ANNEXURE XXIII

Reconciliation Statement for GFA

BEST submits the reconciliation of Gross Fixed assets as per books of accounts and Gross fixed assets considered by the Hon'ble Commission in various tariff Orders as under:

GFA Reconciliation (D)

Year	Opening GFA as per Hon'ble Commission's Order	Opening GFA as per Books of Account	Difference
	Rs. Crore	Rs. Crore	Rs. Crore
2006-07	1084.79	1084.78	0.01
2007-08	1157.23	1155.66	1.57
2008-09	1307.84	1295.20	12.64
2009-10	1431.69	1412.02	19.67
2010-11	1575.31	1545.09	30.22
2011-12	1749.5	1738.51	10.99
2012-13	1838.84*	1851.38	-12.54
2013-14	1953.53*	1961.51	-7.98
2014-15 (estimated)	2039.60*	2037.23	2.36

IDC Reconciliation (A)

Year	IDC Amount approved by Commission	Books of Accounts		Net IDC to be considered in Books of account
	Rs. Crore	Rs. Crore	Year	Rs. Crore
2006-07	1.55	1.55	2008-09	0.00
2007-08	11.05	11.05	2010-11	0.00
2008-09	9.43	9.43	2010-11	0.00
2009-10	10.48	10.48	2011-12	2.24
		-2.24	2012-13	
2010-11	1.74	13.8	2011-12	0.01
		-10.58	2013-14	
		-1.49	2012-13	
2011-12	0.73	0.73	2013-14	0.00
2012-13	0.83*	0.83	2013-14	0.00
Total	**35.81**	**33.56**		**2.25**

* As per present MYT petition

Reconciliation of retirement and adjustment of assets (B)

Year	Retirement of assets approved by Commission	Books of Accounts	Difference
	Rs. Crore	Rs. Crore	Rs. Crore
2006-07	-2.98	-2.98	0.00
2007-08	-3.99	-3.99	0.00
2008-09	-6.23	-5.75	-0.48
2009-10	-2.91	-2.96	0.05
2010-11	-6.82	-6.33	-0.49
2011-12	-17.48	-17.63	0.15
Total	**-40.41**	**-39.65**	**-0.76**

Reconciliation of capitalisation (C)

Year	Capitalisation approved by Commission	Books of Accounts	Difference
	Rs. Crore	Rs. Crore	Rs. Crore
2006-07	73.87	73.87	0.00
2007-08	143.55	143.55	0.00
2008-09	120.65	121.02	-0.37
2009-10	136.05	136.03	0.02
2010-11	179.27	179.27	0.00
2011-12	106.09	106.22	-0.13
Total	**759.48**	**759.96**	**-0.48**

Summary of reconciliation

Particulars		Rs. Crore
Total Difference in GFA	D	**1.04**
Total Difference in GFA	A+B+C	**1.01**