall be recorded separately and their treatment in the calculations of cost of power produced/generated shall be indicated in the cost statements.

(6) Any wages paid for addition to plant and machinery or other fixed assets shall be capitalized and excluded from the cost of power produced/generated.

(7) Benefits paid to the employees other than covered in above paragraphs shall be worked out separately and shown in cost statements, department-wise or cost center wise.

IV. SERVICE DEPARTMENT

Adequate records shall be maintained showing expenses incurred for each service department e.g. workshop, laboratory, transport and testing house etc. These expenses shall be apportioned to other cost centers including service departments on an equitable basis. Where these service departments serve other departments such as steam department or furnace oil handling department, suitable basis shall be worked out so that the apportionment to other departments or to saleable products, is duly worked out and applied consistently.

V. UTILITIES

(1) Adequate records shall be maintained showing the quantity and cost of various utilities consumed and utilized by different departments and cost centers.

(2) Records shall be maintained to enable the assessment of consumption or utilization by service departments. Allocation of cost shall be made on the basis of actual consumption or on basis of technical estimates in the absence of actual measurement.

(3) Details shall be available to determine the actual consumption by the power house. The cost of power consumed by the company shall be shown separately in cost statements.

(4) Appropriate records shall be maintained of pumping, storage and distribution of water to determine the actual cost of water used by the different cost centers e.g. cooling towers, purifiers and by other service departments. Basis of allocating the cost of water amongst the different cost centers shall also be indicated in the records.

(5) Adequate records of cost of compressed air shall be maintained. The allocation of cost of compressed air to different departments shall be indicated in the cost records.

VI. REPAIR AND MAINTENANCE / WORKSHOP CHARGES

(1) Adequate records of expenditure incurred on workshop facilities provided for repair and maintenance of plant and machinery in cost centers shall be maintained.

(2) Record of repair and maintenance contracts shall be maintained separately. The basis of allocation of repairs and maintenance to different cost centers shall be indicated in the cost records. Cost of work of capital nature and/or of heavy repairs and overhauls, benefits of which are likely to spread over a longer period, shall be capitalized.

(3) If a separate team is working for the maintenance of a particular cost centre, the salaries/wages and cost of consumables, spare parts and tools shall be charged as direct expense of that cost centre.

(4) If maintenance services are utilized by other saleable items like waste, heat energy, the portion utilized for them should be segregated and charged thereto.

VII. DEPRECIATION

(1) Adequate records shall be maintained showing values and other particulars of fixed assets in respect of which depreciation is to be provided. The record shall inter-alia indicate the cost of, accumulated depreciation, rate of depreciation and the amount of depreciation charged for the relevant period.

(2) The basis on which the depreciation is calculated and allocated to various cost centers and product(s) shall be indicated in the records.

VIII. INSURANCE

(1) Adequate records shall be maintained showing the insurance premium paid for the various risks covered for the assets and other interests of the company.

(2) Insurance costs shall be allocated to different cost centers and methods allocating such cost shall be indicated in the cost records.

IX. ROYALTY OR TECHNICAL KNOWHOW/SERVICE FEE

Adequate records including technical agreements shall be maintained party wise in respect of fee paid to the collaborators or technology suppliers on recurring or non-recurring basis.

X. OTHER OVERHEADS

(1) Adequate records showing the expenditure incurred as power generation overheads, other than those specified, shall be maintained and method of allocation to different cost centers shall be stated in the cost records/ statements for the relevant period.

(2) If other saleable products like steam are produced, suitable basis shall be adopted to apportion the cost equitably.

XI. DISTRIBUTION EXPENSES

(1) Power distribution shall be considered a separate line of activity in power sector. Adequate record shall be maintained for the expenditure incurred on distribution lines, gauging installations, repair and maintenance and extension of distribution network.

(2) Record shall be maintained for all those expenses which are incurred on activities that can be reasonably and fairly be attributed to distribution services.

XII. ENERGY LOSSES

Adequate record shall be maintained to evaluate the cost of energy losses as expenses and it would be clearly indicated whether these are normal or abnormal losses, in case allocated to different cost centers, adequate justification for the allocation shall be given. In case of abnormal losses these shall be separately disclosed. Where energy losses exceed the normal limits, the reasons shall also be disclosed in the cost records.

XIII. RESEARCH AND DEVELOPMENT EXPENDITURE

Adequate record shall be maintained and kept for research and development separately and proper basis shall be established for charging to different cost centers and saleable products.

