



पावर ट्रान्समिशन कारपोरेशन ऑफ उत्तराखण्ड लि०

(उत्तराखण्ड सरकार का उपक्रम)

निदेशक (परियोजना) कार्यालय

विद्युत भवन, नजदीक-आई०एस०बी०टी० क्रासिंग, सहारनपुर रोड़, माजरा, देहरादून-248002
दूरभाष नं० 0135-2645753 फ़ैक्स नं० 0135-2645753 ई-मेल director_project@ptcul.org

No. 2836/Dir. (Projects)/PTCUL/ARR

Date: 28/12/2020

To,

The Secretary
Uttarakhand Electricity Regulatory Commission
"Vidyut Niyamak Bhawan",
Near I.S.B.T., P.O. Majra
Dehradun (Uttarakhand)

Subject:- Regarding Filing of Tariff Petition before Hon'ble UERC for approval of Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22 of SLDC.

Sir,

In reference to above mentioned subject, kindly find enclosed herewith the Petition for approval of Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22 of SLDC. In accordance with the UERC (Conduct of Business) Regulations, 2014, Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2015 and Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2018 along with Petition fee to the Hon'ble Commission through RTGS amounting to Rs. 5,00,000/- (Rs. Five Lacs Only) as per details provided in Form-I in accordance with Uttarakhand Electricity Regulatory Commission (Fees and Fines) (Second Amendment) Regulations, 2018.

It is humbly requested to the Hon'ble Commission to may kindly consider and accord approval of Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22 of SLDC. The delay in filing the aforesaid Petition was condoned before the Hon'ble Commission vide Letter No. 2487/Dir.(Projects)/PTCUL/ARR dated 28/11/2020 and Hon'ble UERC allowed time extension till 31.12.2020 vide Letter No. UERC/7/CL/431/2020-21/966 dated 03/12/2020.

Submitted for kind consideration of Hon'ble Commission.

Thanking You,

Yours faithfully,

(Anil Kumar)
Director (Projects)

Encls:-

1. Petition fee amounting to Rs. 5,00,000/- (Rs. Five Lacs Only) through RTGS as per details shown in Form-I.
2. Tariff Petition (1No. original+ 6 Nos. copies).
3. Soft copy of Model & Petition (CD).

Cc:- Managing Director, PTCUL, Dehradun for kind information.

**BEFORE
THE
UTTARAKHAND ELECTRICITY REGULATORY COMMISSION**

**PETITION
FOR
APPROVAL OF
ANNUAL PERFORMANCE REVIEW OF FY 2020-21
AND
DETERMINATION OF TARIFF FOR FY 2021-22**

**FILED BY
STATE LOAD DESPATCH CENTRE, PTCUL, DEHRADUN**

December, 2020

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BEFORE THE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION, DEHRADUN

File No.

Case No.

(To be filled by the Office of the Commission)

In the matter of: Filing of Tariff petition for Approval of Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for SLDC.

And

In the matter of: Power Transmission Corporation of Uttarakhand Limited,
"Vidyut Bhawan", Near I.S.B.T. Crossing, Saharanpur Road, Majra, Dehradun-248002.

.....Petitioner(s)

1. Specific Legal Provision under which Petition is being filed :

This petition is being filed by Petitioner under Section 32(3) of the Electricity Act, 2003, Regulation 43(4) of the UERC (Conduct of Business) Regulations, 2014, and Regulation 11, Regulation 12 and Regulation 16 of the Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi-year Tariff), 2018. The Petition for APR for FY 2020-21 is being filed in compliance of the provisions of law and in accordance with the procedure specified in the UERC (Conduct of Business Regulations), 2014 and Regulation 12 of Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi-Year Tariff), 2018. The Petition for determination of tariff for FY 2021-22 is being filed in accordance with Regulation 16 of Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi-Year Tariff), 2018.

2. Limitation :

As per Regulation 11, Regulation 12 and Regulation 16 of the Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi-year Tariff), 2018, the Petition for APR for FY 2020-21 and Petition for determination of tariff for FY 2021-22 should be filed before the Hon'ble Commission on or before 30th November, 2020. The Petitioner vide letter number 2487/Dir. (Projects)/PTCUL/ARR dated 28/11/2020 sought for time extension of 30 days for filing of the petition, the Hon'ble UERC allowed time extension upto 31.12.2020 vide Letter No. UERC/7/CL/431/2020-21/966 dated 03/12/2020.

The process of ring fencing of SLDC is underway and several concrete steps have been taken by PTCUL in this direction. The structure of SLDC of 51 employees for SLDC was approved by 65th BoD. A separate portion on the third floor of PTCUL, Corporate Headquarter has been earmarked for SLDC to fulfill the requirements of staff and smooth functioning of SLDC. In order to address the emerging functional requirement of SLDC dedicated staff have been provided from amongst the existing staff of PTCUL. Since, the accounts of SLDC and SCADA are audited with accounts of PTCUL ipso-facto being part of PTCUL accounts, SLDC is unable to file a separate true up Petition for FY 2019-20. The Petitioner is filing the APR for FY 2020-21 and Tariff Petition for FY 2021-22 based on monthly trial balance for SLDC and SCADA.

3. Facts of the case:

This petition is being filed as per approval granted by the Board of Directors of the Petitioner Company in the meeting held on December 11, 2020. The process of ring fencing of SLDC is underway and several concrete steps have been taken by PTCUL in this direction. The structure of SLDC of 51 employees for SLDC was approved by 65th BoD. A separate portion on the third floor of PTCUL, Corporate Headquarter has been earmarked for SLDC

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

to fulfill the requirements of staff and smooth functioning of SLDC. In order to address the emerging functional requirement of SLDC dedicated staff have been provided from amongst the existing staff of PTCUL. Since, the accounts of SLDC and SCADA are audited with accounts of PTCUL ipso-facto being part of PTCUL accounts, SLDC is unable to file a separate true up Petition for FY 2019-20. The Petitioner is filing the APR for FY 2020-21 and Tariff Petition for FY 2021-22 based on monthly trial balance for SLDC and SCADA.

4. Cause of action:

The Petitioner has estimated the Annual Performance Review for FY 2020-21 and determine Revised Aggregate Revenue Requirement for FY 2021-22 for the SLDC business based on actual figures for FY 2019-20 and six months of FY 2020-21 for the kind approval of the Hon'ble Commission.

5. Detail of remedies exhausted:

As the Hon'ble Commission is the Appropriate Authority to consider the matter, no remedies have been sought from any other Forum/Court/Authority etc.

6. Matter not previously filed for pending with any other court

The petitioner further declares that it has not previously filed any petition or writ petition or suit regarding the matter in respect of which this petition has been made, before the Commission, or any court or any other authority, nor any such writ petition or suit is pending before any of them.


7. Relief Sought

The Petitioner respectfully prays to the Hon'ble Commission to:

- (1) Admit the Petitions of APR for FY 2020-21 and determination of tariff for FY 2021-22.
- (2) Condone the delay in filling of petition for FY 2021-22.
- (3) Grant an expeditious hearing of the Petition.
- (4) Approve APR for FY 2020-21 and determination of tariff for FY 2021-22.
- (5) Grant exemption to Petitioner from filing of true-up for FY 2019-20 separately for SLDC and allow the same to be filed as part of true-up for FY 2019-20 for PTCUL.
- (6) Permit recovery of expenses understated/ not considered in this Petition subsequent to the submission of this Petition.
- (7) Condone any inadvertent omissions / errors / short comings and permit the applicant to add /change /modify / alter this Petition and make further submissions as may be required at later stages
- (8) Pass such orders as Hon'ble Commission may deem fit and proper and necessary in the facts and circumstances of the case, to grant relief to the Petitioner.

8. Interim Order, if any, prayed for:

No prayer for Interim Order has been made.


(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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10. Particulars of fee remitted:

Application/Tariff Petition fee amounting to Rs. 5,00,000/- (Rupees Five Lacs Only) is being submitted through RTGS. The Form I with details is annexed with this Petition.

11. List of enclosures:

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For and on behalf of
Power Transmission Corporation of Uttarakhand Ltd.


(Anil Kumar)
Director (Projects)

I, Anil Kumar, S/o Shri Raj Pati aged about 56 years, working as Director (Projects), Power Transmission Corporation of Uttarakhand Ltd., "Vidyut Bhawan", 132KV Substation Majra, Saharanpur Road, Near I.S.B.T. Crossing, Dehradun, do verify that the contents of the Para 1 to 8 are true to my personal knowledge and are derived from official records, which are true from record, and para 1 to 8 are believed to be true on legal advice and that I have not suppressed any material fact.


(Anil Kumar)
Director (Projects)

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



सत्यमेव जयते

INDIA NON JUDICIAL Government of Uttarakhand

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Certificate No.	: IN-UK52933155314917R
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Account Reference	: NONACC (SV)/ uk1204904/ DEHRADUN/ UK-DH
Unique Doc. Reference	: SUBIN-UKUK120490408406840148160R
Purchased by	: SLDC
Description of Document	: Article Miscellaneous
Property Description	: NA
Consideration Price (Rs.)	: 0 (Zero)
First Party	: SLDC
Second Party	: NA
Stamp Duty Paid By	: SLDC
Stamp Duty Amount(Rs.)	: 10 (Ten only)



ROHIT KUMAR
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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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BEFORE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION, DEHRADUN

FILE NO.

CASE NO.

IN THE MATTER OF:

Regarding Filing of Tariff Petition before Hon'ble UERC for approval of Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22 of SLDC.

IN THE MATTER OF:

Power Transmission Corporation of Uttarakhand Ltd.
"VidyutBhawan", Near I.S.B.T. Crossing, Saharanpur Road,
Majra, Dehradun, 248002.

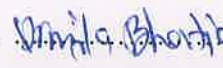
..... Petitioner

Affidavit

I, Anil Kumar, S/o Shri Raj Pati, aged about 56, working as Director (Projects), Power Transmission Corporation of Uttarakhand Limited, the deponent named above do hereby solemnly affirm and state on oath as under: -

1. That the deponent is the Director (Projects) of Power Transmission Corporation of Uttarakhand, who is authorized as per the resolution of the company (In case the Petitioner is a Company) dated 24.12.2020 and is acquainted with the facts deposed to below.
2. I, the deponent named above do hereby verify that the contents of the paragraph Nos. 1 of the affidavit and the statements made and data presented in the accompanying petition are true to my personal knowledge and are based on present information/ records of the Company and are based on estimation arising from present data/ records of the company which I believe to be true and verify that no part of this affidavit is false and nothing material has been concealed.


(Anil Kumar)
(Deponent)
Director (Projects),
PTCUL, Dehradun.

I,  Advocate, do hereby declare that the person making this affidavit is known to me through the perusal of records and I am satisfied that he is the same person alleging to be deponent himself.




(.....)
Advocate

Solemnly affirmed before me on this 28 day of 12 2020 by the deponent who has been identified by the aforesaid Advocate.

I have satisfied myself by examining the deponent that he understood the contents of the affidavit which has been read over and explained to him. He has also been explained about section 193 of Indian Penal Code that whoever intentionally gives false evidence in any of the proceedings of the Commission or fabricates evidence for purpose of being used in any of the proceedings shall be liable for punishment as per law.


(Notary Public)



This affidavit is sworn before me by

Shri. Devil Kumar
who is identified by KM. Urmila Bhatia
at Dehradun on 28/12/20

KM. URMILA BHATIA
Advocate & NOTARY, Dehradun



पावर ट्रांसमिशन कारपोरेशन ऑफ उत्तराखण्ड लि०

(उत्तराखण्ड सरकार का उपक्रम)

महाप्रबन्धक (विधि एव कम्पनी सचिव) कार्यालय

विद्युत भवन, नजदीक-आई०एस०बी०टी० क्रॉसिंग, सहारनपुर रोड, माजरा, देहरादून-248002

दूरभाष नं० 0135-2642796 email:- gmics@ptcul.org

No: 396 /GM (L&CS)/PTCUL/

Dated 24-12-2020

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE 74th MEETING OF THE BOARD OF DIRECTORS OF POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED HELD ON 11th DECEMBER, 2020 AT 11:00 AM AT PTCUL, VIDYUT BHAWAN, FIRST FLOOR BOARD ROOM NEAR I.S.B.T CROSSING MAJRA, DEHRADUN THROUGH VIDEO CONFERENCING,,

To consider and approve the Petition for the Approval of Revised Aggregate Revenue Requirement for FY 2021-22 and Annual Performance Review for FY 2020-21 of SLDC.

"RESOLVED THAT the Board be and hereby approves the Petition on the Revised Aggregate Revenue Requirement for FY 2021-22 and Annual Performance Review for FY 2020-21 of SLDC and authorized Managing Director, PTCUL/ Director (Projects), PTCUL to sign the Application / Petition of Revised Aggregate Revenue Requirement for FY 2021-22 and Annual Performance Review for FY 2020-21 of SLDC for submission before the Hon'ble UERC".

"RESOLVED FURTHER THAT the Managing Director/Director (Projects) be and is hereby authorized to do all such acts, deeds and things as he may deem fit, proper and expedient to give effect to the above resolution and that GM (Legal & CS) is authorized to issue a Certified true copy of this resolution for the purpose of filing before Hon'ble UERC pending finalization and signing of Minutes of this meeting."

Certified to be true

For Power Transmission Corporation of Uttarakhand Limited


(Praveen Tandon)

GM (Legal & CS)

Date: 24.12.2020

Place: Dehradun

Form-I

Particulars		
1	Name of Petitioner /Applicant	Power Transmission Corporation of Uttarakhand Ltd.
2	Address of the Petitioner/Applicant	" Vidyut Bhawan", Near ISBT Crossing, Saharanpur Road, Majra, Dehradun-248001
3	Subject Matter	Filing of Tariff Petition before Hon'ble UERC for approval of Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22 of SLDC.
4	Details of fee remitted	
	(a) UTR No. / Transaction No.	M 949285
	(b) Date of remittance	28-12-2020
	(c) Amount remitted	5,00,000/-
 Assistant Account Officer Power Transmission Corporation of UA Ltd. Signature of authorized signatory with date		



Director (Project)
POWER TRANSMISSION CORPORATION
OF UTTARAKHAND LTD., DEHRADUN

Tariff Petition

BEFORE THE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION

**PETITION
FOR
APPROVAL OF
ANNUAL PERFORMANCE REVIEW OF FY 2020-21
AND
REVISED AGGREGATE REVENUE REQUIREMENT FOR FY 2021-22**

**FILED BY
STATE LOAD DESPATCH CENTRE, PTCUL, DEHRADUN**

December, 2020

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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

1. Introduction

In accordance with the provisions of the Uttar Pradesh Reorganization Act, 2000 (Act 29 of 2000), enacted by the Parliament of India on August 25, 2000, the State of Uttarakhand came into existence on November 9, 2000. Section 63(4) of the above Reorganization Act allowed the Government of Uttaranchal (hereinafter referred to as "GoU" or "State Government") to constitute a State Power Corporation at any time after the creation of the State. The State Government, accordingly, established the Uttaranchal Power Corporation Limited (UPCL) under the Companies Act, 1956, on February 12, 2001 and entrusted it with the business of transmission including Load Dispatch and distribution in the State. Subsequently, from April 1, 2001, all works pertaining to the transmission & SLDC, distribution and retail supply of electricity in the area of Uttaranchal were transferred from Uttar Pradesh Power Corporation Limited (UPPCL) to UPCL, in accordance with the Memorandum of Understanding dated March 13, 2001, signed between the Governments of Uttarakhand and Uttar Pradesh.

Meanwhile, the Electricity Act 2003, enacted by the Parliament of India on June 10, 2003, mandated separate licensees for transmission and distribution activities. In exercise of powers conferred under sub-section 4 of Section 131 of the Electricity Act 2003, the Government of Uttarakhand through transfer scheme dated May 31, 2004 first vested all the interests, rights and liabilities related to Power Transmission and Load Dispatch of "Uttaranchal Power Corporation Limited" into itself and thereafter, re-vested them into a new company, i.e. "Power Transmission Corporation of Uttaranchal Limited", now "Power Transmission Corporation of Uttarakhand Limited" ('PTCUL') after change of name of the State. Further, the State Government, vide another notification dated May 31, 2004 declared Power Transmission Corporation of Uttarakhand as the State Transmission Utility (STU) responsible for undertaking, among others, the functions of SLDC. Presently SLDC and SCADA work as separate divisions within the PTCUL.

In the Tariff Order for FY 2013-14 for PTCUL dated May 6, 2013, the Hon'ble Commission, while acknowledging the efforts made by PTCUL towards creating infrastructure for SLDC and segregation of accounts, made some observations on the issue of separation of SLDC. The importance of ring fencing which was also highlighted in the Tariff Order for the FY 2009-10 based on the recommendations of the "Girish Pradhan" Committee in this regard. The Hon'ble Commission emphasized that the policy makers at the highest level have reached the conclusion that creation of separate SLDC is in the spirit of the Act and is essential for promoting open access and trading in power which in turn is necessary for promoting competition and, thereby, efficiency in the sector. The Hon'ble Commission, accordingly, advised PTCUL to go through the report and recommendations of "Girish Pradhan Committee" dated August 11, 2008 and "Open Access – Theory & Practices" prepared by Forum of Regulators and directed the Petitioner to complete the process of ring fencing of SLDC and file a separate Petition for SLDC while filing the Business Plan and Multi-Year Tariff Petitions for the first Control Period.

The Commission had again directed in the last Tariff Order to conclude the ring fencing of SLDC, comply with provisions of UERC Tariff Regulations, 2015 regarding maintenance of its expenses related to operation of SLDC and file the Petition seeking true up of FY 2019-20 in accordance with the UERC MYT Regulations, 2015. However, the process of ring fencing of SLDC is underway and several concrete steps have been taken by PTCUL in this direction. The structure of SLDC of 51 employees for SLDC was approved by 65th BoD. A separate portion on the third floor of PTCUL, Corporate Headquarter has been earmarked for SLDC to fulfill the requirements of staff and smooth functioning of SLDC. In order to address the emerging functional requirement of SLDC dedicated staff have been provided from amongst the existing staff of PTCUL. Since, the accounts of SLDC and SCADA are audited with accounts of PTCUL ipso-facto being part of PTCUL accounts, SLDC is unable to file a true up Petition for FY 2019-20. In accordance with the Commission's directives, the Petitioner is filing the APR for FY 2020-21 and Tariff Petition for FY 2021-22 based on monthly trial balance for SLDC and SCADA. Figures of ARR for FY 2019-20, wherever provided are for indicative purpose only and have already been included in the true up Petition for the PTCUL for FY 2019-20.

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

2. Annual Performance Review of FY 2020-21

The SLDC and SCADA divisions work as separate independent units within PTCUL with separate accounting heads created for recording their income and expenses. The SLDC has still not been incorporated as a separate company hence there are no separate audited accounts of SLDC. However, the actual income and expenses of SLDC for FY 2019-20 are part of PTCUL income and expenses and are included in PTCUL's audited accounts.

Since, the accounts of SLDC and SCADA are audited with accounts of PTCUL ipso-facto being part of PTCUL accounts, SLDC is unable to file a separate true up Petition for FY 2019-20. The SLDC respectfully submits before the Hon'ble Commission to exempt it from filing separate true up for FY 2019-20 and allow it time extension for segregation of accounts of PTCUL and SLDC. In the subsequent section of this chapter, the Petitioner has filed the Annual Performance Review for FY 2020-21 considering the Monthly Trial Balances of SLDC and SCADA. The same have been submitted as **Annexure-I** to this Petition.

