

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 31.3.2018 (Y3)	Norms as per clause 2.5. of the Working Guidelines	Considered in the Form 2
(i).	Allowable Inventory			
(a)	Capital spares	0	One year's average consumption	0
(b)	Other Inventory excluding fuel and customized spares	385.98	Six months' average requirements	192.99
	Sub-total (i) = (a)+(b)			192.99
(ii).	Allowable Sundry Debtors			
(a)	Estate income	8,456.20	2 months	1,409.37
(b)	Terminal charges payable by Indian Railways	1,222.02	2 months	203.67
	Sub-total (ii) = (a)+(b)			1,613.04
(iii).	Allowable Cash balance			
	Cash Expenses	50,130.78	One month's Cash Expenses	4,177.56
	Sub-total (iii)			4,177.56
(iv).	Total Working Capital as per norms (i+ii+iii)			5,983.59