XIV. ADMINISTRATION OVERHEADS

Administration overheads shall be recorded separately and proper basis shall be established for charging to different cost centers and saleable products.

XV. ADJUSTMENT OF COST VARIANCE

(1) Where a company maintains records on the basis other than actual cost, such as standard costing, the record shall indicate the procedure followed by the company to work out the actual cost of power produced under such system. The method followed for adjusting the cost variances in determining the actual cost of the power produced as well as the reasons for variances shall be indicated in the cost records.

(2) The reasons for variances in material, labour, overheads cost and sales should be disclosed separately while preparing the reconciliation of profit arrived.

XVI. COST STATEMENTS

Cost statements shall be prepared as prescribed in this Order, by the power generating companies regularly on periodic basis and on the basis of reviews made on those cost statements, corrective action taken shall be stated along with reasons.

XVII. STATISTICAL STATEMENTS AND OTHER RECORDS

(1) The companies shall develop appropriate internal Key Performance Indicators (KPIs) for use as basis to evaluate actual performance with the standards/benchmarks prescribed by the NEPRA and other Government and Regulatory Authorities.

(2) Adequate record of generation and hours run shall be maintained engine wise and generation shall be recorded so as to make available information for the compilation of the cost records.

XVIII. RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

(1) The cost records shall be reconciled with the audited financial accounts of the corresponding period to ensure accuracy if integrated accounts are not maintained. Variations, if any, shall be clearly indicated and explained.

(2) The reconciliation shall be done in such a manner that the profitability of the different products, as per cost statements, is correctly judged and reconciled with the overall profits of the company from all of its activities.

(3) Adequate cost records shall be maintained in a manner that the cost statements can be compiled.

XIX. COMPARATIVE FIGURES

Wherever possible corresponding figures for the previous year shall be arranged, grouped and provided in cost statements.

SCHEDULE II
GENERAL INFORMATION

1. General Information

- (a) Name of the company
- (b) Registered office address of the company

2. Corporate Information

- (a) Status of the company whether public limited (listed or non-listed), private limited or Single Member Company.
- (b) Company's financial year for which audit is being conducted.
- (c) Date of Board of Director's meeting where Cost Statements were approved.
- (d) Name, qualification and designation of the officer heading the cost accounting section

3. Technical Information

- (a) Location of plant Site
 - (i) Location of plant site
 - (ii) Location of mines, if any
- (b) Capacity of Power Generation
 - (i) Installed capacity.
 - (ii) Licensed capacity.
 - (iii) Utilized capacity
 - (iv) Normal capacity
- (c) Date of commencement of commercial operation
- (d) Type of Project. (IPP/WAPDA subsidiary/other)
- (e) Type of raw/direct material used for producing power

4. Detail of distribution network

- (a) Local arrangements
- (b) Export
- (c) Sale to WAPDA and other distribution companies
- (d) Sale at bulk to other customers (to be specified)

5. Tariff

- (a) Period of application
- (b) Notification No. and date approving the tariff
- (c) Other important features of tariff approved

6. Applicability of Tax laws

- (a) Application of tax laws
- (b) Any exemption available from excise and other levies.

7. Cost Accounting System

- (a) Brief description of the system
- (b) Major accounting policies

SCHEDULE III

Annexure 1

[see para 2(1)]

STATEMENT OF CAPACITY FOR THE YEAR ENDED _____

		Current Year		Previous Year	
	No. of Generators Installed ***				
	Capacity of Each Generator**				
	Nature of Capacity	Mega Watts (MW)	Percentage	Mega Watts (MW)	Percentage
A	Licensed Capacity		100		100
B	Installed Capacity		% of Licensed Capacity (A)		% of Licensed Capacity (A)
C	Normal Capacity		% of Installed Capacity (B)		% of Installed Capacity (B)
D	Standby Capacity (if any)		% of Normal Capacity (C)		% of Normal Capacity (C)
E	Planned Capacity = (C-D)		% of Normal Capacity (C)		% of Normal Capacity (C)
F	Utilized Capacity		% of Normal Capacity (C)		% of Normal Capacity (C)
*G	Over or Under Utilized of Capacity		% of Normal Capacity (C)		% of Normal Capacity (C)