2.1. Capital Expenditure and Capitalization

The Hon'ble Commission had not allowed any capitalisation in the APR order for FY 2019-20 dated April 18, 2020 and directed to consider any capitalisation at the time of true-up of FY 2019-20. As per the annual audited accounts for PTCUL for FY 2019-20 being submitted in **Annexure – II**, the Petitioner has capitalised the net assets of around INR 20.30 Crore. The Commission had approved the opening GFA for FY 2019-20 as INR 14.15 Crores in the APR order. Accordingly, the Petitioner has determined the closing GFA for FY 2019-20 as INR 34.45 Crores.

The Gross Fixed Assets for the SLDC and SCADA for FY 2020-21 are as shown in the table below along with the values approved by the Hon'ble Commission in its MYT and APR orders.

Table 1: GFA of SLDC and SCADA for APR of FY 2020-21 (INR Crore)

S.No.	Particulars	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	FY 2020-21 (revised for APR)
1	Opening GFA for FY 2019-20	15.54	14.15	34.45
2	Addition during the FY 2019-20	0.57	39.94	0.06
3	Deletion during the FY 2019-20	-	-	-
4	Closing GFA	16.11	54.09	34.51

The Petitioner humbly requests the Hon'ble Commission to approve the stated GFA values for the FY 2020-21.

2.2. Means of Finance

The projects are financed through debt and equity in ratio of 70:30. Other additions during the year are expected to be carried out from internal resources, for which normative debt to equity ratio is assumed. Accordingly, the means of finance for capitalization in FY 2019-20 and FY 2020-21 is shown in table below.

Table 2: Means of finance for SLDC and SCADA for FY 2019-20 (INR Crore)

S.No.	Particulars	Amount
1	Debt	14.11
2	Equity	6.05
3	LDCD	0.14

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S.No.	Particulars	Amount
	Total	20.30

Table 3: Means of finance for SLDC and SCADA for FY 2020-21 (INR Crore)

S.No.	Particulars	Total	Debt	Equity	LDCD	Grant
1	SLDC Addition	0.06	0.01	0.01	0.04	-
2	SCADA Addition	0.00	0.00	0.00	-	-
3	Total	0.06	0.01	0.01	0.04	-

2.3. Operation and Maintenance Expenses

The Regulation 100(2) of UERC MYT Regulations, 2018 provides the components of O&M expenses:

“The O&M expenses for the *n*th year and also for the year immediately preceding the Control Period, i.e. FY 2015-16, shall be approved based on the formula given below:-

$$O\&M_n = R\&M_n + EMP_n + A\&G_n$$

Where –

- *O&M_n* – Operation and Maintenance expense for the *n*th year;
- *EMP_n* – Employee Costs for the *n*th year;
- *R&M_n* – Repair and Maintenance Costs for the *n*th year;
- *A&G_n* – Administrative and General Costs for the *n*th year;”

Further, the Regulation 100(3) provides the methodology for computation of each of the above components as below:

The above components shall be computed in the manner specified below:

$$EMP_n = (EMP_{n-1}) \times (1+G_n) \times (1+CPI_{inflation})$$

$$R\&M_n = K \times (GFAn-1) \times (1+WPI_{inflation}) \text{ and}$$

$$A\&G_n = (A\&G_{n-1}) \times (1+WPI_{inflation}) + Provision$$

Where –

- *EMP_{n-1}* – Employee Costs for the (n-1)th year;
- *A&G_{n-1}* – Administrative and General Costs for the (n-1)th year;
- *Provision*: Cost for initiatives or other one-time expenses as proposed by the SLDC and validated by the Commission.
- ‘*K*’ is a constant specified by the Commission in %. Value of *K* for each year of the control period shall be determined by the Commission in the MYT Tariff order based on SLDC’s filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-à-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;
- *CPI inflation* – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;
- *WPI inflation* – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;
- *GFAn-1* – Gross Fixed Asset of the transmission licensee for the n-1th year;

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- G_n is a Growth Factor for the nth year. Value of G_n shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on SLDC's filings, benchmarking and any other factor that the Commission feels appropriate:

Provided that repair & maintenance expenses determined shall be utilized towards repair & maintenance works only."

2.3.1. Employee Expenses

As provided in the UERC MYT Regulations, 2018, the employee expenses for nth year of the Control Period are calculated as follows:

$$EMP_n = (EMP_{n-1}) \times (1 + G_n) \times (1 + CPI_{inflation})$$

The table below provides the Consumer Price Index for last 3 years:

Table 4: Consumer Price Index Inflation

Financial Year	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Average	Inflation
FY 2016-17	127.30	128.6	130.10	131.10	131.10	130.90	131.40	131.20	130.40	130.30	130.60	130.90	130.33	
FY 2017-18	131.10	131.40	132.00	134.20	135.40	135.20	136.10	137.60	137.20	136.90	136.40	136.50	135.00	3.59%
FY 2018-19	137.10	137.80	138.50	139.80	140.40	140.20	140.70	140.80	140.10	139.60	139.90	140.40	139.61	3.41%
FY 2019-20	141.20	142.0	142.90	144.20	145.00	145.80	147.20	148.60	150.40	150.20	149.10	148.60	146.27	4.77%
Average														3.92%

Thus, it can be observed that average increase in inflation over past three years has been 3.92%.

Considering the grade wise employee recruitment plan for FY 2020-21, the Growth Factor for FY 2020-21 has been calculated in the table below:

Table 5: Growth Factor (G_n) for FY 2020-21

S.No.	Particulars	FY2019-20	FY2020-21(Apr-Sep)	FY2020-21(Oct-Mar)	FY 2020-21	FY2021-22
1	Openingno. ofEmployees	33	33	34	33	34
2	Employeesrecruited	0	1	1	2	1
3	Retirement	0	0	1	1	0
4	Closing no.ofEmployees	33	34	34	34	35
5	Growth Factor (G_n)	0.00%			3.03%	2.94%

Considering the methodology suggested by the Commission in UERC Tariff Regulations, 2018 for projecting revised estimates for FY 2020-21, the Petitioner has considered the 'EMP_{n-1}' as approved in Tariff Order dated April 18, 2020 for FY 2020-21. The Petitioner has escalated the 'EMP_{n-1}' expenses for FY 2020-21 by projected Growth Factor for FY 2020-21 and CPI Inflation for past three years (3.92%) to arrive at revised estimates of employee expenses for FY 2020-21 as shown in the table below.

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Table 6: Employee expenses for FY 2020-21 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	Estimated Expenses - FY 2020-21
1	EMPn-1	6.55	3.89	3.70
2	Growth Factor (Gn)	52%	16.67%	3.03%
3	CPI Inflation (CPI)	4.34%	4.22%	3.92%
4	Total Employee Expenses (EMPn-1 *(1+Gn)*(1+CPI))	10.41	4.73	3.96

The Petitioner humbly requests the Hon'ble Commission to approve the proposed employee expenses for FY 2020-21.

2.3.2. Repair and Maintenance and Annual Maintenance Contracts (AMC) expenses

The State Load Despatch Centre being an integral part of any electrical ecosystem, requires monitoring of the power demand with system integrity, reliability and security of generation and transmission facilities. Other function involves regulating the system frequency, optimum utilization of resources and restoration of normalcy in case of system disturbances. The R&M expenses of SLDC and SCADA unit consist of two components – expenses related to Annual Maintenance Contracts (AMC) and other R&M expenses.

A substantial portion of the assets of the SLDC and SCADA division consists of electronic and IT based equipment. Given the nature of functions being performed by SLDC, the equipment needs to be up and running continuously and for the maintenance of such equipment, the Petitioner enters into Annual Maintenance Contracts (AMCs) through an open bidding process. However, for a few proprietary equipment, the AMC is carried out by OEM only. The cost of such AMC is usually a part of supply contract, which is entered into through open bidding process. The details of assets under AMC along with GFA of the assets is provided in the table below:

Table 7: AMC details for FY 2020-21 (INR)

S.No.	Name of Work/ Details of Asset	Original Cost of the Asset	Amount of AMC in FY 2020-21(Estimated)
1	AMC of telecom PLCC, PABX and RTUs supplied under SCADA/EMS Project by M/s GE T&D India Ltd (formerly M/s Alstom) on single quotation basis.	46,952,045	7,152,723
2	AMC work of 05 nos. Battery Charger and Battery Bank at various location	1,775,399	421,000
3	AMC of PUNCOM make PLCC	6,214,538	525,000
4	AMC of OPGW installed under various ULDC projects of the Northern Region		1,191,912
5	AMC (with parts) of 08 nos. 2 Ton split AC installed at UPS battery Room of SCADA and 02 nos. of 1.5 Ton Split AC installed at Video Conferencing Room	500,000	80,000
6	AMC (with parts) of AC system in Control Room and Server Room at SLDC Dehradun	5,000,000	500,000
7	AMC of auxiliary power equipment installed under various projects in ULDC NR		515,000
8	Total	60,441,981.68	10,385,635.00

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Accordingly, the value of assets under AMC works out to be Rs. 6.04 Crore. The cost of AMC for FY 2020-21 is estimated to be Rs. 1.04Crore as shown in the table above. The annual maintenance contracts for FY 2020-21 are being provided as **Annexure-III** along with this Petition.

As provided in the UERC MYT Regulations, 2018, the Administrative and General expenses for nth year of the Control Period are calculated as follows:

$$R\&M_n = K \times (GFA_{n-1}) \times (1+WPI_{inflation})$$

The table below provides the Wholesale Price Index (WPI) for previous years:

Table 8: Wholesale Price Index Inflation

Particular	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Average
WPI	111.6	114.9	119.8	121.8	2.96%
Inflation growth		2.92%	4.29%	1.67%	

As evident from the above table, the average WPI inflation for last three years (FY 2017-18 to FY 2019-20) was 2.96%.

The value of K Factor has been considered as 8.17% as approved by the Commission in the MYT Order dated February 27, 2019 for control period FY 2019-20 to FY 2021-22.

Accordingly, to determine the R&M expenses for FY 2020-21, the assets under Annual Maintenance Contracts (AMCs) have been excluded from the opening GFA for the purpose of projections of the R&M Expenses. Accordingly, to calculate 'GFA_{n-1}', the value of GFA under AMC for FY 2020-21 has been subtracted from the opening GFA of FY 2020-21. The Petitioner has escalated the resultant GFA with the k-factors as approved by the Hon'ble Commission in the MYT Order and last three years WPI inflation growth rate (FY 2017-18 to FY 2019-20) to determine the R&M expenses as shown in the following table:

Table 9: Revised estimates of R&M Expenses for FY 2020-21 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	Estimated Expenses - FY 2020-21
1	k-factor	8.17%	8.17%	8.17%
2	GFA _{n-1}	15.54	14.15	28.41
3	WPI Inflation (WPI)	0.33%	2.98%	2.96%
4	R&M Expenses (GFA_{n-1} *k* (1+WPI))	1.27	1.19	2.39
5	Annual Maintenance Contracts	-	-	1.04
6	Total R&M Expenses	1.27	1.19	3.43

The Petitioner humbly requests the Commission to approve the proposed R&M expenses for FY 2020-21 for SLDC and SCADA and prays to the Commission to deviate from the set methodology for determination of R&M expenses given the importance of the SLDC in the system and requirement to keep the system up and running at all time by maintaining it through various AMCs.

2.3.3. Administrative and General (A&G) Expenses

As provided in the UERC MYT Regulations, 2018, the Administrative and General expenses for nth year of the Control Period are calculated as follows:

$$A\&G_n = (A\&G_{n-1}) \times (1+WPI_{inflation}) + Provision$$

As calculated above in **Table 8**, average WPI inflation for last three years (FY 2017-18 to FY 2019-20) was 2.96%.

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'A&Gn-1' has been considered as approved for FY 2020-21 by the Commission in the Tariff Order dated April 18, 2020. Accordingly, the revised A&G expenses for FY 2020-21 is shown in the table below:

Table 10: A&G expenses for SLDC and SCADA for FY 2020-21 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	Estimated Expenses - FY 2020-21
1	A&G Expenses	0.94	0.99	0.70

The Petitioner humbly requests the Commission to approve the proposed A&G expenses for FY 2020-21 for SLDC and SCADA.

2.3.4. Total O&M Expenses

Based on the revised expenses presented earlier, the total O&M Expenses for the FY 2020-21 are as tabulated below:

Table 11: O&M expenses for FY 2020-21 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	Estimated Expenses - FY 2020-21
1	Employee Expenses	10.41	4.73	3.96
2	R&M Expenses	1.27	1.19	3.43
3	A&G Expenses	0.94	0.99	0.70
4	Total	12.62	6.91	8.09

The Petitioner requests the Commission to approve the proposed O&M expenses for the year FY 2020-21 for SLDC and SCADA.

2.4. Interest and Finance charges

The opening balance of loans for FY 2019-20 has been calculated from the approved opening balance of loans for FY 2020-21 as per Tariff Order dated April 18, 2020 by following the reverse approach as no approved opening balance of loans was mentioned in the said order. The closing balance of loans for FY 2019-20 is considered as approved opening balance of loan for FY 2020-21 and the repayment of normative loan has been considered as INR 1.73 Crore using the depreciation rate approved for FY 2020-21 in the Tariff Order dated April 18, 2020. Accordingly, the approved opening balance of loans for FY 2019-20 has been calculated by adding the above loan repayment value to the approved opening balance of loans for FY 2020-21.

As per the proposed capitalisation for FY 2019-20 and means of finance discussed in section 2.2., the Petitioner has determined the normative addition of loan during FY 2019-20 as INR 14.11 crore and normative repayment of loan equal to depreciation as INR 2.68 Crore. Accordingly, the closing balance of loans for FY 2019-20 has been calculated as INR 14.97 Crore.

For computation of interest on long-term loans for FY 2020-21, the opening balance of loans has been considered as the closing balance of loans for FY 2019-20 as calculated above. The loan addition has been considered as provided in means of finance in section 2.2 of the Petition. As per the UERC MYT Regulations 2018, the loan repayment has been considered equal to the depreciation for FY 2020-21. The interest cost for FY 2020-21 has been computed considering the effective rate of interest of 10.94% for FY 2019-20 as submitted in Form 10.2 along with the Petition.

The interest and finance charges for the FY 2020-21 are given in the table below:

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Table 12: Interest and Finance Charges for SLDC and SCADA for FY 2020-21 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	FY 2020-21
1	Net Normative Loan - Opening	1.51	1.81	14.97
2	Increase or Decrease during the year	-	27.85	0.01
3	Less: Repayment of Normative Loan during the year	1.38	4.15	3.32
4	Net Normative Loan - Closing	0.13	25.50	11.66
5	Average Normative Loan	0.82	13.65	13.32
6	Weighted Average Rate of Interest on Actual Loan on Annual Basis	11.75%	11.84%	10.94%
7	Interest on Normative Loan	2.83	1.62	1.46

The Petitioner requests the Commission to approve the revised estimates of the Interest and Finance charges for the SLDC and SCADA for FY 2020-21.

2.5. Return on Equity

The computation of Return on Equity (RoE) has been undertaken as per the stipulations of UERC MYT Regulations, 2018. A return on equity of 15.50% has been considered as per the provisions of the Regulation 26(2) of UERC MYT Regulations, 2018.

"Return on equity shall be computed on at the base rate of 15.5% for thermal generating stations, transmission licensee, SLDC"

The equity addition has been considered as provided in means of finance in section 2.2 of the Petition. The table below shows the computation of Return on Equity for FY 2020-21.

Table 13: Return on Equity for SLDC and SCADA for FY 2020-21 (INR Core)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	FY 2020-21 (APR Estimate)
1	Equity at the beginning of the year	3.77	3.95	10.00
2	Addition in Equity	0.00	11.93	0.01
4	Closing Equity	3.77	15.88	10.00
5	Average Equity during the year	3.77	9.92	10.00
7	Rate of Return on Equity	15.50%	15.50	15.50%
8	Return on Equity	0.58	0.61	1.55

The Petitioner requests the Commission to approve the revised estimate of the Return on Equity for FY 2020-21.

2.6. Depreciation

The asset wise depreciation has been computed based on the depreciation rates prescribed in the UERC MYT Regulations, 2018. The opening GFA for FY 2020-21 as per the Monthly Trial Balances for SLDC and SCADA has been considered as opening balance eligible for depreciation. The closing GFA has been determined by adding capitalization proposed in the year, net of consumer contribution, grants, and subsidies and drawl from

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LDCD fund. The depreciation expense has been calculated on average GFA during the year. The revised estimates for depreciation expense for FY 2020-21 have been presented in the table below.

Table 14: Depreciation expense for SLDC and SCADA for FY 2020-21(INR Crore)

Particular of Asset	Depreciation Rate (%)	Opening GFA	Addition during the year	Deletion during the year	Addition through LDCD fund/Grant	Closing GFA	Average GFA	Depreciation
Lands & Rights	0.00%	-	-	-	-	-	-	-
Buildings and structures / civil works	3.34%	0.33	-	-	-	0.33	0.33	0.01
Plant & Machinery	5.28%	-	-	-	-	-	-	-
Cables & network	5.28%	0.02	-	-	-	0.02	0.02	0.00
Communication equipment's	6.33%	19.94	-	-	-	19.94	19.94	1.26
Airconditioning plant	5.28%	0.01	-	-	-	0.01	0.01	0.00
Furniture & Fixtures	6.33%	0.32	0.06	-	0.04	0.33	0.32	0.02
Office equipment's	6.33%	0.30	-	-	-	0.30	0.30	0.02
Vehicles	9.50%	-	-	-	-	-	-	-
SCADA and IT system	15.00%	13.37	-	-	-	13.37	13.37	2.01
Other equipment	5.28%	0.03	0.00	-	-	0.03	0.03	0.00
Total		34.31	0.06	-	0.04	34.33	34.32	3.32

The Petitioner humbly requests the Commission to approve the depreciation expense proposed by the Petitioner for FY 2020-21.

2.7. Interest on Working Capital

The Petitioner has considered working capital base as per Regulation 33(1)(b) of UERC MYT Regulations, 2018 as below:

"In case of hydro power generating stations and transmission system and SLDC, the working capital shall cover:

- (i) Operation and maintenance expenses for one month;
- (ii) Maintenance spares @ 15% of operation and maintenance expenses; and
- (iii) Receivables equivalent to two months of the annual fixed charges."

Further, the interest rate on normative working capital loans has been considered in accordance with the Regulation 33 of the UERC MYT Regulations, 2018 - "Rate of interest on working capital shall be on normative basis and shall be equal to the State Bank Advance Rate (SBAR) of State Bank of India as on the date on which the application for determination of tariff or truing up or annual performance review is made".

Accordingly, the rate of interest has considered as the State Bank of India Benchmark Prime Lending Rate as on September 10, 2020. The screenshot of SBI website is being submitted as **Annexure-IV** for reference of the Commission in this regard. The table below depicts Interest on Working Capital for FY 2020-21.

Table 15: Interest on Working Capital for SLDC and SCADA for FY 2020-21(INR Crore)

S.No	Particular	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	FY 2020-21
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S.No	Particular	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	FY 2020-21
1	O & M expenses - 1 month	1.05	0.58	0.67
2	Spares (15% of O&M Expenses)	1.89	1.04	1.21
3	Receivables - 2 months	2.57	2.30	2.49
4	Total Working Capital	5.52	3.92	4.38
5	Normative Interest Rate (%)	13.75%	13.70%	12.15%
6	Normative Interest on Working Capital	0.76	0.54	0.53

The Petitioner humbly requests the Commission to approve the interest on working capital proposed by the Petitioner for FY 2020-21.

