

Computation of Working Capital as per norms

Rs. in lakhs

Sl. No.	Working Capital items as per norms	As reported in the Audited Annual Accounts as on 31.3.2022 (reconciled)	Norms as per clause 2.5. of the Working Guidelines	Considered in the Form 2
(i).	Allowable Inventory			
(a)	Capital spares	-	One year average consumption	-
(b)	Other Inventory excluding fuel and customized spares	135.60	One Year average requirements	135.60
	Sub-total (i) = (a)+(b)			135.60
(ii).	Allowable Sundry Debtors			
(a)	Estate income	10762.42	2 months	1793.74
(b)	Terminal charges payable by Indian Railways	516.91	2 months	86.15
	Sub-total (ii) = (a)+(b)			1879.89
(iii).	Allowable Cash balance			
	Cash Expenses	21959.72	One months Cash Expenses	1829.98
	Sub-total (iii)			1829.98
(iv).	Total Working Capital as per norms (i+ii+iii)			3,845.47