* Reasons for over/under utilization of capacity to be disclosed

** Make or Model of generation facilities along with new or old description

*** Type of generation

Annexure -2

**STATEMENT OF QUANTITY OF POWER PRODUCED AND SOLD FOR THE YEAR
ENDED _____**

		Current Year		Previous Year	
		Qty	Percentage	Qty	Percentage
		Mega Watts (MW)		Mega Watts (MW)	
A	Units Generated (MW) (i) By furnace/diesel oil (ii) By Coal (iii) By Gas (iv) By any other (to be specified)				
B	Less: Losses during generation of power		% of total units generated (A)		% of total units generated (A)
C	Units Delivered = (A-B)		% of total units generated (A)		% of total units generated (A)
D	Line Losses		% of units Delivered (C)		% of units Delivered (C)
E	Consumption in Power House		% of units Delivered (C)		% of units Delivered (C)
F	Units available for sale [C-(D+E)]		% of units Delivered (C)		% of units Delivered (C)
G	Sales Made		% of units generated (A)		% of units generated (A)

Annexure -3

**STATEMENT SHOWING COST OF POWER PRODUCED AND SOLD FOR THE
YEAR ENDED _____**

S.No	Particulars	Current Year		Previous Year	
		Amount (Rs.)	Cost Per Unit (Rs.)	Amount (Rs.)	Cost Per Unit (Rs.)
A	No. of units generated Mega Watts (MW)				
B	<i>Raw Direct Materials</i>				
	(i) Furnace Oil/Diesel Oil Consumed (Annexure-4)				
	(ii) Coal Consumed (Annexure-5)				
	(iii) Gas Consumed (Annexure-6)				
	(iv) Any other material consumed (to be specified)				
C	Transportation charges				
D	Lubrication of Lube oil (Annexure-7)				
E	Salaries, Wages ,other Benefits (Annexure-8)				
F	Manufacturing Overheads (Annexure-9)				
G	Total Cost of Electric Power Generated =B+C+D+E+F				
H	Administrative Overheads (Annexure-10)				
I	Selling & Distribution Overheads (Annexure-11)				
J	Financial Overheads				
K	Total Cost to Make = G+H+I+J				
L	Abnormal Losses				
M	Total Cost to Sell = K+L				

Annexure -4

STATEMENT OF CONSUMPTION OF FURNACE OIL/ DIESEL OIL AND VARIANCE IN CONSUMPTION FOR YEAR ENDED _____

		CURRENT YEAR			PREVOIUS YEAR			VARIANCE		
		Qty (tons)	Price	Value	Qty (tons)	Price	Value	Qty (tons)	Price (Rs.)	Value
A	Opening Furnace/Diesel Oil									
B	Furnace Oil/Diesel Oil Purchased									
C	Total Furnace Oil/Diesel Oil Available (A+B)									
D	Closing Balance									
E	Gross Consumption (C-D)									
F	Shortage/Wastage									
G	Sludge Extracted									
H	Net Consumption (E-F-G)									
I	Electric Power Generated (KW) : (Annexure-2)									
J	Grammage / unit (Gm per kwh) (H/I)									
K	Cost / Unit (Rs. per kwh) (H/I) (Annexure-3)									

Reasons for variances, if any, to be explained separately

Annexure -5

STATEMENT SHOWING CONSUMPTION OF COAL AND VARIANCE IN CONSUMPTION FOR THE YEAR ENDED _____

		CURRENT YEAR			PREVIOUS YEAR			Variance		
		Qty (tons)	Price (Rs.)	Value	Qty (tons)	Price (Rs)	Value	Qty (tons)	Price (Rs.)	Total
A	Opening Stock									
B	Purchased during the year									
C	In case of coal mines owned or taken on lease by the company: Amortization (Nature to be specified) Total cost									
D	Total Available for consumption (A+B+C)									
E	Wastage									
F	Closing Balance									
G	Total Coal combusted (D-E-F)									
H	Electric Power Generated (KWH) : (Annexure-2)									
I	Cost/Unit (G/H) (Annexure-3)									

STATEMENT SHOWING CONSUMPTION OF GAS FOR THE YEAR ENDED

		Current Year	Previous Year
A	Total Gas combusted (MMBTU)		
B	Total Heat Equivalent of Gas Combusted		
C	Price		
D	Value of Gas Combusted (A x C)		
E	Electric Power Generated (KWH) :		
F	Heat Rate (E / B)		
G	Cost/Unit (D / E)		
	(Annexure -3)		