2.8. Non-Tariff Income and LDCD fund

The Regulation 98 of UERC MYT Regulations, 2018 specifies as under:

“(1) The SLDC shall create and maintain a separate fund called ‘Load Despatch Centre Development Fund’ (‘LDCD Fund’).

(2) All the other income of SLDC like short term open access charges, registration charges, scheduling and operating charges, etc. shall be deposited into LDCD Fund.

(3) The SLDC shall be entitled to utilise the money available in the LDCD Fund for creation of new assets, meeting stipulated equity portion in asset creation, margin money for raising loan from the financial institutions and funding of R&D projects.

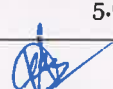
(4) The LDCD Fund shall not be utilized for revenue expenditure except to meet the short fall, if any, in the annual charges allowed by the Commission or to meet the contingency expenses which were not foreseen at the time of making the application for fees and charges and are considered necessary for the efficient power system operation. However, such draws from the said fund shall be recouped from the expenditure allowed by the Commission under the respective heads at the time of truing up.

(5) Any asset created by the SLDC out of the money deposited into the LDCD Fund shall not be entitled for return on equity, interest on loan and depreciation on same principles as in case of grant. SLDC shall submit details of such assets in the CAPEX plan.

(6) SLDC shall submit the amount accumulated in LDC development fund along with the break-up of sources from where the fund is received. The Commission shall review the LDC development fund every year and issue directions to SLDC for effective utilization of the funds, if required.”

In compliance with the above Regulation, the LDCD fund was created in FY 2016-17 and income from short-term open access charges, which includes NOC issuance charges and Registration fee is being deposited to the fund. The income from said sources for FY 2020-21, estimated based on income received in FY 2019-20, shall be deposited to the LDCD fund. Accordingly, the opening and closing balance of LDCD fund is shown in the table below:

Table 16: Estimated balance in LDCD fund for FY 2020-21 (INR Crore)

S.No.	Particulars	2019-20	2020-21
A	Opening LDCD Fund	5.69	7.10
	Add:		

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S.No.	Particulars	2019-20	2020-21
B	Additions in LDCD Fund during the year on account of:		
(i)	Short Term Open Access	1.25	1.05
(ii)	Registration Fees	0.30	0.37
C	Total LDCD Fund	7.24	8.53
D	Less:		
d(i)	Utilisation for Capital Expenses	0.14	0.04
d(ii)	Utilisation for Revenue Expenses		
E	Net LDCD Fund as on 31st March of the Year	7.10	8.49

The Petitioner would also like to state that income from open access, which includes NOC issuance charges and Registration fee are the only sources of its non-Tariff Income.

2.9. Aggregate Revenue Requirement

A revised Aggregate Revenue Requirement for FY 2020-21 for the SLDC and SCADA divisions based on above parameters is given in the table below along with the values of ARR approved by the Hon'ble Commission in its Tariff Order dated February 27, 2019 and Tariff Order dated April 18, 2020:

Table 17: Revised ARR for SLDC and SCADA for FY 2020-21 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Approved in ARR Order dt. Apr 18, 2020	Revised ARR for FY 2020-21
1	O&M Expenses			
1.1	Employee expenses	10.41	4.73	3.96
1.2	R&M expenses	1.27	1.19	3.43
1.3	A&G expenses	0.94	0.99	0.70
2	Total O&M expenses	12.62	6.91	8.09
3	Interest on Loan	0.10	1.62	1.46
4	Return on Equity	0.58	0.61	1.55
5	Depreciation	1.38	4.15	3.32
6	Interest on Working Capital	0.76	0.54	0.53
7	Total ARR	15.44	13.83	14.95
8	Less: Non-tariff Income			-
9	Net ARR	15.44	13.83	14.95

The Petitioner humbly requests the Hon'ble Commission to approve the revised ARR for the SLDC and SCADA for FY 2020-21 as given in the table.

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3. Aggregate Revenue Requirement for FY 2021-22

In accordance with the Electricity Act, 2003, the Hon'ble Commission has issued the UERC (Terms and Conditions for Determination of Multi-Year Tariff) Regulations, 2018. In the Regulations, the Hon'ble Commission has stipulated the third Control Period to be from April 1, 2019 onwards up to FY 2021-22 i.e. March 31, 2022 for the purpose of determination of Tariff for the State Load Despatch Centre.

Regulation 16 of the UERC MYT Regulations, 2018 states that:

"(1) An application for determination of Tariff under the Act shall be made in such form and in such manner as specified in these Regulations and accompanied by such fees as maybe specified under the UERC (Fees and Fine) (First Amendment) Regulations, 2012 as amended from time to time.

(2) An application for determination of tariff for first year of the Control Period shall be made along with the Multi Year Tariff Petition for the Control Period under Regulation 10 and the Petition for determination of Tariff for subsequent years of the Control Period shall be made along with Petition for Annual Performance Review under Regulation 12"

Further, Regulation 99 of the UERC MYT Regulations, 2018 states that:

"The annual charges to be recovered by the SLDC shall include the component of Return on Equity and also the following expenses:

- (a) O&M expenses;
- (b) Return on Equity
- (c) Depreciation;
- (d) Lease Charges
- (e) Interest and Finance charges on Loan Capital;
- (f) Income Tax, if any;
- (g) Interest on working capital, if any;
- (h) Any other expenses incidental to discharging the functions of SLDC as deemed appropriate by the Commission;"

In compliance to the above Regulations, the Petitioner, in this section, is submitting the petition for determination of tariff for FY 2021-22 for the SLDC and SCADA.

3.1. Capital Investment and Capitalization

The scheme-wise detail of the various projects proposed for SLDC and SCADA division that are expected to be capitalized in FY 2021-22 are provided in the following table:

Table 18: Proposed capitalisation for FY 2021-22 (INR Crore)

S. No.	Name of Scheme / Description of investment	Total Project Cost	Projected Capitalisation in FY 2021-22
1	Development of Application Software for Operator Assistance	1.50	1.00
2	Energy Accounting Balancing & Settlement Mechanism.	2.50	1.50
3	Any other Investment (Establishment of new Control	24.62	0.19

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S. No.	Name of Scheme / Description of investment	Total Project Cost	Projected Capitalisation in FY 2021-22
	centre in place of old outdated/obsolete control centres)		
	Total	66.08	2.69

Based on the proposed capitalization for FY 2021-22, the opening and closing GFA has been computed as shown in the table below.

Table 19: GFA for FY 2021- 22 (INR Crore)

S.No.	Particulars	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
1	Opening GFA for year	16.11	34.51
2	Addition during the year	62.46	2.69
3	Deletion during the year	-	-
4	Closing GFA	78.57	37.20

The Petitioner requests the Commission to approve the proposed figures for the GFA for FY 2021-22.

3.2. Means of Finance

The project under head "Enhancement of Real Time Data Acquisition Capability" and project under head "Development of Application Software for Operator Assistance" shall be financed through debt and equity in ratio of 70:30. Other additions during the year are expected to be carried out from internal resources, for which normative debt to equity ratio is assumed. Accordingly, the means of finance for capitalization in FY 2021-22 is shown in table below.

Table 20: Means of finance for SLDC and SCADA for FY 2021-22 (INR Crore)

S.No.	Particulars	Total	Debt	Equity	LDCD	Grant
1	SLDC Addition	2.50	1.65	0.71	0.15	-
2	SCADA Addition	0.19	0.13	0.06	-	-
3	Total	2.69	1.78	0.76	0.15	-

3.3. Operation and Maintenance Expenses

The Regulation 100(2) of UERC MYT Regulations, 2018 provides the components of O&M expenses:

"The O&M expenses for the nth year and also for the year immediately preceding the Control Period, i.e. FY 2018-19, shall be approved based on the formula given below:-

$$O\&M_n = R\&M_n + EMP_n + A\&G_n$$

Where –

- O&M_n – Operation and Maintenance expense for the nth year;
- EMP_n – Employee Costs for the nth year;
- R&M_n – Repair and Maintenance Costs for the nth year;
- A&G_n – Administrative and General Costs for the nth year;"

Further, the Regulation 100(3) provides the methodology for computation of each of the above components as below:

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The above components shall be computed in the manner specified below:

$$EMP_n = (EMP_{n-1}) \times (1+G_n) \times (1+CPI_{inflation})$$

$$R\&M_n = K \times (GFA_{n-1}) \times (1+WPI_{inflation}) \text{ and}$$

$$A\&G_n = (A\&G_{n-1}) \times (1+WPI_{inflation}) + \text{Provision}$$

Where -

- EMP_{n-1} – Employee Costs for the (n-1)th year;
- $A\&G_{n-1}$ – Administrative and General Costs for the (n-1)th year;
- Provision: Cost for initiatives or other one-time expenses as proposed by the SLDC and validated by the Commission.
- 'K' is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff order based on SLDC's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-à-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;
- CPI inflation – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;
- WPI inflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;
- GFA_{n-1} – Gross Fixed Asset of the transmission licensee for the n-1th year;
- G_n is a Growth Factor for the nth year. Value of G_n shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on SLDC's filings, benchmarking and any other factor that the Commission feels appropriate."

3.3.1. Employee Expenses

As provided in the UERC MYT Regulations, 2018, the employee expenses for nth year of the Control Period are calculated as follows:

$$EMP_n = (EMP_{n-1}) \times (1+G_n) \times (1+CPI_{inflation})$$

The table below provides the Consumer Price Index for last three years and the average inflation growth.

Table 21: Consumer Price Index Inflation

Financial Year	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Average	Inflation
FY 2016-17	127.30	128.6	130.10	131.10	131.10	130.90	131.40	131.20	130.40	130.30	130.60	130.90	130.33	
FY 2017-18	131.10	131.40	132.00	134.20	135.40	135.20	136.10	137.60	137.20	136.90	136.40	136.50	135.00	3.59%
FY 2018-19	137.10	137.80	138.50	139.80	140.40	140.20	140.70	140.80	140.10	139.60	139.90	140.40	139.61	3.41%
FY 2019-20	141.20	142.0	142.90	144.20	145.00	145.80	147.20	148.60	150.40	150.20	149.10	148.60	146.27	4.77%
Average														3.92%

Thus, it can be observed that average increase in inflation over past three years has been 3.92%.

The growth factor for FY 2020-21 has been calculated as 2.94% as discussed in section 2.3.1. and given in Table 5. Considering the methodology suggested by the Commission in UERC Tariff Regulations, 2018 for projecting

(Anil Kumar)
Director (Projects),
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revised estimates for FY 2021-22, the Petitioner has escalated the 'EMPn-1' considered as revised estimates of employee expenses for FY 2020-21 with projected Growth Factor for FY 2021-22 and CPI Inflation for past three years (3.92%) to arrive at revised estimates of employee expenses for FY 2021-22 as shown in the table below.

Table 22: Employee expenses for FY 2021-22 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
1	EMPn-1	10.41	3.96
2	Growth Factor (Gn)	36.00%	2.94%
3	CPI Inflation (CPI)	4.34%	3.92%
4	Total Employee Expenses (EMPn-1 *(1+Gn)*(1+CPI)	14.77	4.24

The Petitioner humbly requests the Hon'ble Commission to approve the proposed employee expenses for FY 2021-22.

3.3.2. Repair and Maintenance Expenses and AMC Charges

The Petitioner prays the Commission to determine the R&M expenses for FY 2021-22 by following the methodology discussed in section 2.3.2., i.e. to exclude the assets under Annual Maintenance Contracts (AMCs) from the opening GFA for the purpose of projections of the R&M Expenses. The details of assets under AMC along with GFA of the assets is provided in the table below:

Table 23: AMC details for FY 2021-22 (INR)

S.No.	Name of Work/ Details of Asset	Original Cost of the Asset	Amount of AMC in FY 2021-22 (Estimated)
1	AMC of telecom PLCC, PABX and RTUs supplied under SCADA/EMS Project by M/s GE T&D India Ltd (formerly M/s Alstom) on single quotation basis.	46,952,045	7,224,250
2	AMC work of 05 nos. Battery Charger and Battery Bank at various location	1,775,399	425,000
3	AMC of PUNCOM make PLCC	6,214,538	528,000
4	AMC of OPGW installed under various ULDC projects of the Northern Region		1,191,912
5	AMC (with parts) of 08 nos. 2 Ton split AC installed at UPS battery Room of SCADA and 02 nos. of 1.5 Ton Split AC installed at Video Conferencing Room	500,000	80,000
6	AMC (with parts) of AC system in Control Room and Server Room at SLDC Dehradun	5,000,000	500,000
7	AMC of auxiliary power equipment installed under various projects in ULDC NR		520,000
8	Total	60,441,981.68	10,469,162.00

Accordingly, the value of assets under AMC works out to be Rs. 6.04 Crore. The cost of AMC for FY 2021-22 is estimated to be Rs. 1.05 Crore as shown in the table above. The annual maintenance contracts for FY 2021-22 are being provided as **Annexure-III** along with this Petition.

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Director (Projects),
PTCUL, Dehradun

As provided in the UERC MYT Regulations, 2018, the Administrative and General expenses for nth year of the Control Period are calculated as follows:

$$R\&M_n = K \times (GFA_{n-1}) \times (1 + WPI_{inflation})$$

The table below provides the Wholesale Price Index (WPI) for previous years:

Table 24: Wholesale Price Index Inflation

Particular	FY 2016-17	FY 2017-17	FY 2018-19	FY 2019-20	Average
WPI	111.6	114.9	119.8	121.8	2.96%
Inflation growth		2.92%	4.29%	1.67%	

As evident from the above table, the average WPI inflation for last three years (FY 2017-18 to FY 2019-20) was 2.96%.

The value of K Factor has been considered as 8.17% as approved by the Commission in the MYT Order dated February 27, 2019 for control period FY 2019-20 to FY 2021-22.

Accordingly, to determine the R&M expenses for FY 2021-22, the assets under Annual Maintenance Contracts (AMCs) have been excluded from the GFA for the purpose of projections of the R&M Expenses. Accordingly, to calculate 'GFA_{n-1}', the value of GFA under AMC for FY 2020-21 has been subtracted from the opening GFA of FY 2021-22. The Petitioner has escalated the resultant GFA with the k-factor as approved by the Hon'ble Commission in MYT Order and last three years WPI inflation growth rate (FY 2017-18 to FY 2019-20) to determine the R&M expenses as shown in the table below:

Table 25: Revised estimates of R&M Expenses for FY 2021-22 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
1	k-factor	8.17%	8.17%
2	GFA _{n-1}	16.11	28.47
3	WPI Inflation (WPI)	0.33%	2.96%
4	R&M Expenses (GFA_{n-1} *k* (1+WPI))	1.32	2.39
5	Annual Maintenance Contracts	-	1.05
6	Total R&M Expenses	1.32	3.44

The Petitioner humbly requests the Commission to approve the proposed R&M expenses for FY 2021-22 for SLDC and SCADA and prays the Commission to deviate from the set methodology for determination of R&M expenses given the importance of the SLDC in the system and requirement to keep the system up and running at all time by maintaining it through various AMCs.

3.3.3. Administration and General (A&G) Expenses

As provided in the UERC MYT Regulations, 2018, the administrative and general expenses for nth year of the Control Period are calculated as follows:

$$A\&G_n = (A\&G_{n-1}) \times (1 + WPI_{inflation}) + Provision$$

The table below provides the Wholesale Price Index (WPI) for previous years:

Table 26: Wholesale Price Index Inflation

Particular	FY 2016-17	FY 2017-17	FY 2018-19	FY 2019-10	Average
WPI	111.6	114.9	119.8	121.8	2.96%
Inflation growth		2.92%	4.29%	1.67%	

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PTCUL, Dehradun

As evident from the above table, the average WPI inflation for last three years (FY 2017-18 to FY 2019-20) was 2.96%.

'A&Gn-1' has been considered as the revised estimate of A&G expenses for FY 2020-21. Accordingly, the revised A&G expenses for FY 2021-22 is shown in the table below:

Table 27: A&G expenses for SLDC and SCADA for FY 2021-22(INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
1	A&G Expenses	0.94	0.72

The Petitioner humbly requests the Commission to approve the proposed A&G expenses for FY 2021-22 for SLDC and SCADA.

3.3.4. Total O&M Expenses

Considering the submissions of the Petitioner in the preceding sections, the proposed O&M expenses for FY 2020-21 are shown in the table below.

Table 28: Total O&M Expenses for SLDC and SCADA for FY 2021-22 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
1	Employee Expenses	14.77	4.24
2	R&M Expenses	1.32	3.44
3	A&G Expenses	0.94	0.72
4	Total	17.03	8.40

The Petitioner requests the Commission to approve the O&M Expenses for FY 2021-22.

3.4. Interest and Finance Charges

The opening balance for loans for FY 2021-22 has been considered as the closing balance of loans for FY 2020-21. The loan addition has been considered as provided in means of finance in section 3.2. of the Petition. As per the UERC MYT Regulations 2018, the loan repayment has been considered equal to the depreciation for FY 2020-21. The interest cost for FY 2021-22 has been computed considering the effective rate of interest of 10.94% for FY 2019-20 as submitted in Form 10.2 along with the Petition. The proposed Interest and Finance charges for FY 2021-22 are as tabulated below:

Table 29: Interest and Finance Charges for SLDC and SCADA for FY 2021-22(INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
1	Net Normative Loan - Opening	0.13	11.66
2	Increase or Decrease during the year	35.83	1.78
3	Less: Repayment of Normative Loan during the year	3.80	3.51
4	Net Normative Loan - Closing	32.16	9.93
5	Average Normative Loan	16.14	10.80
6	Weighted Average Rate of Interest on Actual Loan on Annual Basis	11.75%	10.94%
7	Interest on Normative Loan	1.90	1.18

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The Petitioner requests the Commission to approve the Interest and Finance charges for FY 2021-22.

3.5. Return on Equity

The computation of Return on Equity (RoE) has been undertaken as per the stipulations of UERC MYT Regulations, 2018. A return on equity of 15.50% has been considered as per the provisions of the Regulation 26(2) of UERC MYT Regulations, 2018.

"Return on equity shall be computed on at the base rate of 15.5% for thermal generating stations, transmission licensee, SLDC"

The opening equity for FY 2021-22 has been considered as equal to the closing equity for FY 2020-21. The equity addition has been considered as provided in means of finance in section 3.2 of the Petition. The table below shows the computation of Return on Equity for FY 2021-22.

Table 30: Return on Equity for SLDC and SCADA for FY 2021-22 (INR Core)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
1	Equity at the beginning of the year	3.77	10.00
2	Addition in Equity	7.33	0.76
4	Closing Equity	11.10	10.77
5	Average Equity during the year	7.44	10.38
7	Rate of Return on Equity	15.50%	15.50%
8	Return on Equity	0.58	1.61

The Petitioner requests the Commission to approve the revised estimate of the Return on Equity for FY 2021-22.

3.6. Depreciation

The asset wise depreciation has been computed based on the depreciation rates prescribed in the UERC MYT Regulations 2018.

The opening GFA eligible for depreciation for FY 2021-22 has been considered as closing GFA eligible for depreciation for FY 2020-21. The closing GFA eligible for depreciation has been calculated by adding capitalization net of addition through consumer contribution, grants, subsidies and LDCD fund to the opening GFA eligible for depreciation for the year. The depreciation expense has been calculated on average GFA during the year.

