

## Observation on technical paper issue # EE 22

Issue # 22 received total 29 contributions.

The paper submitted by **Mr. A. Manikyala Rao** is interesting, he has suggested to incorporate “fractional energy cost” based on production cost as well as “fractional energy cost” based on profit and also suggested classification of Industries based on their nature of work. His paper is placed at **first** position.

**Mr. Y. S. Sachidananda** has also submitted an interesting paper supported with lot of financial data for different sectors. His paper also is placed at **first** position.

**Mr. K. M. Krishnan** has also given a detailed explanation good classification to identify the energy consumption in the financial statement. The paper is placed at **second** position.

**Mr. K. Vijayakumar** has explained through a case study and given a good conclusion, and suggested that the annual report should be signed by energy auditor and also suggested to provide a new expenditure head on fuel and electricity and suggested the companies to have an energy policy and energy committee. His paper is placed at **third** position.

**Mr. R. V. Nesari** has explained the point through various practical examples to identify savings through energy conservation and has also suggested to give details about investment made by a unit in energy conservation and profit generated by energy savings. His paper is placed at **fourth** position.

The paper submitted by jointly **Mr. M. Gurumoorthy and Mr. M. T. Sambandam** have also emphasized to measures in terms of gain/ loss in financial profit statements and has also suggested to identify the variation in profit due to energy savings measures, their paper is placed at **fifth** position.

**Congratulations to the winners! Keep up the good work.**