Annexure -7

**STATEMENT SHOWING CONSUMPTION OF LUBE OIL AND VARIANCE IN CONSUMPTION FOR
THE YEAR ENDED _____**

		Current Month			For the Year			Variance		
		Qty (Liters)	Price	Value	Qty (Liters)	Price	Value	Qty (Liters)	Price (Rs.)	Total
A	Opening Stock									
B	Lube Oil Purchased									
C	Total Oil Available (A+B)									
D	Wastage									
E	Closing Balance									
F	Gross Consumption (C-D-E)									
G	Routine Oil Change									
H	Net Consumption (F+G)									
I	Electric Power Generated (KWH) :									
J	Grammage / Unit (H/I)									
K	Cost/Unit (H/I) (Annexure-3)									

**STATEMENT SHOWING SALARIES, WAGES AND OTHER
BENEFITS FOR THE YEAR ENDED _____**

S.No	Particulars	Current Year	Previous Year
	Total Power Generated (Watts)		
1	Salaries and Wages:		
(i)	Officers and Permanent Staff		
(ii)	Labour on Contract and Daily basis		
(iii)	Bonuses		
2	Benefits:		
(i)	Medical Expenses		
(ii)	Canteen Expenses		
(iii)	Welfare, Recreation		
(iv)	Transport and Traveling		
(v)	Educational Cess/ Expenses		
(vi)	Group Insurance/Workmen Compensation		
(vii)	Provident Fund (Employer's Contribution)		
(viii)	Gratuity/Pension/Retiring Benefits		
(ix)	Other Benefits (if any)		
3	Total (1+2)		
4	Less allocated to-		
	(a) Admin Overheads		
	(b) Selling & Distribution Overheads.		
	(c) Any Other (Specify)		
5	Balance Transferred to Generation Process (3-4) (Annexure-3)		

Annexure-9

**STATEMENT OF MANUFACTURING OVERHEADS FOR THE
YEAR ENDED _____**

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	Consumable stores and spare parts		
2	Repair and maintenance		
3	Utilities		
4	Insurance		
5	Lubrication oil		
6	Rent		
7	Rates & Taxes		
8	Office Supplies		
9	Other Overheads (to be specified)		
10	Depreciation		
	Total (Annexure-3)		

STATEMENT OF ADMINISTRATIVE OVERHEADS FOR THE YEAR ENDED _____

	Current Year	Previous Year
1. Salaries Wages & Other Benefits (Annexure-8)		
2. Directors Remuneration		
3. Directors Traveling		
4. Staff Traveling		
5. Vehicle Running Expenses		
6. Communication Expenses		
7. Repair & Maintenance		
i) Office Equipments		
ii) Furniture & Fixtures		
8. Building others (to be specified)		
9. Advertisement		
10. Utilities		
11. Rent, Rates & Taxes		
12. Printing & Stationary		
13. Legal & Professional Expenses		
14. Entertainment		
15. Insurance Costs		
16. Charity & Donation		
17. Others to be specified		
18. Depreciation		
Total- (Annexure-3)		

Annexure-11

STATEMENT OF SELLING, DISTRIBUTION AND TRANSMISSION EXPENSES FOR THE YEAR ENDED

	Current Year (Rs.)	Previous Year (Rs.)
Salaries, Wages & Other Benefits (Annexure-8)		
Stores & Spares		
Loose Tools		
Depreciation		
Insurance		
Line Losses (normal)		
Other Overheads (to be specified)		
Total - (Annexure-3)		

**STATEMENT OF FIXED ASSETS AND ALLOCATION OF DEPRECIATION FOR
THE YEAR ENDED _____**

	Cost			Depreciation				Written Down Value	Total Depreciation
	Cost Opening	Additions / Deletions	Cost Closing	Rate %	Acc. Dep Opening	Charge for the Year	Acc. Dep Closing		
Sr. #									
Generation									
Generation System (Engine Room)									
Building									
Plant & Machinery									
Electrical Installations									
Furniture & Fixtures									
Transferred from other Departments									
TOTAL (Annexure-9)									
<i>Electrical Department</i>									
Building									
Plant & Machinery									
Electrical Installations									
Furniture & Fixtures									
TOTAL (Annexure-9)									
<i>Workshop</i>									
Building									
Tools & Equipment									
Furniture & Fixtures									
TOTAL (Annexure-9)									

Stores & Allied Facilities									
Building									
Storage Tanks									
Furniture & Fixtures									
TOTAL (Annexure 9)									
<i>Distribution System</i>									
Meters									
Distribution Lines									
Grids & Transformers									
TOTAL (Annexure -11)									
<i>Administrative</i>									
Building									
Office Equipment									
Vehicles									
Furniture & Fixtures									
Electrical Appliances									
<i>TOTAL (Annexure-10)</i>									