The proposed depreciation expense for FY 2021-22 is given in the table below:

Table 31: Depreciation expense for SLDC and SCADA for FY 2021-22 (INR Crore)

Particular of Asset	Depreciation Rate (%)	Opening GFA	Addition during the year	Deletion during the year	Addition through LDCD fund/Grant	Closing GFA	Average GFA	Depreciation
Lands & Rights	0.00%	-	-	-	-	-	-	-
Buildings and structures / civil works	3.34%	0.33	-	-	-	0.33	0.33	0.01
Plant & Machinery	5.28%	-	-	-	-	-	-	-

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Director (Projects),
PTCUL, Dehradun

Particular of Asset	Depreciation Rate (%)	Opening GFA	Addition during the year	Deletion during the year	Addition through LDCD fund/Grant	Closing GFA	Average GFA	Depreciation
Cables & network	5.28%	0.02	0.03	-	-	0.05	0.03	0.00
Communication equipment's	6.33%	19.94	-	-	-	19.94	19.94	1.26
Airconditioning plant	5.28%	0.01	-	-	-	0.01	0.01	0.00
Furniture & Fixtures	6.33%	0.33	0.06	-	-	0.39	0.36	0.02
Office equipment's	6.33%	0.30	0.04	-	-	0.34	0.32	0.02
Vehicles	9.50%	-	-	-	-	-	-	-
SCADA and IT system	15.00%	13.37	2.55	-	0.15	15.77	14.57	2.19
Other equipment	5.28%	0.03	0.01	-	-	0.04	0.04	0.00
Total		34.33	2.69	-	0.15	36.87	35.60	3.51

The Petitioner requests the Commission to approve the projected depreciation expenses for the FY 2021-22.

3.7. Interest on Working Capital

The Petitioner has considered working capital base as per Regulation 33(1)(b) of UERC MYT Regulations, 2018 as below:

"In case of hydro power generating stations and transmission system and SLDC, the working capital shall cover:

- (i) Operation and maintenance expenses for one month;
- (ii) Maintenance spares @ 15% of operation and maintenance expenses; and
- (iii) Receivables equivalent to two months of the annual fixed charges."

Further, the interest rate on normative working capital loans has been considered in accordance with the Regulation 33 of the UERC MYT Regulations, 2018 - "Rate of interest on working capital shall be on normative basis and shall be equal to the State Bank Advance Rate (SBAR) of State Bank of India as on the date on which the application for determination of tariff is made".

Accordingly, the rate of interest has considered as the State Bank of India Benchmark Prime Lending Rate as on September 10, 2020. The screenshot of SBI website is being submitted as **Annexure-IV** for reference of the Commission in this regard. The table below depicts Interest on Working Capital for FY 2021-22

Table 32: Interest on Working Capital for SLDC and SCADA for FY 2021-22 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
1	O & M expenses - 1 month	1.42	0.70
2	Spares (15% of O&M Expenses)	2.55	1.26
3	Receivables - 2 months	4.07	2.54
4	Total Working Capital	8.04	4.50
5	Normative Interest Rate (%)	13.75%	12.15%

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S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
6	Normative Interest on Working Capital	1.11	0.55

The Petitioner requests the Commission to approve the proposed Interest on Working Capital for the FY 2021-22.

3.8. Non-Tariff Income and the LDCD fund

The Regulation 98 of UERC MYT Regulations, 2018 specifies as under:

"(1) The SLDC shall create and maintain a separate fund called 'Load Despatch Centre Development Fund' ('LDCD Fund').

(2) All the other income of SLDC like short term open access charges, registration charges, scheduling and operating charges, etc. shall be deposited into LDCD Fund.

(3) The SLDC shall be entitled to utilise the money available in the LDCD Fund for creation of new assets, meeting stipulated equity portion in asset creation, margin money for raising loan from the financial institutions and funding of R&D projects.

(4) The LDCD Fund shall not be utilized for revenue expenditure except to meet the short fall, if any, in the annual charges allowed by the Commission or to meet the contingency expenses which were not foreseen at the time of making the application for fees and charges and are considered necessary for the efficient power system operation. However, such draws from the said fund shall be recouped from the expenditure allowed by the Commission under the respective heads at the time of truing up.

(5) Any asset created by the SLDC out of the money deposited into the LDCD Fund shall not be entitled for return on equity, interest on loan and depreciation on same principles as in case of grant. SLDC shall submit details of such assets in the CAPEX plan.

(6) SLDC shall submit the amount accumulated in LDC development fund along with the break-up of sources from where the fund is received. The Commission shall review the LDC development fund every year and issue directions to SLDC for effective utilization of the funds, if required."

In compliance with the above Regulation, the LDCD fund was created in FY 2016-17 and income from open access charges, which includes NOC issuance charges and Registration fee is being deposited to the fund. The income from said sources for each year of the Control Period, estimated based on income received in FY 2021-22, shall be deposited to the LDCD fund. Accordingly, the opening and closing balance of LDCD fund for FY 2020-21 and FY 2021-22 is shown in the table below.

Table 33: Projected balance in LDCD fund for FY 2020-21 and FY 2021-22 (INR Crore)

S.No.	Particulars	FY 2019-20	FY 2020-21	FY 2021-22
A	Opening LDCD Fund	5.69	7.10	8.49
	Add:			
B	Additions in LDCD Fund during the year on account of:			
(i)	Short Term Open Access	1.25	1.05	0.66
(ii)	Registration Fees	0.30	0.37	0.23
C	Total LDCD Fund	7.24	8.53	9.39
D	Less:			
(i)	Utilisation for Capital Expenses	0.14	0.04	0.15

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S.No.	Particulars	FY 2019-20	FY 2020-21	FY 2021-22
(ii)	Utilisation for Revenue Expenses			
E	Net LDCD Fund as on 31st March of the Year	7.10	8.49	9.24

The Petitioner would also like to state that income from open access, which includes NOC issuance charges and Registration fee are the only sources of its non-Tariff Income.

3.9. ARR for FY 2021-22

As per the parameters discussed above, the aggregate revenue requirement for FY 2021-22 is summarized in the table below.

Table 34: Proposed ARR for FY 2021-22 (INR Crore)

S.No.	Particular	Approved in MYT Order dt. Feb 27, 2019	Revised Estimates for FY 2021-22
1	O&M Expenses		
1.1	Employee expenses	14.77	4.24
1.2	R&M expenses	1.32	3.44
1.3	A&G expenses	0.94	0.72
2	Total O&M expenses	17.03	8.40
3	Interest on Loan	1.90	1.18
4	Return on Equity	0.58	1.61
5	Depreciation	3.80	3.51
6	Interest on Working Capital	1.11	0.55
7	Total ARR	24.42	15.24
8	Less: Non-tariff Income	-	-
9	Net ARR	24.42	15.24


The Petitioner requests the Commission to approve the ARR for FY 2021-22.

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

4. Compliance to Directives of the Hon'ble Commission

The SLDC division is devoted towards the development of the power sector of the state and as such is committed to complying with the directives given by the Hon'ble Commission in its Tariff Orders. The following table provides a list of the directives and compliance measures taken against the same:

Table 35: Compliance to Directives

Directive Number	Issue	Directive	Compliance by the Petitioner
3.1.1	Project Cost & Transfer of assets from PTCUL to SLDC	<p>The Commission directs SLDC that the provisions of the UERC Tariff Regulations, 2015 has to be complied strictly by SLDC regarding maintenance of its expenses related to operation of SLDC. The Commission also directs SLDC to file the Petition seeking truing up of FY 2018-19 along with the APR of FY 2019-20 in accordance with the MYT Regulations, 2015.</p> <p>Fresh Directive: The Commission once again directs SLDC that the provisions of the UERC Tariff Regulations, 2018 has to be complied strictly by SLDC regarding maintenance of its expenses related to operation of SLDC. The Commission also directs the SLDC to file the Petition seeking truing up of FY 2019-20 along with the APR of FY 2020-21 in accordance with the MYT Regulations, 2018.</p>	<p>It is humbly submitted to the Hon'ble Commission that the compliance report on ring fencing of SLDC as per the directive issued in Tariff Order dated 18.04.2020 was humbly submitted before the Hon'ble Commission vide Letter No. 1294/Dir.(Projects)/PTCUL/ UERC dated 29.07.2020 for kind consideration.</p>
3.1.2	LDC Development Fund	<p>The Petitioner is directed to ensure timely submission of the completed cost along with the scheduled COD, actual COD and actual IDC incurred on the projects developed through LDC Development fund within 30 days of COD of the project/works.</p> <p>Fresh Directive: The Petitioner is directed to ensure timely submission of the completed cost along with the scheduled COD, actual COD and actual IDC incurred on the projects developed through LDC Development fund within 30 days of COD of the project/works.</p>	<p>It is humbly submitted to the Hon'ble Commission that the information of the projects completed through the LDCD funds will be humbly submitted within the time frame as prescribed by the Hon'ble Commission.</p> 

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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Directive Number	Issue	Directive	Compliance by the Petitioner
3.1.4	Financing of Infrastructure works	<p><i>As adequate funds are available in the LDCD fund, in exercise of powers conferred under Regulation 98(6) of the UERC Tariff Regulations, 2018, the Commission directs SLDC to finance the infrastructural works also from LDCD fund and not from internal resources as proposed in its Petition.</i></p> <p>Fresh Directive: The Petitioner is directed to submit the details of the works financed from LDCD and from Internal Resources separately for the FY 2019-20 within 3 months of issuance of this Order. The Petitioner is also directed to submit the same details for FY 2020-21 at the time of filing of Petition seeking truing up of FY 2019-20 along with the APR of FY 2020-21 in accordance with the MYT Regulations, 2018.</p>	It is humbly submitted to the Hon'ble Commission that the directives of the Hon'ble Commission shall be adhered by SLDC.
3.2.1	AMC Contracts	<p><i>The Commission directs the Petitioner to execute AMC contracts only after following proper tendering procedures and keep the cost of AMC to the bare minimum in accordance with the norms.</i></p>	It is humbly submitted to the Hon'ble Commission that the compliance to the directives of the Hon'ble Commission is being adhered to and AMC is done only for proprietary works of SCADA.



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

5. Prayer

1. Admit the Tariff Petition for Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22.
2. Condone the delay in filing of petition for FY 2021-22.
3. Grant an expeditious hearing of the Petition.
4. Approve Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22.
5. Grant exemption to Petitioner from filing of true-up for FY 2019-20 separately for SLDC and allow the same to be filed as part of true-up for FY 2019-20 for PTCUL.
6. Permit recovery of expenses understated/ not considered in this Petition subsequent to the submission of this Petition.
7. Condone any inadvertent omissions / errors / short comings and permit the applicant to add/change /modify / alter this Petition and make further submissions as may be required at later stages.
8. Pass such orders as Hon'ble Commission may deem fit and proper and necessary in the facts and circumstances of the case, to grant relief to the Petitioner.

Sh

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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Tariff Formats

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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F - 1

Summary of Aggregate Revenue Requirement

(Figures in Rs Crore)

S.No.	Particulars	Previous Year (FY 2019-20)	Current Year (FY 2020-21)			Ensuing Year (FY 2021-22)	Remarks
		(Actuals/Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
1	2	4	5	6	7 = 6+5	8	11
1							
a	O&M Expenses		1.97	6.12	8.09	8.40	
b	Depreciation		1.66	1.66	3.32	3.51	
c	Interest & Finance Charges		0.73	0.73	1.46	1.18	
d	Interest on Working Capital		0.27	0.27	0.53	0.55	
e	Lease Charges		0.00	0.00	0	0	
f	RoE		0.78	0.78	1.55	1.61	
	Total		5.40	9.55	14.95	15.24	

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F-2

Capital Contribution, Grants, Subsidies

(Figures in Rs Crore)

S. No.	Particulars	Previous Year (FY 2019-20)	Current Year (FY 2020-21)			Ensuing Year (FY 2021-22)	Remarks
		(Actuals/Audited)	Apr-Sep (Actual)	Oct-Mar	Total (April - March)	Projected	
1	2	3	4	5	6 = 4+5	7	10
1	Subsidy towards cost of Capitals Asset	Not Applicable					
2	Grant towards cost of Capitals Assets						
3	Receipts from State Govt. under any scheme as grant/subsidy						
	Total (1+2+3)						

Petitioner

(Anil Kumar)
Director (Projects)
PTCUL, Dehradun

SLDC

Form: F - 3

Operation and Maintenance Expenses

(Figures in Rs Crore)

S. NO.	Particulars	Previous Year (FY 2019-20)	Current Year (FY 2020-21)			Ensuing Year (FY 2021-22)	Remarks
		(Actuals/Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
1	2	3	4	5	6 = 4+5	7	10
1	Employee Expenses	3.70	1.60	2.37	3.96	4.24	
2	Administration and General Expenses	0.68	0.36	0.34	0.70	0.72	
3	Repair & Maintenance Expenses	0.86	0.01	3.41	3.43	3.44	
	Total	5.24	1.97	6.12	8.09	8.40	

Petitioner

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F - 3.1

Employee Expenses

(Figures in Rs Crore)

S. NO.	Particulars	Previous Year (2019-20)	Current Year (2020-21)			Ensuing Year (2021-22)	Remarks
		(Actuals / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
1	2	8	9	10	11= 9+10	12	15
I	Employee's Cost (Other Than Covered in 'IV' & 'V')						
1	Salaries	2.65	1.12	1.71	2.84	3.03	
2	Additional Pay / Dearness Allowance (DA)	0.52	0.26	0.30	0.56	0.60	
3	Other Allowances & Relief	0.30	0.16	0.16	0.32	0.34	
4	Interim Relief / Wage Revision	-	-	-	-	-	
5	Honorarium/Overtime	-	-	-	-	-	
6	Statutory bonus/ Ex-gratia	0.01	-	0.01	0.01	0.01	
	Sub-Total	3.48	1.54	2.18	3.72	3.98	
II	Other Costs						
1	Medical Expenses Reimbursement	0.04	0.01	0.03	0.04	0.04	
2	Travelling Allowance(Conveyance Allowance)	-	-	-	-	-	
3	Leave Travel Assistance	-	-	-	-	-	
4	Load Despatch Allowance	-	-	-	-	-	
5	Earned Leave Encashment	0.18	0.04	0.16	0.20	0.21	
6	Payment Under Workman's Compensation and Gratuity	-	-	-	-	-	
7	Any Other Item	-	-	-	-	-	
8	Arrears to Wage Revision	-	-	-	-	-	
9	Staff Welfare Expenses	-	-	-	-	-	
	Sub-Total	0.22	0.05	0.19	0.24	0.25	
III	Apprentice And Other Training Expenses						
IV	Payment/Contribution To PF Staff Pension And Gratuity						
1	Terminal Benefits	-	-	-	-	-	
2	Provident Fund Contribution	-	-	-	-	-	
3	Provision for PF Fund	-	-	-	-	-	
4	Pension Payments	0.00	0.01	-0.00	0.01	0.01	
5	Gratuity Payment on super annuation	-	-	-	-	-	
6	Super Annuation Fund, If any	-	-	-	-	-	
7	Any other terminal benefit(Encashment)	-	-	-	-	-	
8	Any Other Items	-	-	-	-	-	
	Sub-Total	0.00	0.01	-0.00	0.01	0.01	
V	Incentive Payment	-	-	-	-	-	
VII	Grand Total [I + II + III + IV + V]	3.70	1.60	2.37	3.96	4.24	
VII	Less Expenses Capitalised	-	-	-	-	-	
VIII	Net Employee expenses (VI - VII)	3.70	1.60	2.37	3.96	4.24	

(Anil Kumar)
Director (Projects),
PTCL, Dehradun

SLDC

Form: F - 3.1

Employee Expenses

(Figures in Rs Crore)

S. NO.	Particulars	Previous Year (2019-20)	Current Year (2020-21)			Ensuing Year (2021-22)	Remarks
		(Actuals / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
1	2	8	9	10	11= 9+10	12	15

B. Details of number of employees (Total)

S. No.	Item	Previous Year (2019-20)	Current Year (2020-21)			Ensuing Year (2021-22)	Remarks
		(Actuals / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
A	Officers/Managerial Cadre	33	34	0	34	35	
1	Technical	31	31	0	31	32	
2	Administrative	1	2	-1	1	1	
3	Accounts and finance	1	1	1	2	2	
4	Other (Please specify)	0	0	0	0	0	
B	Staff Cadre						
5	Technical	31	31	0	31	32	
5.1	Grade I	5	5	0	5	5	
5.2	Grade II	14	14	0	14	16	
5.3	Grade III	12	12	0	12	11	
5.4	Grade IV	0	0	0	0	0	
6	Administrative	1	2	-1	1	1	
6.1	Grade I	0	0	0	0	0	
6.2	Grade II	0	0	0	0	0	
6.3	Grade III	1	1	0	1	1	
6.4	Grade IV	0	1	-1	0	0	
7	Accounts and finance	1	1	1	2	2	
7.1	Grade I	0	0	0	0	0	
7.2	Grade II	0	0	0	0	0	
7.3	Grade III	1	1	1	2	2	
7.4	Grade IV	0	0	0	0	0	
8	Others (please specify)	0	0	0	0	0	
8.1	Grade I	0	0	0	0	0	
8.2	Grade II	0	0	0	0	0	
8.3	Grade III	0	0	0	0	0	
8.4	Grade IV	0	0	0	0	0	
	Total Employees	33	34	0	34	35	

B. Details of number of employees (SCADA)

S. No.	Item	Previous Year (n-1)	Current Year (n)			Ensuing Year (n+1)	Remarks
		(Actuals/Au dited)	Apr-Sep (Actual)	Oct-Mar (Estimate d)	Total (April - March)	Projected	
A	Officer/Managerial Cadre	14	14	1	15	16	
1	Technical	14	14	0	14	15	
2	Administrative	0	0	0	0	0	
3	Accounts and finance	0	0	1	1	1	
4	Other (Please specify)	0	0	0	0	0	

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Form: F - 3.1

Employee Expenses

(Figures in Rs Crore)

S. NO.	Particulars	Previous Year (2019-20)	Current Year (2020-21)			Ensuing Year (2021-22)	Remarks
		(Actuals / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
1	2	8	9	10	11= 9+10	12	15
B	Staff Cadre						
5	Technical	14	14	0	14	15	
5.1	Grade I	1	1	0	1	1	
5.2	Grade II	7	7	0	7	9	
5.3	Grade III	6	6	0	6	5	
5.4	Grade IV	0	0	0	0	0	
6	Administrative	0	0	0	0	0	
6.1	Grade I	0	0	0	0	0	
6.2	Grade II	0	0	0	0	0	
6.3	Grade III	0	0	0	0	0	
6.4	Grade IV	0	0	0	0	0	
7	Accounts and finance	0	0	1	1	1	
7.1	Grade I	0	0	0	0	0	
7.2	Grade II	0	0	0	0	0	
7.3	Grade III	0	0	1	1	1	
7.4	Grade IV	0	0	0	0	0	
8	Others (please specify)	0	0	0	0	0	
8.1	Grade I	0	0	0	0	0	
8.2	Grade II	0	0	0	0	0	
8.3	Grade III	0	0	0	0	0	
8.4	Grade IV	0	0	0	0	0	
	Total Employees	14	14	1	15	16	

B. Details of number of employees (SLDC)

S. No.	Item	Previous Year (n-1)	Current Year (n)			Ensuing Year (n+1)	Remarks
		(Actuals/Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
A	Officer/Managerial Cadre	19	20	-1	19	19	
1	Technical	17	17	0	17	17	
2	Administrative	1	2	-1	1	1	
3	Accounts and finance	1	1	0	1	1	
4	Other (Please specify)	0	0	0	0	0	
B	Staff Cadre						

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F - 3.1

Employee Expenses

(Figures in Rs Crore)

