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KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Corporate Identity Number (CIN) : U40109KA1999SGC025521

Regd. Office of the Company : Corporate Office, Kaveri Bhavan, K.G.Road, Bengaluru-560009.

KPTCL/SA8/B7/85083/18-19
Encl: - Annexures - 1 to 5.

Date 23 AUG 2018

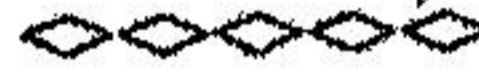
"Immediate"

The Chief Engineer (Ele),
Transmission Zone,
KPTCL,
Bengaluru / Mysuru / Hassan/ Tumakuru/ Bagalkote/ Kalaburagi.

Sirs,

Sub:- Information to be provided to Statutory Auditors –regarding classification of leasehold / freehold lands and non-accounting of lands acquired at concessional rates in financial statements.

Ref:- Circular No. FA (A&R)/KCO-21/6936/17-18 dated 20/01/2018.



The Statutory Auditors in their Audit Report on KPTCL's Annual Accounts for the year 2017-18 have raised the following observations.

Sl. No.	Observations of Statutory Auditors.
9	<i>i) Note No.2.1 pending reconciliation of classification of leasehold/ free hold land in the financial statements, the consequential effect on misstatement of the presentation and measurement of free hold, lease hold land and amortization could not be ascertained.</i>
10	<i>i) Note No.2.2 (h) and Note 37.18 the non-accounting of land acquired from Government and other parties either at concessional rate or free of cost at the fair value in accordance with IND AS 20 'Accounting for Government Grants and disclosure of Government assistance and Appendix C of IND AS 18 'Revenue' issued under the Companies (Indian Accounting Standards) Rules 2015 and the consequential effect of misstatement in the financial statement with regard to PPE amortization Grants, Consumer Contribution and Other Income is not ascertainable.</i>

The details furnished by the Accounting units in response to the Circular cited under reference, are either incomplete or not tallying. Replies to the said Audit observations are to be published in Annual Report of KPTCL for 2017-18 as "Management Replies" and the same need to be placed before the Annual General

Meeting of the Corporation and also to be placed before Karnataka Legislative Assembly and Karnataka Legislative Council.

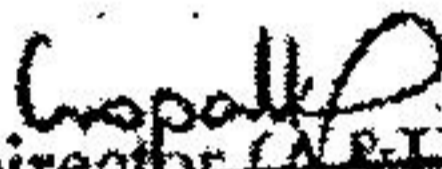
Therefore, details are to be furnished in the annexed format immediately. This letter along with the annexures, are available in KPTCL website.

In this regard, you are requested to direct the concerned Accounts Officer of the division and the Assistant Executive Engineer (Civil) of the division / circle to personally verify and reconcile the details as per the annexed format, and direct them to personally submit the details to the O/o. Financial Adviser (A&R) on or before 31/08/2018, failing which the matter will be viewed seriously.

Yours faithfully,
Sd/-

Copy to:-

1. The Financial Adviser (A&R), KPTCL, Kaveri Bhavan, Bengaluru.
2. All Controller of Accounts, Transmission Zones, KPTCL.
3. All Superintending Engineers (Ele), Trans (W/M/ W&M) Circles, KPTCL.
4. The Superintending Engineer (Civil), KPTCL, Kaveri Bhavan, Bengaluru.
5. The Superintending Engineer (Ele), (IT & MIS), KPTCL, Kaveri Bhavan, Bengaluru- with the directions to publish the letter along with enclosures in KPTCL website.
6. All Executive Engineers (Ele), MW/TL & SS Divisions, KPTCL.
7. All Executive Engineers (Civil), Transmission Zones, KPTCL.
8. All Accounts Officers, MW/TL & SS Divisions, KPTCL.
9. All Assistant Executive Engineers (Civil), MWD/W/M/W&M Circles, KPTCL.


Director (A&R),
KPTCL, Bengaluru.

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Details of Land held by KPTCL (A/c code 10.101) as on 31-03-2018

Annexure 1

Name of the Accounting Unit:

LOCATION CODE

Sl. No.	Location of Land	Area Of Land (measurement-G)	Name of the Station / Nature of Building to which land belongs to	Voltage Clause If the Land belongs to the station	Volume & Page No. of Assets Register	Date of Commission	Original Value of the Land as per Assets Register as on 31-03-2018 (the amount should agree with the MIF TB)	Amount in Rs.	Remarks
1	2	3	4	5	6	7	8	9	

Note: Necessary documents like sale deed / Govt allotment letter to be enclosed for the amount shown in column 8

Assistant Executive Engineer (Civil)
MW Division/ W&M circle,

Accounts Officer
MW Division/ TL & SS Division.

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Details of Land held under lease by KPTCL (A/c code 10.1022) as at 31-03-2018

Amt

Location Code:

Name of the Accounting Unit:

Sl. No.	Location of Land	Area Of Land (measurement - A & B)	Name of the Station / Nature of Building to which land belongs to	Voltage Class of the Land belongs to the station	Volume & Page No. of Assets Register	Date of Lease	Value of Lease at the date of entering lease agreement	Value of the Land held under lease as per Assets Register as on 31-03-2018 (the amount should agree with the MF TB)	Lease Period	A / N / Less be
1	7	3	4	5	6	7	8	9	10	

Assistant Executive Engineer (Civil)
NTH Division/ W&M Circle.

Accounts
NTH Division/ T2

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Details of Land allotted by GOK at Concessional Rate

Annexure -3

Location Code:

Name of the Accounting Unit:

Sl. No.	Location of Land	Area of land (Measurement A-G)	Date of Allotment	Accounted during FY	Amount Accounted under 10.101	Rate of concession given by GOK (in Percentage) (if no concession given please mention as "No Concession given")	GOK Order / Letter No & Date. (Copy of Allotment letter shall be scanned and emailed/attached with the statement)

Assistant Executive Engineer (Civil)
MW Division/ W&M circle.

Accounts Officer
MW Division/ TL & SS Division.

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED
Details of land given to kptcl as Gift

Annexure-4

Name of the Accounting Unit:			Location Code:		
SL No.	Location of Land	Area of land (Measurement A-G)	Date of handing over to KPTCL	Whether gift deed executed (Yes/No)	Gift deed executed on

Note: Please enclose Gift Deed copy

Assistant Executive Engineer (Civil)
 MW Division/ W&M circle.

Accounts Officer
 MW Division/ TL & SS Division.

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Details of stations constructed under Self Execution

Annexure-5

Name of the Accounting Unit:		Location Code:		
SL No.	Name of the Station	Area of land (Measurement A-G)	Capacity	Whether land registered in the name of KPTCL. Yes/No

Assistant Executive Engineer (Civil)
MW Division/ W&M circle,

Accounts Officer
MW Division/ TL & \$\$ Division.