

BY SPEED POST/WEBSITE OF MINISTRY OF COAL

F.No. 11022/02/2014-CA-I

Government of India

Ministry of Coal

Shastri Bhavan, New Delhi

Dated: the 28th November, 2014

To,

The Prior Allottees of 42 coal blocks as per Schedule II of 'The Coal Mines (Special Provisions) Ordinance, 2014.

Subject: The Coal Mines (Special Provisions) Ordinance, 2014-
Valuation of compensation for payment to prior allottee-Reg.

Sir,

In order to carry out the valuation/computation of compensation payable to the prior allottees in terms of relevant provisions of the Coal Mines (Special Provisions) Ordinance, 2014, certain information as detailed in enclosed Annex-A is required to be provided by the prior allottees.

2. You are therefore, directed to provide the said information/documents as per enclosed proforma in two sets. One set of the information/documents may be sent to the Principal Adviser (Cost), O/o Chief Adviser (Cost), 2nd Floor, C-Wing, Lok Nayak Bhawan, New Delhi- 110003. Another set of information/documents may be sent addressed to Shri Manish Uniyal, Section Officer, CA-I Section, Ministry of Coal, Shastri Bhawan, New Delhi-110001.

3. The required information/documents may be furnished by **04.12.2014.**

By Order,

Vivek Bharadwaj
(Vivek Bharadwaj)

Joint Secretary to the Govt. of India/Nominated Authority

Tele: 23383356

Annexure-A

Information in respect of tangible assets [excluding land, movable assets and non-transferable liabilities related to coal mining operations under the relevant law]

1. BASIC INFORMATION IN RESPECT OF COAL BLOCK :-

- (i) Name of the Coal Block
- (ii) Name of Company allotted Coal Block
- (iii) Name of Company operating Coal Block (if different)
- (iv) Type of Mine (Open-cast / Underground)
- (v) Mine Area
- (vi) Minable Reserves
- (vii) Date of Mining lease obtained
- (viii) Date on which production started
- (ix) Production during the year 2013-14

2. ASSETS :-

- (i) Item-wise details of Assets (separately for each asset) included in the "Mine Infrastructure" such as machinery, equipment, tangible asset used for coal mining operations, being civil works, workshops, immovable coal mining equipment, foundations, embankments, pavements, electrical systems, communication systems, relief centres, site administrative offices, fixed installations, coal handling arrangements, crushing and conveying systems, railway sidings, pits, shafts, inclines, underground transport systems, hauling systems, (except movable equipment unless the same is embedded in land for permanent beneficial enjoyment thereof) :-

Description* (Nature of Assets)	Qty.	Date of Purchase/ Installation and/or Capitalization	Gross Block			Depreciation			Net Block	
			Opening Balance as on 01.04.13	Additions (+)/ Deletions(-)	Closing Balance as on 31.03.2014	Rate of Depreciation	Accumulated till 31.03.2013	During the year 2013-14	Opening Balance as on 01.04.2013	Closing Balance as on 31.03.2014
1	2	3	4	5	6	7	8	9	10	11

- (ii) Brief details of the nature/category of asset.
- (iii) Broad technical specifications (e.g. in case of civil structures – type of structure, area covered, etc.; or in case of Plant & Machinery – type of machine, capacity of the machine, etc.; Make/brand of the asset, Railway Sidings- No. of Kilometres, Approach Roads- Concrete / Tarcoal/ Kuchcha, Length & Width).
- (iv) Cost details of assets capitalized alongwith details of additions/deletions since capitalisation till 31.3.2013.
- (v) Estimated useful life at the time of "Put to Use".

- (vi) Technically estimated balance useful life as on 31.03.2014.
- (vii) Whether Owned/Leased/Hire purchase.
- (viii) Fixed or Floating charge on the asset, if any.
- (ix) Details of any subsidy/grant/funds received and the treatment thereof in the financial statements alongwith the clear and absolute reflexion of the amount in the respective schedule of the balance sheet.
- (x) Apart from coal block, if company has other businesses, then Assets included in mine infrastructure may be got certified from statutory auditor to the effect that these are relevant for coal mine operation and cannot be used for any other business/operation of company.
- (xi) In case of any common use assets included in mine infrastructure, the justification for their inclusion may be provided (*Common use assets means assets which are being used for coal block as well as ather business activities of the Company*), alongwith basis of allocation/apportionment of cost of assets.
- (xii) Details of any Impairment (including obsolescence) of asset concerned.
- (xiii) Details of any Revaluation of the asset, if any and the treatment thereof in the financial statements
- (xiv) Details of Insurance stores & spare parts related to immovable infrastructure, if any.

3. LIABILITIES :-

- (i) Complete details (item-wise) of all such liabilities as prevailing on 31.03.2014 as per the Company's audited financial statements which are required to be transferred to the successful bidder or allottee in accordance with the provisions of THE COAL MINES (SPECIAL PROVISIONS) ORDINANCE, 2014 may be provided alongwith the copies of supporting documents.

4. LIST OF DOCUMENTS REQUIRED :

- (i) Copy of Statutory Audited Financial Statement for 2013-14.
- (ii) Annual Report for last three financial years.
- (iii) Copy of detailed Schedules of the Fixed Asset and Depreciation for the year 2013-14 showing clearly and unambiguously the value of the each individual asset pertaining to the mine infrastructure as defined under Section 3(1)(j) of The Coal Mines (Special Provisions) Ordinance, 2014.
- (iv) If details of assets pertaining to mine infrastructure are not identifiable separately from the schedule of assets/depreciation, then give separate details (item-wise) thereof alongwith copies of supporting documents.
- (v) Copy of fixed assets register upto 2013-14.