S. NO.	Particulars	Previous Year (2019-20)	Current Year (2020-21)			Ensuing Year (2021-22)	Remarks
		(Actuals / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
1	2	8	9	10	11= 9+10	12	15
5	Technical	17	17	0	17	17	
5.1	Grade I	4	4	0	4	4	
5.2	Grade II	7	7	0	7	7	
5.3	Grade III	6	6	0	6	6	
5.4	Grade IV	0	0	0	0	0	
6	Administrative	1	2	-1	1	1	
6.1	Grade I	0	0	0	0	0	
6.2	Grade II	0	0	0	0	0	
6.3	Grade III	1	1	0	1	1	
6.4	Grade IV	0	1	-1	0	0	
7	Accounts and finance	1	1	0	1	1	
7.1	Grade I	0	0	0	0	0	
7.2	Grade II	0	0	0	0	0	
7.3	Grade III	1	1	0	1	1	
7.4	Grade IV	0	0	0	0	0	
8	Others (please specify)	0	0	0	0	0	
8.1	Grade I	0	0	0	0	0	
8.2	Grade II	0	0	0	0	0	
8.3	Grade III	0	0	0	0	0	
8.4	Grade IV	0	0	0	0	0	
	Total Employees	19	20	-1	19	19	

Petitioner

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F - 3.2

Administration and General Expenses

(Figures in Rs Crore)

S.N o	Particulars	Previous Year (2019-20)	Current Year (2020-21)			Ensuing Year (2021-22)	Remarks
		(Actuals / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
A	Administrative Expenses						
1	Rent rates and taxes	0	0	0.000	0.000	0.000	
	Lease / Rent	0	0	0.000	0.000	0.000	
	Rates & Taxes	0	0	0.000	0.000	0.000	
2	Insurance	0	0	0.000	0.000	0.000	
3	Revenue Stamp Expenses Account	0	0	0.000	0.000	0.000	
4	Telephone, Postage, Telegram & Telex Charges	0.0404269	0.0288508	0.013	0.042	0.043	
5	Incentive & Award To Employees/Outsiders	0	0	0.000	0.000	0.000	
6	Consultancy Charges	0	0	0.000	0.000	0.000	
7	Technical Fees	0	0	0.000	0.000	0.000	
8	Other Professional Charges	0.045792	0.020015	0.027	0.047	0.049	
9	Conveyance And Travelling	0.0407075	0.0061391	0.036	0.042	0.043	
10	License And Registration Fee Of						
	Plant And Machinery	0	0	0.000	0.000	0.000	
	Vehicles	0	0	0.000	0.000	0.000	
	Vehicle Expenses (Other Than Trucks And Delivery Vans)	0.0310503	0.0088034	0.023	0.032	0.033	
11							
	Vehicles Running Expenses Petrol And Oil	0.1049465	0.0816086	0.026	0.108	0.111	
	Hiring Of Vehicles	0.3317762	0.1891544	0.152	0.342	0.352	
12	Security / Service Charges Paid To Outside Agencies	0.3317762	0.1891544	0.152	0.342	0.352	
	Sub-Total 'A' (1 To 12)	0.5946994	0.3345713	0.278	0.612	0.630	
B	Other Charges						
1	Fee And Subscriptions Books And Periodicals	0	0	0.000	0.000	0.000	
2	Printing And Stationery	0.015778	0.0075109	0.009	0.016	0.017	
3	Advertisement Expenses (Other Than Purchase Related) Exhibition & Demo.	0.037612	0	0.039	0.039	0.040	
4	Contributions/Donations To Outside Institutes / Associations	0	0	0.000	0.000	0.000	
5	Electricity Charges To Offices	0	0	0.000	0.000	0.000	
6	Water Charges	0.029064	0.0159074	0.014	0.030	0.031	
7	Entertainment Charges	0	0	0.000	0.000	0.000	
8	Miscellaneous Expenses	0.002832	0	0.003	0.003	0.003	
	Sub-Total 'B' (1 To 8)	0.085286	0.0234183	0.064	0.088	0.090	
C	Legal Charges						
D	Auditor's Fee						
E	Material Related Expenses						
1	Freight On Capital Equipments	0	0	0.000	0.000	0	
2	Purchase Related Advertisement Expenses	0	0	0.000	0.000	0	
3	Vehicle running and hiring expenses (Truck/ Delivery Van)	0	0	0.000	0.000	0	
4	Other Freight	0	0	0.000	0.000	0	
5	Transit Insurance	0	0	0.000	0.000	0	
6	Octroi	0	0	0.000	0.000	0	
7	Incidental Stores Expenses	0	0	0.000	0.000	0	
8	Fabrication Charges	0	0	0.000	0.000	0	
	Sub Total 'E' (1 To 8)	0	0	0	0	0	
F	Grand Total (A To E)	0.6799854	0.3579896	0.342	0.700	0.721	
G	A&G expenses capitalised	0	0	0	0	0	
H	Net A&G Expenses (F - G)	0.6799854	0.3579896	0.342	0.700	0.721	

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F - 3.3

Repair & Maintenance Expenses

(Figures in Rs Crore)

S.No	Particulars	Previous Year (2019-20)	Current Year (2020-21)			Ensuing Year (2021- 22)	Remarks
		(Actuals / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
1	2	9	10	11 = 9+10	12	13	
1	Buildings and structures / civil works	0.0474473	0		0.19	0.19	
2	Plant & Machinery	0	0		0.00	0.00	
3	Cables & network	0	0		0.00	0.00	
4	Communication equipments	0.80116	0.014744		3.21	3.22	
5	Airconditioning plant	0	0		0.00	0.00	
6	Furniture & Fixtures	0.005	0		0.02	0.02	
7	Office equipments	0.002	0		0.01	0.01	
8	Vehicles	0	0		0.00	0.00	
9	Assets taken over and pending final valuation	0	0		0.00	0.00	
10	Misc. Equipment / items	0.001	0		0.00	0.00	
11	R&M Expenses	0.8566073	0.014744		2.39	2.39	
12	AMC Fees				1.04	1.05	
	Total Chargeable to R&M works	0.86	0.01		3.43	3.44	

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F - 4.1

Gross Fixed Asset

Previous Year (FY 2019-20)

Actual/ Audited

(Figures in Rs Crore)

S. No.	Particular	Rate of depreciation	Gross Fixed assets			
			At the beginning of the year	Additions during the year	Adjustment & deductions	At the end of the year
1	2	3	4	5	6	7
1	Lands & Rights		0.00	0.00	0.00	0.00
2	Buildings and structures / civil works		0.33	0.00	0.00	0.33
3	Plant & Machinery		0.00	0.00	0.00	0.00
4	Cables & network		0.02	0.00	0.00	0.02
5	Communication equipments		0.00	20.08	0.00	20.08
6	Airconditioning plant		0.00	0.01	0.00	0.01
7	Furniture & Fixtures		0.28	0.03	0.00	0.32
8	Office equipments		0.30	0.00	0.00	0.30
9	Vehicles		0.00	0.00	0.00	0.00
10	SCADA and IT system		13.21	0.16	0.00	13.37
11	Other equipmentment		0.02	0.01	0.00	0.03
	Total		14.15	20.30	0.00	34.45

Current Year (FY 2020-21)

Actual/ Estimated

S. No.	Particular	Rate of depreciation	Gross fixed assets			
			At the beginning of the year	Additions during the year	Adjustment & deductions	At the end of the year
1	2	3	4	5	6	7
1	Lands & Rights		0.00	0.00	0.00	0.00
2	Buildings and structures / civil works		0.33	0.00	0.00	0.33
3	Plant & Machinery		0.00	0.00	0.00	0.00
4	Cables & network		0.02	0.00	0.00	0.02
5	Communication equipments		20.08	0.00	0.00	20.08
6	Airconditioning plant		0.01	0.00	0.00	0.01
7	Furniture & Fixtures		0.32	0.06	0.00	0.38
8	Office equipments		0.30	0.00	0.00	0.30
9	Vehicles		0.00	0.00	0.00	0.00
10	SCADA and IT system		13.37	0.00	0.00	13.37
11	Other equipmentment		0.03	0.00	0.00	0.03
	Total		34.45	0.0610	0.00	34.51

Ensuing Year (FY 2021-22)

S. No.	Particular	Rate of depreciation	Gross fixed assets			
			At the beginning of the year	Additions during the year	Adjustment & deductions	At the end of the year
1	2	3	4	5	6	7
1	Lands & Rights		0.00	0.00	0.00	0.00
2	Buildings and structures / civil works		0.33	0.00	0.00	0.33
3	Plant & Machinery		0.00	0.00	0.00	0.00
4	Cables & network		0.02	0.03	0.00	0.05
5	Communication equipments		20.08	0.00	0.00	20.08
6	Airconditioning plant		0.01	0.00	0.00	0.01
7	Furniture & Fixtures		0.38	0.06	0.00	0.44
8	Office equipments		0.30	0.04	0.00	0.34
9	Vehicles		0.00	0.00	0.00	0.00
10	SCADA and IT system		13.37	2.55	0.00	15.92
11	Other equipmentment		0.03	0.01	0.00	0.04
12	Other equipmentment					
	Total		34.51	2.69	0.00	37.20

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F - 4.2

Asset-wise Depreciation

Previous Year (n-1)

Actual/ Audited

(Figures in Rs Crore)

S. No.	Particular	Rate of depreciation	Accumulated Depreciation at the beginning of the year	Depreciation provided for the year	Withdrawals during the year	Balance of accumulated depreciation at the end of the year
1	2	3	4	5	6	7
1	Lands & Rights	0.00%		-		
2	Buildings and structures / civil works	3.34%		0.01		
3	Plant & Machinery	5.28%		-		
4	Cables & network	5.28%		0.00		
5	Communication equipments	6.33%		0.63		
6	Airconditioning plant	5.28%		0.00		
7	Furniture & Fixtures	6.33%		0.02		
8	Office equipments	6.33%		0.02		
9	Vehicles	9.50%		-		
10	SCADA and IT system	15.00%		1.99		
11	Other equipment	5.28%		0.00		
	Total			2.68		

Current Year (n)

Actual/ Estimated

(Figures in Rs Crore)

S. No.	Particular	Rate of depreciation	Accumulated Depreciation at the beginning of the year	Depreciation provided for the year		Withdrawals during the year		Balance of accumulated depreciation at the end of the year
				Apr-Sep (Actual)	Oct-Mar (Estimated)	Apr-Sep (Actual)	Oct-Mar (Estimated)	
1	2	3	4	5	6	7	8	9
1	Lands & Rights	0.00%			-			
2	Buildings and structures / civil works	3.34%			0.01			
3	Plant & Machinery	5.28%			-			
4	Cables & network	5.28%			0.00			
5	Communication equipments	6.33%			1.26			
6	Airconditioning plant	5.28%			0.00			
7	Furniture & Fixtures	6.33%			0.02			
8	Office equipments	6.33%			0.02			
9	Vehicles	9.50%			-			
10	SCADA and IT system	15.00%			2.01			
11	Other equipment	5.28%			0.00			
	Total				3.32			

Ensuing Year (n+1)

(Figures in Rs Crore)

S. No.	Particular	Rate of depreciation	Accumulated Depreciation at the beginning of the year	Depreciation provided for the year	Withdrawals during the year	Balance of accumulated depreciation at the end of the year
1	2	3	4	5	6	7
1	Lands & Rights	0.00%		0.00		
2	Buildings and structures / civil works	3.34%		0.01		
3	Plant & Machinery	5.28%		0.00		
4	Cables & network	5.28%		0.00		
5	Communication equipments	6.33%		1.26		
6	Airconditioning plant	5.28%		0.00		
7	Furniture & Fixtures	6.33%		0.02		
8	Office equipments	6.33%		0.02		
9	Vehicles	9.50%		0.00		
10	SCADA and IT system	15.00%		2.19		
11	Other equipment	5.28%		0.00		
	Total			3.51		

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PTCUL, Dehradun

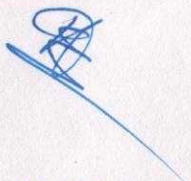
Form: F-5

Return on Equity

(Figures in Rs Crore)

S.No.	Item	Previous Year (FY 2019-20)	Current Year (FY 2020-21)			Ensuing Year (FY 2021-22)	Remarks
		(Actuals / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
1	Equity at the beginning of the year	3.95	10.00	-	10.00	10.00	
2	Capital Expenditure	20.16	-	0.02	0.02	2.54	
3	Equity portion of capital expenditure	6.05	-	0.01	0.01	0.76	
4	Equity at the end of the year	10.00		0.01	10.00	10.77	
	Return Computation						
5	Return on Equity on Average Balance of Equity	1.08	1.55	0.00	1.55	1.61	

RoE calculated on Average Equity for each FY
Capital Expenditure net of LDCD fund and grant


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Form: F - 6.1

Statement of Capital Expenditure

(Figures in Rs Crore)

Particulars	FY of Capitalisation	Previous Year (FY 2019-20)	Current Year (FY 2020-21)			Ensuing Year (FY 2021-22)	Remarks+	Total Expenditure Approved by Competent Authority	Total Expenditure Actually Incurred	Remarks++
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected				
A) Expenditure Details										
Lands & Rights		0.00	0.00	0.00	0.00	0.00				
Buildings and structures / civil works		0.00	0.00	0.00	0.00	0.00				
Plant & Machinery		13.26	0.00	0.00	0.00	13.26				
Cables & network		0.02	0.00	0.00	0.00	0.02				
Communication equipments		20.08	0.00	0.00	0.00	20.08				
Airconditioning plant		0.00	0.00	0.00	0.00	0.00				
Furniture & Fixtures		0.05	0.00	0.00	0.00	0.05				
Office equipments		0.07	0.00	0.00	0.00	0.07				
Vehicles		0.00	0.00	0.00	0.00	0.00				
SCADA and IT system		0.00	0.00	0.00	0.00	0.00				
Other equipment		0.00	0.00	0.00	0.00	0.00				
Total (A)		33.49	0.00	0.00	0.00	33.49				
B) Break up of sources of financing										
Rupee term Loan										
Debt 1										
Debt 2										
....										
Foreign Currency Loan										
Debt 1										
Debt 2										
....										
Equity										
In Rupees										
In Foreign Currency										
c) Others (Please specify)										
Total (B)										

Note:

- i) The break up wherever required and necessary may be given in respect of Loans and Equity financing supported with respective documentation.
 ii) Copies of Approval from competent authorities (if required) may be furnished in respect of cost of each Scheme, its components and scheme of finance.
 iii) Remarks+: Explain for the causes of deviation if the actual expenditure during the current year is expected to be different from that approved by UERC or other authorised agencies
 iv) Remarks++: Explain for the causes of deviation if the total actual expenditure is different from that approved by UERC or the authorised agencies

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 PTCUL, Dehradun

(Figures in Rs Crore)

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PTCUL, Dehradun

SLDC												
Form: F-6.1B												
Break-up of Construction/Supply/Service Packages												
												(Figures in Rs Crore)
Name/No. of Construction/supply/service package	Scope of works ¹ (in line with head of cost break-ups as applicable)	Whether awarded through ICB/DCB/ Departmentally/ Deposit Work, etc.	No. of bids received	Date of Award	Date of Start of work	Date of Completion of Work	Value of Award ² in (Rs. Lakh).	Firm or With Escalation in prices	Actual expenditure till the completion or up to COD whichever is earlier (Rs. Lakh)	Taxes & Duties and IEDC (Rs. Lakh)	IDC, FC, FERV & Hedging cost (Rs. Lakh)	Sub-Total (Rs. Lakh)
Nil												
<p>Note:</p> <p>1 The scope of work in any package should be indicated in conformity of cost break-up in Form-6.3 to the extent possible.</p> <p>2 If there is any package, which need to be shown in Indian Rupee and foreign currency(ies), the same should be shown separately along with the currency, the exchange rate and the date e.g. Rs. 800 Lakh. + US\$ 5m=Rs. 3900 Lakh. at US\$=Rs62 as on say 01.04.14.</p>												
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Form: F - 6.2

Statement of Capital Works-in-Progress

(Figures in Rs Crore)								
S. No.	Particulars	Year 1	Previous Year (FY 2019-20)	Current Year (FY 2020-21)			Ensuing Year (FY 2021-22)	Remarks
			Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April March)	Projected	
1	Opening balance of CWIP		Not applicable					
2	Add: New Investment							
	Capital Expenditure							
	Expenses Capitalised							
	Interest During Construction							
3	Less: Investment Capitalised							
4	Closing balance of CWIP							

Note:

i) Year 1 is the financial year closing after completion of Scheme.



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PTCUL, Dehradun

Form: F-6.3

Element wise Break-up of Project/Asset/Element Cost

(Figures in Rs Crore)

Sl. No. (1)	Cost in Rs. Lakh						Liabilities/ Provisions (5)	Variation (6=3-4-5)	Reasons for Variation (7)	Admitted Cost (8)
	As per Original Estimates (3)			Actual Capital Expenditure as on COD (4)						
	Quantity	Rate	Estimated Amount	Quantity	Rate	Estimated Amount				
A										
1.0	Preliminary works									
1.1	Design & Engineering									
1.2	Preliminary Investigation, Right of way, forest clearance, PTCC, general civil works etc.									
1.3	Total Preliminary works									
2.0	Material									
2.1	Spares									
2.2	Erection & Civil works including foundation									
2.3										
	Total material									
3.0	Taxes and Duties									
3.1	Custom Duty									
3.2	Other Taxes & Duties									
	Total Taxes & Duties									
Note:										
1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost over- run was beyond the control of SLDC.										
2. Separate details of free hold/lease hold land should be submitted.										

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[illegible][illegible]

(Figures in Pa. Cases)

Work/Equipment proposed to be added after COD upto Cut off Date/beyond Cut- off Date	Amount capitalized /Proposed to be capitalized	Justification	Regulations under which covered	Admitted Cost¹
Not Applicable as no Additional Capitalisation was done				
<p>If project has been completed and any tariff notification(s) has already been issued in the past, fill column 7 giving admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).</p>				
<p><i>n in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.</i></p> <p><i>spares are purchased along with any equipment, then the cost of such spares should be indicated separately.</i></p> <p><i>f de-capitalisation of assets separate details to be furnished. Further, the original book value and year of n of such asset to be furnished. Where de-caps are on estimated basis the same to be shown separately.</i></p>				
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PTCUL, Dehradun

(Figures in Rs Crore)

[illegible]

(Anil Kumar)
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PTCUL, Dehradun

SLDC						
Form: F-6.6						
Incidental Expenditure during Construction						
		(Figures in Rs Crore)				
Sr. No.	Parameters	Year - 1	Year- 2	Year 3	Year-4	Year-5
A	Expenses:	IEDC is NIL for SLDC				
1	Employees' Remuneration & Benefits					
2	Finance Costs					
3	Water Charges					
4	Communication Expenses					
5	Power Charges					
6	Other Office and Administrative Expense					
7	Others (Please Specify Details)					
8	Other pre-Operating Expenses					
					
B	Total Expenses					
	Less: Income from sale of tenders					
	Less: Income from guest house					
	Less: Income recovered from Contractor					
	Less: Interest on Deposits					
					
Note: IEDC should be duly reconciled with the corresponding figures of Auditor's Certificate.						
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Form: F-6.7								
Statement of De-capitalisation								
							(Figures in Rs Crore)	
Sr. No.	Year of De-capitalisation	Work/Equipment proposed to be De-capitalised	Year of capitalisation of asset/equipment being decapitalised	Original Book Value of the asset being decapitalised	Debt Equity ratio at the time of capitalisation	Cumulative Depreciation corresponding to decapitalisation	DCumulative Repayment of Loan corresponding to decapitalisation	Justification
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	No asset has been decapitalised							
2								
3								
4								
5								
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Form: F - 7

Draw Down Schedule for Calculation of IDC & Financing

(Figures in Rs Crore)

Sl. No.	Draw Down	Quarter 1			Quarter 2			Quarter n (COD)		
		Quantum in Foreign Currency	Exchange Rate on Draw Down Date	Amount in Indian Rupee	Quantum in Foreign Currency	Exchange Rate on Draw Down Date	Amount in Indian Rupee	Quantum in Foreign Currency	Exchange Rate on Draw Down Date	Amount in Indian Rupee
1	Loans									
1.1	Foreign Loans									
1.1.1	Foreign Loan 1									
	Draw Down Amount									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
1.1.2	Foreign Loan 1									
	Draw Down Amount									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
1.1.n	Foreign Loan n									
	Draw Down Amount									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
1.1	Total Foreign Loans									
	Draw Down Amount									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
1.2	Indian Loans									
1.2.1	Indian Loan 1									
	Draw Down Amount									
	IDC									
	Financing Charges									
1.2.2	Indian Loan 2									
	Draw Down Amount									
	IDC									
	Financing Charges									
1.2.n	Indian Loan n									
	Draw Down Amount									
	IDC									
	Financing Charges									
1.2	Total Indian Loans									
	Draw Down Amount									
	IDC									
	Financing Charges									
1	Total of Loans Drawn									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
2	Equity									
2.1	Foreign Equity Drawn									
2.2	Indian Equity Drawn									
2	Total Equity Deployed									

Not Applicable

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Note: 1. Drawl of Debt and Equity shall be on pari passu basis quarter wise to meet the Completion schedule. Drawl of higher Equity in beginning is permissible.
2. Applicable Interest Rates including reset dates used for computation may be furnished separately.

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Form: F- 8

Details of Capital Cost and Financing Structure

(Figures in Rs Crore)

Year ending March	FY of Capitalisation	Previous Year (FY 2019-20)	Current Year (FY 2020-21)			Ensuing Year (FY 2021-22)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
Basic Project Financial Parameters							
Capital Cost*							
Addition during the year		20.30			0.06	2.69	
Deletion during the year							
Gross Capital Cost (A)							
Equity against Original Project Cost							
Addition during the year		6.05			0.01	0.76	
Equity Sub-Total (B)		6.05			0.01	0.76	
Debt outstanding against the original Capital cost							
New Loans added during the year		14.11			0.01	1.78	
Debt Sub-Total (C)		14.11			0.01	1.78	
Grants against original project cost							
Addition during the year		0.14			0.04	0.15	
Grants Sub-Total (D)		0.14			0.04	0.15	
Total Financing (B+C+D)		20.30			0.06	2.69	

Note :

- *Approved or Actual Capital Cost whichever is less.
- The equity and loan shall be divided into foregin and domestic component if applicable.

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Form: F - 9

Details of Financial Packages

Source of Funds	Amount in FC	Exchange Rate	Amount in Indian Currency	Terms of Repayment	Grace Period	Interest Rate / Return on Equity	Guarantee Commission	Upfront Fees/ Exposure Premium	% of Total Debt	% of Total Equity	% of Total PC
	(Name of Currency)	(Rs./FC)	(Rs. in Crore)	(Years)	(Years)	(%)	(Rs. in Crore)	(Rs. in Crore)	(%)	(%)	(%)
(A) Debt	Not Applicable										
Foreign:											
Loan I											
Loan II											
Loan III											
Loan IV etc.											
Indian:											
Loan I											
Loan II etc.											
Total Loan (A)											
(B) Equity											
Foreign:											
Indian:											
Total Equity(B)											
(C) Grants											
Foreign:											
Indian:											
Total Grant (C)											
Total Financing (A+B+C)											
Total Project Cost											

Note:

- In case of projects having achieved COD: Financial package details, as admitted by the Competent Authority on COD of the Project, shall be furnished in the Format alongwith supporting documents.
- In case of projects which are yet to achieve their COD: Financial package details, as approved by the Competent Authority, shall be furnished in the Format alongwith supporting documents.
- FC- Foreign Currency
- PC- Project Cost

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Form: F - 10.1

Statement of Outstanding Loans

Previous year (n-1)

(Figures in Rs Crore)

Loan Agency (Source of loan)	Rate of interest (%)	Repayment period (Years)	Balance at the beginning of the year	Amount received during the year	Principal due during the year	Principal redeemed during the year	Principal Overdue at the year end	Principal Due at the year end	Remarks
	Actual/ Auditted	Actual/ Auditted	Actual/ Auditted	Actual/ Auditted	Actual/ Auditted	Actual/ Auditted	Actual/ Auditted	Actual/ Auditted	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)-(7)	(9)=(4)+(5)-(6)	(10)
A. Other than state government									
Loan 1 (REC, New Delhi)	10.75%	10 Years	75,90,900.00		75,90,900.00	75,90,900.00			
Loan 2 (REC, New Delhi)	10.75%	10 Years	13,86,400.00		13,86,400.00	13,86,400.00			
Loan 3 (Name of lender), etc.	11.25%	10 Years	75,71,143.00		75,71,143.00	75,71,143.00			
Sub-Total (A)			165,48,443.00	-	165,48,443.00	165,48,443.00	-	-	
B. Government Loans									
Type 1	0.00%	-	-	-	-	-	-	-	
Type 2	0.00%	-	-	-	-	-	-	-	
Type 3 etc.	0.00%	-	-	-	-	-	-	-	
Sub-Total (B)			-	-	-	-	-	-	
Sub-Total (A+B)			165,48,443.00	-	165,48,443.00	165,48,443.00	-	-	
C. Normative Loans									
TOTAL (A+B+C)			165,48,443.00		165,48,443.00	165,48,443.00			

Current Year (n)

(Figures in Rs Crore)

Loan Agency (Source of loan)	Rate of interest (%)	Repayment period (Years)	Balance at the beginning of the year	Amount received during the year	Principal due during the year	Principal redeemed during the year	Principal Overdue at the year end	Principal Due at the year end	Remarks
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)-(7)	(9)=(4)+(5)-(6)	(10)
A. Other than state government									
Loan 1 (REC, New Delhi)	10.75%	10 Years	-	-	-	-	-	-	
Loan 2 (REC, New Delhi)	10.75%	10 Years	-	-	-	-	-	-	
Loan 3 (Name of lender), etc.	11.25%	10 Years	-	-	-	-	-	-	
Sub-Total (A)			-	-	-	-	-	-	
B. Government Loans									
Type 1									
Type 2									
Type 3 etc.									
Sub-Total (B)									
Sub-Total (A+B)			-	-	-	-	-	-	
C. Normative Loans									
TOTAL (A+B+C)									

(Anil Kumar)

Director (Projects),
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Ensuing year (n+1)

(Figures in Rs Crore)

Loan Agency (Source of loan)	Rate of interest (%)	Repayment period (Years)	Balance at the beginning of the year	Amount to be received during the year	Principal due during the year	Principal to be redeemed during the year	Principal Overdue at the year end	Principal Due at the year end	Remarks
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)-(7)	(9)=(4)+(5)-(6)	(10)
A. Other than state government									
Loan 1 (REC, New Delhi)	10.75%	10 Years	-	-	-	-	-	-	
Loan 2 (REC, New Delhi)	10.75%	10 Years	-	-	-	-	-	-	
Loan 3 (Name of lender), etc.	11.25%	10 Years	-	-	-	-	-	-	
Sub-Total (A)									
B. Government Loans									
Type 1									
Type 2									
Type 3 etc.									
Sub-Total (B)									
Sub-Total (A+B)									
C. Normative Loans									
TOTAL (A+B+C)									

Note: i) In case reschedulement of any loan has been undertaken, the terms of reschedulement to be specified clearly, through an attachment alongwith copy of the letter from the Lender outlining the terms of Re-scedulement.
ii) Any Loan not allocated to any specific Scheme and not forming part of Approved Financial Package, to be shown separately, with reasons thereof.
iii) The original Financing Plan and the cumulative repayment as per the Original Financing Plan to be outlined for each Loan.
iv) For current year, Loans already drawn and the loan proposed to be drawn by end of year to be shown separately.
v) Any new loan from existing or new lenders to be identified separately as a Loan.
vi) In case of Foreign Currency Loans, data to be provided in the currency of borrowing alongwith the name of the currency..

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Form: F - 10.2

Calculation of Weighted Average Interest Rate of Interest on Actual

S.No.	Particulars	Previous Year (n-1)	Current Year (n)	(Figures in Rs Crore) Ensuing Year (n+1)
				Projected
	Loan 1 (REC, New Delhi)			
	Gross Loan - Opening	759,09,000.00	-	
	Cummulative payments of Loan upto Previous Year	683,18,100.00	-	
	Net Loan - Opening	75,90,900.00	-	
	Add: Drawl(s) during the year	-	-	
	Less: Repayment(s) of Loan during the year	75,90,900.00	-	
	Net Loan - Closing	-	-	
	Average Net Loan	37,95,450.00	-	
	Rate of Interest on Loan on Annual Basis	10.75%	-	
	Interest on Loan	3,91,244.00	-	
	Loan 2 (REC, New Delhi)			
	Gross Loan - Opening	138,64,000.00	-	
	Cummulative payments of Loan upto Previous Year	124,77,600.00	-	
	Net Loan - Opening	13,86,400.00	-	
	Add: Drawl(s) during the year	-	-	
	Less: Repayment(s) of Loan during the year	13,86,400.00	-	
	Net Loan - Closing	-	-	
	Average Net Loan	6,93,200.00	-	
	Rate of Interest on Loan on Annual Basis	10.75%		
	Interest on Loan	71,456.00	-	
	Loan 3 (REC New Delhi)			
	Gross Loan - Opening	529,98,000.00	-	
	Cummulative payments of Loan upto Previous Year	476,98,200.00	-	
	Net Loan - Opening	52,99,800.00	-	
	Add: Drawl(s) during the year	-	-	
	Less: Repayment(s) of Loan during the year	52,99,800.00	-	
	Net Loan - Closing	-	-	
	Average Net Loan	26,49,900.00	-	
	Rate of Interest on Loan on Annual Basis	11.25%		
	Interest on Loan	4,08,169.00	-	
	Total Loan			
	Gross Loan - Opening	1427,71,000.00	-	
	Cummulative payments of Loan upto Previous Year	1284,93,900.00	-	
	Net Loan - Opening	142,77,100.00	-	
	Add: Drawl(s) during the year	-	-	
	Less: Repayment(s) of Loan during the year	142,77,100.00	-	
	Net Loan - Closing	-	-	
	Average Net Loan	71,38,550.00	-	
	Rate of Interest on Loan on Annual Basis	10.75%		
	Interest on Loan	8,70,869.00	-	
	Weighted Average Rate of Interest on Loans	10.91%		

* In case of Foreign Loans, the calculation in Indian Rupee is to be furnished. However, the calculation in Original currency is also to be furnished separately in the same format

(Anil Kumar
Director (Projec
PTCUL, Dehrad

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Form: F - 10.3

Calculation of Interest on Normative Loan

(Figures in Rs Crore)

Particulars	Previous Year (n-1)	Current Year (n)	Ensuing Year (n+1)
			Projected
Gross Normative Loan - Opening			
Cummulative payments of Normative Loan upto Previous Year			
Net Normative Loan - Opening	3.54	14.97	11.66
Increase or Decreased due to ACE during the year	14.11	0.01	1.78
Less: Repayment of Normative Loan during the	2.68	3.32	3.51
Net Normative Loan - Closing	14.97	11.66	9.93
Average Normative Loan	9.25	13.32	10.80
Weighted Average Rate of Interest on Actual Loan on Annual Basis	10.94%	10.94%	10.94%
Interest on Normative Loan	1.01	1.46	1.18

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PTCUL, Dehradun

SLDC

Form: F - 11

Working Capital Requirement

(Figures in Rs Crore)

S.No.	Particulars	Previous Year (FY 2019-20)	Current Year (FY 2020-21)			Ensuing Year (FY 2021-22)	Remarks
		(Actuals/Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	
1	O&M expenses (equivalent to 1 month)				0.674	0.700	
2	Maintenance Spare (15% of operation and maintenance expenses)				1.214	1.260	
3	Receivables (Two months of SLDC Charges)				2.492	2.541	
4	Total Working capital				4.379	4.501	
5	Interest Rate (State Bank Advance Rate (SBAR))				12.15%	12.15%	
6	Interest on Working capital				0.532	0.547	


(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F -12

LDCD Fund

	Particulars	Previous Year (n-1)	Current Year (N)		Total	Ensuing year (n+1)	Remarks
			April-Sep (Actual)	Oct-Mar (Estimated)			
a	Opening LDCD Fund	5.69	7.10	7.78	7.10	8.49	
	Add:						
b	Additions in LDCD Fund during the year on account of:						
(i)	Short Term Open Access	1.25	0.50	0.55	1.05	0.66	
(ii)	Registration Fees	0.30	0.18	0.20	0.37	0.23	
(iii)							
(iv)							
c	Total LDCD Fund	7.24	7.78	8.53	8.53	9.39	
d	Less:						
d(i)	Utilisation for Capital Expenses	0.14	0.00	0.04	0.04	0.15	
d(ii)	Utilisation for Revenue Expenses						
e	Net LDCD Fund as on 31st March of the Year	7.104	7.78	8.49	8.49	9.24	
f	Average Fund accumulated during the Year						
	Total						

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

SLDC

Form: F - 13

Investment Plan for Next 3 Years

(Figures in Rs Crore)

S. No.	Name of Scheme / Description of investment	Total Project Cost	Ensuing Year (n+1)
1	2	3	4
1	Enhancement of Real Time Data Acquisition Capability	37.46	0.00
2	Establishment of Training & System Studies Facilities at LD Centre	0.00	0.00
3	Development of Application Software for Operator Assistance	1.50	1.00
4	Effective Communication System	0.00	0.00
5	Energy Accounting Balanceing & Settlement Mechanism.	2.50	1.50
6	Infrastructural Development	0.00	0.00
7	Any other Investment (Please Specify) (Establishment of new Control centre in place of old outdated/obsolete control centres)	24.62	0.19
	Total	66.08	2.69

Petitioner

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

ANNEXURE-I

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:102010201 S.L.D.C. Majra Dehradun

Report generated on: 15-OCT-2011:12:38

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
10	10.2	10.207	Buildings Containing Transmission Installations	3,329,652.45	0.00	0.00	0.00	3,329,652.45
		Total of Grphd:		3,329,652.45	0.00	0.00	0.00	3,329,652.45
	10.5	10.583	Tool & Tackles	174,797.00	0.00	0.00	0.00	174,797.00
		Total of Grphd:		174,797.00	0.00	0.00	0.00	174,797.00
	10.8	10.8	Furniture and Fixtures	2,341,115.81	320,533.00	0.00	320,533.00	2,661,648.81
		Total of Grphd:		2,341,115.81	320,533.00	0.00	320,533.00	2,661,648.81
	10.9	10.902	Typewriters	30,000.00	0.00	0.00	0.00	30,000.00
		10.906	Computers	1,709,989.84	0.00	0.00	0.00	1,709,989.84
		10.908	Telephones/ Mobile Phones	46,740.00	0.00	7,500.00	-7,500.00	39,240.00
		10.909	Others (Not Specified)	397,045.81	56,050.00	0.00	56,050.00	453,095.81
		Total of Grphd:		2,183,775.65	56,050.00	7,500.00	48,550.00	2,232,325.65
	Total of schdl:			8,029,340.91	376,583.00	7,500.00	369,083.00	8,398,423.91
12	12.9	12.908	Telephone/ Mobile Phones	0.00	0.00	0.00	0.00	0.00
		12.909	Other (Not Specified)	5,400.00	0.00	0.00	0.00	5,400.00
		Total of Grphd:		5,400.00	0.00	0.00	0.00	5,400.00
	Total of schdl:			5,400.00	0.00	0.00	0.00	5,400.00
14	14.9	14.97.906	Computers	0.00	1,009,606.00	0.00	1,009,606.00	1,009,606.00
		Total of Grphd:		0.00	1,009,606.00	0.00	1,009,606.00	1,009,606.00
	Total of schdl:			0.00	1,009,606.00	0.00	1,009,606.00	1,009,606.00
16	16.1	16.109	Office Equipment	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	Total of schdl:			0.00	0.00	0.00	0.00	0.00
22	22.20	22.20	Material Purchase accounts (Capital)	0.00	376,583.00	0.00	376,583.00	376,583.00
		Total of Grphd:		0.00	376,583.00	0.00	376,583.00	376,583.00
	22.22	22.22	Material Purchase Accounts (O&M)	3.00	98,900.00	0.00	98,900.00	98,903.00
		Total of Grphd:		3.00	98,900.00	0.00	98,900.00	98,903.00
	22.30	22.30	Materials Issue Accounts (Capital)	0.00	0.00	376,583.00	-376,583.00	-376,583.00
		Total of Grphd:		0.00	0.00	376,583.00	-376,583.00	-376,583.00
	22.32	22.32	Material Issue Accounts (O&M)	-3.00	0.00	0.00	0.00	-3.00
		Total of Grphd:		-3.00	0.00	0.00	0.00	-3.00
	22.40	22.40	Materials Transfer Inwards	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	22.50	22.50	Material Stock Adjustment Accounts (Capital)	0.00	0.00	0.00	0.00	0.00
		22.509	Others	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	22.60	22.60	Material Stock Accounts (Capital)	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	22.62	22.62	Materials Stock Accounts (O&M)	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	Total of schdl:			0.00	475,483.00	376,583.00	98,900.00	98,900.00
24	24.1	24.110	Cash in Hand	7,414.00	130,293.00	130,498.00	-205.00	7,209.00
		Total of Grphd:		7,414.00	130,293.00	130,498.00	-205.00	7,209.00
	24.2	24.230	Temporary Imprest with Staff	0.00	130,498.00	130,498.00	0.00	0.00
		Total of Grphd:		0.00	130,498.00	130,498.00	0.00	0.00
24.403	24.403	PNB		67,796.74	26,193,355.00	25,788,556.16	404,798.84	472,595.54

**(Anil Kumar)
Director (Projects),
PTCUL, Dehradun**

Executive Engineer
State Load Despatch Centre
PTCUL
Near I.S.B.T. Majra, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:102010201 S.L.D.C. Majra Dehradun

Report generated on: 15-OCT-20 11:12:38

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
24.403	24.403A		PNE (Service tax payment)	3,349.00	1,284,228.00	1,285,542.00	-1,314.00	2,035.00
			Total of Grphd:	71,145.74	27,477,583.00	27,074,098.16	403,484.84	474,630.98
24.603	24.603		Punjab National Bank	0.00	26,115,966.00	26,115,966.00	0.00	0.00
			Total of Grphd:	0.00	26,115,966.00	26,115,966.00	0.00	0.00
			Total of schdl:	78,559.74	53,854,340.00	53,451,060.16	403,279.84	481,639.58
27	27.2	27.202	T.A. Advance	0.00	30,000.00	30,000.00	0.00	0.00
			Total of Grphd:	0.00	30,000.00	30,000.00	0.00	0.00
			Total of schdl:	0.00	30,000.00	30,000.00	0.00	0.00
28	28.4	28.401	Amount Recoverable from Employees	-339,449.00	0.00	144,417.00	-144,417.00	-483,866.00
		28.401A	Amount Recoverable from Employees	487,278.00	7,500.00	0.00	7,500.00	494,778.00
			Total of Grphd:	147,829.00	7,500.00	144,417.00	-136,917.00	10,912.00
			Total of schdl:	147,829.00	7,500.00	144,417.00	-136,917.00	10,912.00
31	31.1	31.1	IUT Materials (With in Zone)	-4,507,999.42	0.00	0.00	0.00	-4,507,999.42
			Total of Grphd:	-4,507,999.42	0.00	0.00	0.00	-4,507,999.42
			Total of schdl:	-4,507,999.42	0.00	0.00	0.00	-4,507,999.42
32	32.1	32.1	IUT Capital Expenditure and Fixed Assets(With in Zone)	-674,107.01	0.00	0.00	0.00	-674,107.01
			Total of Grphd:	-674,107.01	0.00	0.00	0.00	-674,107.01
			Total of schdl:	-674,107.01	0.00	0.00	0.00	-674,107.01
33	33.1	33.1	Remittance to HQ by Units	1,455,943.00	0.00	0.00	0.00	1,455,943.00
			Total of Grphd:	1,455,943.00	0.00	0.00	0.00	1,455,943.00
			Total of schdl:	1,455,943.00	0.00	0.00	0.00	1,455,943.00
34	34.1	34.101	Pay	-150,372,000.00	0.00	13,408,000.00	-13,408,000.00	-163,780,000.00
		34.102	Deductions	-3,008,000.00	0.00	4,836,000.00	-4,836,000.00	-7,844,000.00
		34.103	T.A. With Pay	-90,000.00	0.00	110,000.00	-110,000.00	-200,000.00
		34.104	Contingency With Pay	-732,000.00	0.00	836,000.00	-836,000.00	-1,568,000.00
		34.105	O&M. With Pay	-11,000.00	0.00	776,000.00	-776,000.00	-787,000.00
		34.106	Leave Encashment (Working Employees)	-122,000.00	0.00	1,277,966.00	-1,277,966.00	-1,399,966.00
		34.107	Pay Arrear (Working Employees)	-1,829,000.00	0.00	90,000.00	-90,000.00	-1,919,000.00
		34.108	Medical Reimbursement (Working Employees)	-1,000.00	0.00	118,000.00	-118,000.00	-119,000.00
		34.109	UPSUL	-1,171,000.00	0.00	534,000.00	-534,000.00	-1,705,000.00
		34.110	Other Arrears (Working Employees)	-94,000.00	0.00	0.00	0.00	-94,000.00
		34.111	Exgratia/ Bonus (Working Employees)	-54,000.00	0.00	0.00	0.00	-54,000.00
		34.112	Incentive (Working Employees)	-380,000.00	0.00	0.00	0.00	-380,000.00
		34.113	Others	-85,000.00	0.00	1,447,000.00	-1,447,000.00	-1,532,000.00
		34.114	Pay Arrear (Retired/Ex Employees)	0.00	0.00	10,000.00	-10,000.00	-10,000.00
		34.117	Other Arrears (Retired/Ex Employees)	0.00	0.00	0.00	0.00	0.00
		34.118	Medical Reimbursement (Retired/Ex Employees)	-25,000.00	0.00	0.00	0.00	-25,000.00
		34.120	Others MA (Retired/Ex Employees)	-13,000.00	0.00	51,000.00	-51,000.00	-64,000.00
		34.128	CONTINGENCY	-1,502,000.00	0.00	1,281,850.00	-1,281,850.00	-2,783,850.00
		34.196	Capital (Internal Resource)	-149,000.00	0.00	58,150.00	-58,150.00	-207,150.00
		34.5	Inter Unit Transfer Fund Transfer to SLDC Development Fund	-796,000.00	0.00	1,282,000.00	-1,282,000.00	-2,078,000.00
			Total of Grphd:	-160,434,000.00	0.00	26,115,966.00	-26,115,966.00	-186,549,966.00
			Total of schdl:	-160,434,000.00	0.00	26,115,966.00	-26,115,966.00	-186,549,966.00
36	36.2	36.22	Inter Unit Account Personnel	-30,008.00	0.00	0.00	0.00	-30,008.00

Executive Engineer
State Load Dispatch Centre
PTCUL
Near I.S.B.T. Majra, Dehradun

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Report generated on: 15-OCT-2019:12:38

Location:102010201 S.L.D.C. Majra Dehradun

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	36.2		(Outside Zone)					
			Total of Grphd:	-30,008.00	0.00	0.00	0.00	-30,008.00
			Total of schdl:	-30,008.00	0.00	0.00	0.00	-30,008.00
37	37.3	37.31	IUT Cash Transaction (Within Zone)	-98,000.00	0.00	72,700.00	-72,700.00	-170,700.00
			Total of Grphd:	-98,000.00	0.00	72,700.00	-72,700.00	-170,700.00
	37.4	37.41	IUT- Other Adjustments (Within Zone)	-137,579.00	72,700.00	0.00	72,700.00	-64,879.00
			Total of Grphd:	-137,579.00	72,700.00	0.00	72,700.00	-64,879.00
			Total of schdl:	-235,579.00	72,700.00	72,700.00	0.00	-235,579.00
42	42.1	42.101	Liability for Supply of Material- Capital (Contractors/Suppliers)	0.00	376,583.00	376,583.00	0.00	0.00
			Total of Grphd:	0.00	376,583.00	376,583.00	0.00	0.00
			Total of schdl:	0.00	376,583.00	376,583.00	0.00	0.00
43	43.1	43.1	Liability for Supply of Materials/Works- O & M	-8,700.00	98,900.00	98,900.00	0.00	-8,700.00
			Total of Grphd:	-8,700.00	98,900.00	98,900.00	0.00	-8,700.00
			Total of schdl:	-8,700.00	98,900.00	98,900.00	0.00	-8,700.00
44	44.1	44.130A	Provision For Salaries (Year end Provision)	0.00	1,062,168.25	1,062,168.25	0.00	0.00
			Total of Grphd:	0.00	1,062,168.25	1,062,168.25	0.00	0.00
	44.3	44.310	Net Salary Payable	-1,805,882.00	1,805,882.00	1,735,529.00	70,353.00	-1,735,529.00
			Total of Grphd:	-1,805,882.00	1,805,882.00	1,735,529.00	70,353.00	-1,735,529.00
	44.4	44.401	Income Tax Deducted at Source	0.00	2,382,235.00	2,382,235.00	0.00	0.00
		44.402	Employees Provident Fund (Employees' Share)	-9,587,443.00	0.00	2,022,911.00	-2,022,911.00	-11,610,354.00
		44.406	Life Insurance Premium (SSS)	0.00	52,380.00	52,380.00	0.00	0.00
		44.407	Group Insurance (Deposit Linked)	-570,708.00	0.00	51,000.00	-51,000.00	-621,708.00
		44.410	Other Miscellaneous Recoveries Payable	0.00	0.00	0.00	0.00	0.00
		44.410A	Society VVKS-I KVBRSS Ltd, Araghar, Dehradun (SOC-A)	0.00	0.00	0.00	0.00	0.00
		44.410B	Society UVKSS Ltd, 18- EC Road, Dehradun (SOC-E)	0.00	1,852,960.00	1,852,960.00	0.00	0.00
		44.410C	Society Majra, Dehradun (SOC-M)	0.00	812,257.00	812,257.00	0.00	0.00
		44.410D	Society ETD 220 KV, Virbhadrha, Rishikesh (SOC-R)	0.00	549,900.00	549,900.00	0.00	0.00
		44.410I	Chief Minister Relief Fund	0.00	0.00	0.00	0.00	0.00
		44.412	Liability for Recovery against Electricity Charges and Duty	-452,122.00	2,016.00	62,844.00	-60,828.00	-512,950.00
		44.413	Recovery towards Relief Funds/ Donations	-26,093.00	0.00	0.00	0.00	-26,093.00
			Total of Grphd:	-10,636,366.00	5,651,748.00	7,786,487.00	-2,134,739.00	-12,771,105.00
	44.6	44.610	Liability towards GPF Subscription	-7,281,623.00	0.00	373,545.00	-373,545.00	-7,655,168.00
		44.620	Liability towards GPF Subscription Payable To Other Organization	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	-7,281,623.00	0.00	373,545.00	-373,545.00	-7,655,168.00
			Total of schdl:	-19,723,871.00	8,515,798.25	10,957,729.25	-2,437,931.00	-22,161,802.00
45	45.1	45.1	Liability for Salaries & Wages	0.00	14,041,250.00	14,041,250.00	0.00	0.00
			Total of Grphd:	0.00	14,041,250.00	14,041,250.00	0.00	0.00
	45.2	45.2	Liabilities for Other Establishment Bills & Payments through Imprests	0.00	1,570,945.00	1,570,945.00	0.00	0.00

Executive Engineer
State Load Despatch Centre
P.T.C.U.L.
Near I.S.B.T. Majra, Dehradun

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Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
45.2		Total of Grphd:		0.00	1,570,945.00	1,570,945.00	0.00	0.00
45.3		45.3 Liabilities for Stores and Service Bills		-34,423.00	10,179,566.16	10,188,213.16	-8,647.00	-43,070.00
		Total of Grphd:		-34,423.00	10,179,566.16	10,188,213.16	-8,647.00	-43,070.00
		Total of schdl:		-34,423.00	25,791,761.16	25,800,408.16	-8,647.00	-43,070.00
46	46.1	46.104 Retention Money from Suppliers/Contractors-Capital		-16,502.00	0.00	0.00	0.00	-16,502.00
		46.123 Earnest Money Deposits- O & M		0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		-16,502.00	0.00	0.00	0.00	-16,502.00
	46.4	46.430 Provision for Liability for Expenses (F&M)		-386,654.00	368,576.00	149,451.00	219,125.00	-167,529.00
		Total of Grphd:		-386,654.00	368,576.00	149,451.00	219,125.00	-167,529.00
46.52		46.521 Liability for T.U.T.-Material With in Zone		0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
46.9		46.924 Income Tax Deducted at Source on Payment to Contractors		-14,870.00	132,245.00	123,414.00	8,631.00	-6,039.00
		46.925 Service Tax Under Reverse Charged Mechanism w.e.f 01-07-2013 Onwards		0.00	0.00	0.00	0.00	0.00
		46.928 Liability for Payment of Sales Tax Deducted against Works Contract Bills		0.00	0.00	0.00	0.00	0.00
		46.929 Liability for Labour Cess Deducted from Contractors		0.00	0.00	0.00	0.00	0.00
		46.930A Liability for CGST		-6,045.00	0.00	135.00	-135.00	-6,180.00
		46.930B Liability for SGST		-6,045.00	0.00	135.00	-135.00	-6,180.00
		46.932 Liability for IGST (TDS of GST)		0.00	18,470.00	19,254.00	-784.00	-784.00
		46.932A Liability for CGST (TDS of GST)		-1,141.00	6,348.00	5,711.00	637.00	-504.00
		46.932B Liability for SGST (TDS of GST)		-1,141.00	6,348.00	5,711.00	637.00	-504.00
		46.936 Amount Payable to other S.E.Bs./State Government/Local Bodies		-10.00	0.00	0.00	0.00	-10.00
		Total of Grphd:		-29,252.00	163,411.00	154,360.00	9,051.00	-20,201.00
46.91		46.910 State Cheques		0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
		Total of schdl:		-432,408.00	531,987.00	303,811.00	228,176.00	-204,232.00
57	57.12	57.120 Officers		-482,173.00	0.00	0.00	0.00	-482,173.00
		Total of Grphd:		-482,173.00	0.00	0.00	0.00	-482,173.00
		Total of schdl:		-482,173.00	0.00	0.00	0.00	-482,173.00
62	62.36	62.361 Sale of Tender Forms		-3,714.00	0.00	1,500.00	-1,500.00	-5,214.00
		62.369 Balance Misc.Receipts		-1,995.00	0.00	0.00	0.00	-1,995.00
		Total of Grphd:		-5,709.00	0.00	1,500.00	-1,500.00	-7,209.00
62.6		62.609 Misc Receipt (Penalty)		-47.00	0.00	0.00	0.00	-47.00
		62.630 Recoveries for Transport Facilities		-60,500.00	0.00	45,032.00	-45,032.00	-105,532.00
		Total of Grphd:		-60,547.00	0.00	45,032.00	-45,032.00	-105,579.00
62.9		62.910 Recovery for Transport & Vehicles Expenses (Other than recoveries from Staff)		-15,172.00	0.00	0.00	0.00	-15,172.00
		62.917 Penalties for delay in Supplies/Execution of Works		-1,378.00	0.00	0.00	0.00	-1,378.00
		62.919 Receipts of Fees under RTI act-2005		-140.00	0.00	0.00	0.00	-140.00

Executive Engineer
State Load Despatch Centre
P.T.C.U.L.
Near S.B.T. Majra, Dehradun

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:102010201 S.L.D.C. Majra Dehradun

Report generated on: 15-OCT-20 11:12:38

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	62.9		Total of Grphd:	-16,890.00	0.00	0.00	0.00	-16,890.00
			Total of schdl:	-83,146.00	0.00	46,532.00	-46,532.00	-129,678.00
74	74.2	74.207	Office Buildings	20,660.00	0.00	0.00	0.00	20,660.00
			Total of Grphd:	20,660.00	0.00	0.00	0.00	20,660.00
	74.5	74.599	Other Miscellaneous Expenses	19,600.00	0.00	0.00	0.00	19,600.00
			Total of Grphd:	19,600.00	0.00	0.00	0.00	19,600.00
	74.7	74.700	Furnitures and Fixtures	45,429.00	0.00	0.00	0.00	45,429.00
			Total of Grphd:	45,429.00	0.00	0.00	0.00	45,429.00
	74.8	74.805	Repairing and maintenance of Photostate machine	1,500.00	0.00	0.00	0.00	1,500.00
		74.806	Computers	5,430.00	0.00	0.00	0.00	5,430.00
		74.809	Others	24,854.00	0.00	0.00	0.00	24,854.00
			Total of Grphd:	31,784.00	0.00	0.00	0.00	31,784.00
			Total of schdl:	117,473.00	0.00	0.00	0.00	117,473.00
75	75.1	75.110	Salaries- Permanent Employees (Stagnation Pay & DAP)	31,543,133.00	17,685,915.00	1,805,882.00	15,880,033.00	47,423,166.00
		75.111	Personnel Pay	56,395.00	17,779.00	0.00	17,779.00	74,174.00
		75.112	Special Pay	238,581.00	81,767.00	0.00	81,767.00	320,348.00
		75.113	Grade Pay	2,480,340.00	132,000.00	0.00	132,000.00	2,612,340.00
			Total of Grphd:	34,318,449.00	17,917,461.00	1,805,882.00	16,111,579.00	50,430,028.00
	75.3	75.310	Dearness Allowance - Permanent Employees	17,752,577.00	3,356,923.00	0.00	3,356,923.00	21,109,500.00
			Total of Grphd:	17,752,577.00	3,356,923.00	0.00	3,356,923.00	21,109,500.00
	75.4	75.412	House Rent Allowance	2,223,609.00	1,233,320.00	0.00	1,233,320.00	3,456,929.00
		75.414	Hill & High Altitude Allowance	331,991.00	115,352.00	0.00	115,352.00	447,343.00
		75.415	Performance Incentive	1,841,673.00	0.00	0.00	0.00	1,841,673.00
		75.416	Medical Allowance	731,712.00	209,649.00	16,392.00	193,257.00	924,969.00
		75.417	Motor cycle Allowance	500.00	0.00	0.00	0.00	500.00
		75.419	Coal Allowance	139,200.00	77,669.00	0.00	77,669.00	216,869.00
		75.420	Washing Allowance	0.00	0.00	0.00	0.00	0.00
		75.421	Essential Service Allowance	351,685.00	115,618.00	0.00	115,618.00	467,303.00
			Total of Grphd:	5,620,370.00	1,751,608.00	16,392.00	1,735,216.00	7,355,586.00
	75.429	75.431	Computer Appreciation Allowance	6,435.00	0.00	0.00	0.00	6,435.00
		75.432	Special Allowance (Non-Technical)	31,781.00	13,589.00	0.00	13,589.00	45,370.00
		75.435	Shift Allowance	668,851.00	196,330.00	0.00	196,330.00	865,181.00
		75.436	Special Allowance (Technical)	83,249.00	34,410.00	0.00	34,410.00	117,659.00
		75.439	Corporate Special Allowance	0.00	45.00	0.00	45.00	45.00
			Total of Grphd:	790,316.00	244,374.00	0.00	244,374.00	1,034,690.00
	75.5	75.510	Permanent Employees (BONUS)	163,218.00	48,356.00	0.00	48,356.00	211,574.00
			Total of Grphd:	163,218.00	48,356.00	0.00	48,356.00	211,574.00
	75.6	75.611	Medical Expenses Reimbursement	428,610.00	336,944.00	0.00	336,944.00	765,554.00
		75.617	Earned Leave Encashment	1,028,776.00	1,533,655.00	0.00	1,533,655.00	2,562,431.00
			Total of Grphd:	1,457,386.00	1,870,599.00	0.00	1,870,599.00	3,327,985.00
	75.8	75.831	Difference Of Pension	57,870.00	43,830.00	0.00	43,830.00	141,800.00
		75.832	D.A. on Difference Of Pension	66,302.00	3,364.00	0.00	3,364.00	69,666.00
		75.833	Arrear of Difference of Pension	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	164,272.00	47,194.00	0.00	47,194.00	211,466.00
			Total of schdl:	60,266,588.00	25,236,515.00	1,822,274.00	23,414,241.00	83,680,829.00

Executive Engineer
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P.T.C.U.L.
Near J.S.B.T. Majra Dehradun

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Report generated on: 15-OCT-20 11:12:38

Location: 102010201 S.L.D.C. Majra Dehradun

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
76	76.11	76.111	Telephone & Trunk Calls	822,064.00	358,052.00	2,919.00	355,133.00	1,177,197.00
		76.112	Postage & Telegrams	12,359.00	881.00	0.00	881.00	13,240.00
		Total of Grphd:		834,423.00	358,933.00	2,919.00	356,014.00	1,190,437.00
76.12	76.125	Other Professional/ Consultancy Charges		616,471.00	155,070.00	0.00	155,070.00	771,541.00
		Total of Grphd:		616,471.00	155,070.00	0.00	155,070.00	771,541.00
76.13	76.132	Travelling Allowance to Officers		354,081.00	93,253.00	0.00	93,253.00	447,334.00
	76.133	Travelling Allowance to Employees		2,584.00	113,511.00	0.00	113,511.00	116,095.00
	76.136	Vehicle Running Expenses-Petrol & Fuel		444,386.00	133,772.00	0.00	133,772.00	578,158.00
	76.136A	Hiring Charges of Vehicle		1,973,280.00	597,883.00	0.00	597,883.00	2,571,163.00
	76.137	Local Outdoor Duty Allowance		64,011.00	36,432.00	0.00	36,432.00	100,443.00
		Total of Grphd:		2,838,342.00	974,851.00	0.00	974,851.00	3,813,193.00
76.15	76.151	Fees & Subscription		10,000.00	0.00	0.00	0.00	10,000.00
	76.152	Books & Periodicals		330.00	0.00	0.00	0.00	330.00
	76.153	Printing of Stationary		523,616.00	66,040.00	0.00	66,040.00	589,656.00
	76.155	Advertisement Expenses		297,509.00	209,757.00	0.00	209,757.00	507,266.00
	76.159	Security Guard Payment		4,267,066.00	1,348,815.00	0.00	1,348,815.00	5,615,881.00
	76.161	Training Expenses		0.00	28,320.00	0.00	28,320.00	28,320.00
	76.190	Miscellaneous Expenses		252,540.00	82,993.00	0.00	82,993.00	335,533.00
		Total of Grphd:		5,351,061.00	1,735,925.00	0.00	1,735,925.00	7,086,986.00
Total of schdl:				9,640,297.00	3,224,779.00	2,919.00	3,221,860.00	12,862,157.00
78	78.88	78.883	Other Bank Charges	0.00	847.16	0.00	847.16	847.16
		Total of Grphd:		0.00	847.16	0.00	847.16	847.16
Total of schdl:				0.00	847.16	0.00	847.16	847.16
83	83.5	83.501	Prior Period Wage Board Arrear	607,973.00	129,556.00	129,556.00	0.00	607,973.00
		Total of Grphd:		607,973.00	129,556.00	129,556.00	0.00	607,973.00
Total of schdl:				607,973.00	129,556.00	129,556.00	0.00	607,973.00
Total of Report:				-106,297,010.78	119,736,938.57	119,736,938.57	0.00	-106,297,010.78

Executive Engineer
State Load Dispatch Centre
PTCUL
Near S.B.T. Majra, Dehradun

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-20 13:03:48

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
10	10.5	10.543	Other Transmission Plants- Transformers S/S Equipments & Other fixed Appartus	24,406,057.55	0.00	0.00	0.00	24,406,057.55
		10.563	Batteries including Charging Equipments	1,448,457.00	1,158,760.00	579,380.00	579,380.00	2,027,837.00
		10.571	Communication Equipment-Radio & High Frequency Carrier System	26,622,714.45	0.00	0.00	0.00	26,622,714.45
		10.574	Static Machine Tools Equipments	5,019,324.50	0.00	0.00	0.00	5,019,324.50
		10.576	Air-Conditioning Plant- Static	1,585,818.00	0.00	0.00	0.00	1,585,818.00
		10.577	Air-Conditioning Plant-Portable	485,456.00	0.00	0.00	0.00	485,456.00
		10.599	Other Miscellaneous Equipments	72,504,093.53	200,820,206.86	0.00	200,820,206.86	273,324,300.39
		Total of Grphd:		132,071,921.03	201,978,966.86	579,380.00	201,399,586.86	333,471,507.89
	10.6	10.685	Miscellaneous Equipments	180,087.00	0.00	0.00	0.00	180,087.00
		Total of Grphd:		180,087.00	0.00	0.00	0.00	180,087.00
	10.8	10.8	Furniture and Fixtures	504,626.81	0.00	0.00	0.00	504,626.81
		Total of Grphd:		504,626.81	0.00	0.00	0.00	504,626.81
	10.9	10.906	Computers	-445,344.91	0.00	0.00	0.00	-445,344.91
		10.908	Telephone/ Mobile Phones	26,000.00	0.00	15,500.00	-15,500.00	10,500.00
		10.909	Others (Not Specified)	1,158,805.00	0.00	0.00	0.00	1,158,805.00
		10.910	Biometric Machine	10,620.00	21,240.00	10,620.00	10,620.00	21,240.00
		Total of Grphd:		750,080.09	21,240.00	26,120.00	-4,880.00	745,200.09
	Total of schdl:			133,506,714.93	202,000,206.86	605,500.00	201,394,706.86	334,901,421.79
14	14.51	14.51.601	Overhead Lines (towers, poles, fixtures, over-head conductors and devices)	23,043,720.00	0.00	23,043,720.00	-23,043,720.00	0.00
		Total of Grphd:		23,043,720.00	0.00	23,043,720.00	-23,043,720.00	0.00
	14.52	14.52.601	Overhead Lines (towers, poles, fixtures, over-head conductors and devices)	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	14.53	14.53.601	Overhead Lines (towers, poles, fixtures, over-head conductors and devices)	51,792,171.00	0.00	0.00	0.00	51,792,171.00
		Total of Grphd:		51,792,171.00	0.00	0.00	0.00	51,792,171.00
	14.8	14.88	A.P.D.R.P.	20,217,664.00	157,558,822.86	177,776,486.86	-20,217,664.00	0.00
		14.89	Other Works	15,148.00	0.00	0.00	0.00	15,148.00
		Total of Grphd:		20,232,812.00	157,558,822.86	177,776,486.86	-20,217,664.00	15,148.00
	14.9	14.96	CWIP of Grants Works	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	Total of schdl:			95,068,703.00	157,558,822.86	200,820,206.86	-43,261,384.00	51,807,319.00
22	22.20	22.20	Material Purchase accounts (Capital)	0.00	939,030.15	0.00	939,030.15	939,030.15
		Total of Grphd:		0.00	939,030.15	0.00	939,030.15	939,030.15
	22.22	22.22	Material Purchase Accounts (O&M)	0.00	9,888.00	0.00	9,888.00	9,888.00
		Total of Grphd:		0.00	9,888.00	0.00	9,888.00	9,888.00
	22.30	22.30	Materials Issue Accounts (Capital)	0.00	0.00	590,000.00	-590,000.00	-590,000.00
		Total of Grphd:		0.00	0.00	590,000.00	-590,000.00	-590,000.00
	22.32	22.32	Material Issue Accounts (O&M)	0.00	0.00	9,888.00	-9,888.00	-9,888.00
		Total of Grphd:		0.00	0.00	9,888.00	-9,888.00	-9,888.00
	22.34	22.34	Materials Issued to Contractors (O&M)	0.00	0.00	359,650.15	-359,650.15	-359,650.15

**(Anil Kumar)
Director (Projects),
PTCUL, Dehradun**

**Executive Engineer
SCADA Section
PTCUL, Dehradun**

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-20 13:03:48

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
22.34		Total of Grphd:		0.00	0.00	359,650.15	-359,650.15	-359,650.15
22.37	22.37	Materials Returned by Contractors (Capital)		0.00	11,529,756.15	0.00	11,529,756.15	11,529,756.15
		Total of Grphd:		0.00	11,529,756.15	0.00	11,529,756.15	11,529,756.15
22.40	22.40	Materials Transfer Inwards		0.00	10,620.00	0.00	10,620.00	10,620.00
		Total of Grphd:		0.00	10,620.00	0.00	10,620.00	10,620.00
22.42	22.42	Materials Transfer Outwards		0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
22.52	22.52	Material Stock Adjustment Accounts (O & M)		0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
22.60	22.60	Material Stock Accounts (Capital)		27,854,494.43	0.00	0.00	0.00	27,854,494.43
		Total of Grphd:		27,854,494.43	0.00	0.00	0.00	27,854,494.43
22.62	22.62	Materials Stock Accounts (O&M)		-1,537,294.80	0.00	0.00	0.00	-1,537,294.80
		Total of Grphd:		-1,537,294.80	0.00	0.00	0.00	-1,537,294.80
Total of schdl:				26,317,199.63	12,489,294.30	959,538.15	11,529,756.15	37,846,955.78
24	24.1	24.110 Cash in Hand		5,278.00	315,000.00	301,922.00	13,078.00	18,356.00
		Total of Grphd:		5,278.00	315,000.00	301,922.00	13,078.00	18,356.00
24.2	24.220 Temporary Imprest with Staff			0.00	301,922.00	301,922.00	0.00	0.00
		Total of Grphd:		0.00	301,922.00	301,922.00	0.00	0.00
24.403	24.403 PNB			166,154.95	27,795,321.00	27,489,421.14	305,899.86	472,054.81
	24.403A PNB (Service tax payment)			2,173.00	684,014.00	684,205.00	1,809.00	3,982.00
		Total of Grphd:		168,327.95	28,481,335.00	28,173,626.14	307,708.86	476,036.81
24.603	24.603 Punjab National Bank			0.00	27,733,000.00	27,733,000.00	0.00	0.00
		Total of Grphd:		0.00	27,733,000.00	27,733,000.00	0.00	0.00
Total of schdl:				173,605.95	56,811,257.00	56,510,470.14	320,786.86	494,392.81
25	25.7	25.7 Contractors Materials Control Account (Capital)		168,825,393.86	359,650.15	169,088,579.01	-168,728,928.86	96,465.00
		Total of Grphd:		168,825,393.86	359,650.15	169,088,579.01	-168,728,928.86	96,465.00
Total of schdl:				168,825,393.86	359,650.15	169,088,579.01	-168,728,928.86	96,465.00
26	26.5	26.5 Advance to Suppliers/Contractors (O & M) - Interest Free		22,163.00	0.00	0.00	0.00	22,163.00
		Total of Grphd:		22,163.00	0.00	0.00	0.00	22,163.00
Total of schdl:				22,163.00	0.00	0.00	0.00	22,163.00
28	28.1	28.104 Sundry Debtors for Rental from Property		0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
28.4	28.401 Amount Recoverable from Employees			-369,216.00	0.00	328.00	-328.00	-369,544.00
	28.401A Amount Recoverable from Employees			361,451.00	298.00	0.00	298.00	361,749.00
		Total of Grphd:		-7,765.00	298.00	328.00	-30.00	-7,795.00
28.8	28.810 Expenses Recoverable from Suppliers/Contractors			0.00	0.00	4,021.00	-4,021.00	-4,021.00
		Total of Grphd:		0.00	0.00	4,021.00	-4,021.00	-4,021.00
Total of schdl:				-7,765.00	298.00	4,349.00	-4,051.00	-11,816.00
31	31.1	31.1 IUT Materials (With in Zone)		-11,702,039.65	0.00	10,620.00	-10,620.00	-11,712,659.65
		Total of Grphd:		-11,702,039.65	0.00	10,620.00	-10,620.00	-11,712,659.65
Total of schdl:				-11,702,039.65	0.00	10,620.00	-10,620.00	-11,712,659.65
32	32.1	32.1 IUT Capital Expenditure and Fixed Assets (With in Zone)		-10,610,964.03	15,500.00	0.00	15,500.00	-10,595,464.03

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Executive Engineer
SCADA Division
PTCUL, Dehradun

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Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-20 13:03:48

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	32.1		Total of Grphd:	-10,610,964.03	15,500.00	0.00	15,500.00	-10,595,464.03
			Total of schdl:	-10,610,964.03	15,500.00	0.00	15,500.00	-10,595,464.03
33	33.1	33.1	Remittance to HQ by Units	52,038.00	0.00	0.00	0.00	52,038.00
			Total of Grphd:	52,038.00	0.00	0.00	0.00	52,038.00
			Total of schdl:	52,038.00	0.00	0.00	0.00	52,038.00
34	34.1	34.1	Inter Unit Transfer Fund Transfer to H/Q(Transfer from HQ to Branch Exp.)	-113,608,000.00	0.00	0.00	0.00	-113,608,000.00
		34.101	Pay	-54,850,000.00	0.00	8,817,000.00	-8,817,000.00	-63,667,000.00
		34.102	Deductions	-3,466,000.00	0.00	1,681,000.00	-1,681,000.00	-5,147,000.00
		34.103	T.A. With Pay	-170,000.00	0.00	120,000.00	-120,000.00	-290,000.00
		34.104	Contingency With Pay	-1,573,000.00	0.00	1,080,000.00	-1,080,000.00	-2,653,000.00
		34.105	OSM. With Pay	-973,000.00	0.00	7,780,800.00	-7,780,800.00	-8,753,800.00
		34.106	Leave Encashment (Working Employees)	-1,443,000.00	0.00	0.00	0.00	-1,443,000.00
		34.107	Pay Arrear (Working Employees)	0.00	0.00	331,000.00	-331,000.00	-331,000.00
		34.108	Medical Reimbursement (Working Employees)	-23,000.00	0.00	5,000.00	-5,000.00	-28,000.00
		34.109	UPSUL	-414,000.00	0.00	0.00	0.00	-414,000.00
		34.110	Other Arrears (Working Employees)	0.00	0.00	204,000.00	-204,000.00	-204,000.00
		34.113	Others	-27,867,000.00	0.00	2,920,000.00	-2,920,000.00	-30,787,000.00
		34.114	Pay Arrear (Retired/Ex Employees)	-326,000.00	0.00	0.00	0.00	-326,000.00
		34.116	Leave Encashment (Retired/Ex Employees)	-332,000.00	0.00	0.00	0.00	-332,000.00
		34.117	Other Arrears (Retired/Ex Employees)	0.00	0.00	3,000.00	-3,000.00	-3,000.00
		34.118	Medical Reimbursement (Retired/Ex Employees)	0.00	0.00	3,000.00	-3,000.00	-3,000.00
		34.119	Medical Reimbursement Arrear (Retired/Ex Employees)	0.00	0.00	0.00	0.00	0.00
		34.120	Others MA (Retired/Ex Employees)	0.00	0.00	15,000.00	-15,000.00	-15,000.00
		34.122	REC OLD	-17,335,000.00	0.00	0.00	0.00	-17,335,000.00
		34.123	REC NEW	-178,251,000.00	0.00	0.00	0.00	-178,251,000.00
		34.126	O & M	-34,104,623.00	0.00	3,265,000.00	-3,265,000.00	-37,369,623.00
		34.128	CONTINGENCY	-15,394,377.00	0.00	1,508,200.00	-1,508,200.00	-16,902,577.00
		34.196	Capital (Internal Resource)	0.00	0.00	0.00	0.00	0.00
		34.5	Inter Unit Transfer Fund Transfer to SLOC Development Fund	-236,000.00	0.00	0.00	0.00	-236,000.00
			Total of Grphd:	-450,366,000.00	0.00	27,733,000.00	-27,733,000.00	-478,099,000.00
	34.8	34.81	Inter Unit Transfer Fund Transfer from H/Q(State Govt Loan)	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	0.00	0.00	0.00	0.00	0.00
			Total of schdl:	-450,366,000.00	0.00	27,733,000.00	-27,733,000.00	-478,099,000.00
37	37.1	37.1	Inter Unit Account - Other Transaction/ Adjustments (Others With in Zone)	15,166,813.00	0.00	0.00	0.00	15,166,813.00
			Total of Grphd:	15,166,813.00	0.00	0.00	0.00	15,166,813.00
	37.4	37.41	IUT- Other Adjustments (Within Zone)	-88,446,828.00	0.00	0.00	0.00	-88,446,828.00
			Total of Grphd:	-88,446,828.00	0.00	0.00	0.00	-88,446,828.00
			Total of schdl:	-73,280,015.00	0.00	0.00	0.00	-73,280,015.00
42	42.1	42.101	Liability for Supply of Material- Capital (Contractors/Suppliers)	-7,316,415.35	579,380.00	939,030.15	-359,650.15	+7,676,065.50

**Executive Engineer
SCADA Division
PTCUL, Dehradun**

**(Anil Kumar)
Director (Projects),
PTCUL, Dehradun**

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-2013:03:48

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	42.1	42.102	Liability for Supply of Material-Capital (stores organisation)	15,000.00	0.00	0.00	0.00	15,000.00
		Total of Grphd:		-7,301,415.35	579,380.00	939,030.15	-359,650.15	-7,661,065.50
		Total of schdl:		-7,301,415.35	579,380.00	939,030.15	-359,650.15	-7,661,065.50
43	43.1	43.1	Liability for Supply of Materials/Works- O & M	-636,547.00	18,204.00	9,888.00	8,316.00	-628,231.00
		Total of Grphd:		-636,547.00	18,204.00	9,888.00	8,316.00	-628,231.00
		Total of schdl:		-636,547.00	18,204.00	9,888.00	8,316.00	-628,231.00
44	44.1	44.130A	Provision for Salaries (Year end Provision)	0.00	892,656.50	892,656.50	0.00	0.00
		Total of Grphd:		0.00	892,656.50	892,656.50	0.00	0.00
	44.3	44.310	Net Salary Payable	-931,347.00	931,347.00	1,248,439.00	-317,092.00	-1,248,439.00
		44.330	Liability for Medical Expenses	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		-931,347.00	931,347.00	1,248,439.00	-317,092.00	-1,248,439.00
44.4	44.401	44.401	Income Tax Deducted at Source	0.00	4,675,600.00	4,675,600.00	0.00	0.00
		44.402	Employees Provident Fund (Employees' Share)	-5,870,138.00	0.00	1,159,478.00	-1,159,478.00	-7,029,616.00
		44.407	Group Insurance (Deposit Linked)	-214,093.75	0.00	12,750.00	-12,750.00	-226,843.75
		44.410A	Society VVKS-I KVBRS Ltd, Araghar, Dehradun (SOC-A)	0.00	0.00	0.00	0.00	0.00
		44.410B	Society UVKS Ltd, 18- EC Road, Dehradun (SOC-B)	0.00	398,020.00	398,020.00	0.00	0.00
		44.410C	Society Majra, Dehradun (SOC-M)	0.00	30,750.00	30,750.00	0.00	0.00
		44.410D	Society ETD 220 KV, Virbhadrha, Rishikesh (SOC-R)	0.00	40,000.00	40,000.00	0.00	0.00
		44.410E	Society UPSEB Employees Co-op society Ltd., Yamuna Colony (SOC-Y)	0.00	30,250.00	30,250.00	0.00	0.00
		44.410F	Cooperative Society Poorkee (T& C Division) (SOCRR)	0.00	371,000.00	371,000.00	0.00	0.00
		44.410I	Chief Minister Relief Fund	0.00	0.00	0.00	0.00	0.00
		44.412	Liability for Recovery against Electricity Charges and Duty	-159,052.00	0.00	26,212.00	-26,212.00	-185,264.00
		44.413	Recovery towards Relief Funds/Donations	-10,180.00	0.00	0.00	0.00	-10,180.00
		Total of Grphd:		-6,253,463.75	5,545,620.00	6,744,060.00	-1,198,440.00	-7,451,903.75
44.6	44.610	44.610	Liability towards GPF Subscription	-4,725,176.00	0.00	362,094.00	-362,094.00	-5,087,270.00
		44.620	Liability towards GPF Subscription Payable To Other Organization	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		-4,725,176.00	0.00	362,094.00	-362,094.00	-5,087,270.00
		Total of schdl:		-11,909,986.75	7,369,623.50	9,247,249.50	-1,877,626.00	-13,787,612.75
45	45.1	45.1	Liability for Salaries & Wages	0.00	9,820,534.00	9,820,534.00	0.00	0.00
		Total of Grphd:		0.00	9,820,534.00	9,820,534.00	0.00	0.00
	45.2	45.2	Liabilities for Other Establishment Bills & Payments through Imprests	0.00	497,290.00	497,290.00	0.00	0.00
		Total of Grphd:		0.00	497,290.00	497,290.00	0.00	0.00
	45.3	45.3	Liabilities for Stores and Service Bills	-9,082,324.00	20,800,561.14	18,013,841.14	2,786,720.00	-6,295,604.00
		Total of Grphd:		-9,082,324.00	20,800,561.14	18,013,841.14	2,786,720.00	-6,295,604.00
		Total of schdl:		-9,082,324.00	31,118,385.14	28,331,665.14	2,786,720.00	-6,295,604.00
46	46.1	46.103	Earnest Money Deposit-Capital	0.00	0.00	0.00	0.00	0.00
		46.104	Retention Money from Suppliers/Contractors-Capital	-36,892,456.00	0.00	0.00	0.00	-36,892,456.00

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Period From 01-APR-19 To 31-MAR-20

Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-2013:03:48

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
46.1		46.112	Retention Money Against time extension(Other)	0.00	0.00	0.00	0.00	0.00
		46.121	Security Deposit in Cash-O & M	-18,598.00	0.00	0.00	0.00	-18,598.00
		46.123	Earnest Money Deposits- O & M	1,616,390.00	96,000.00	36,000.00	60,000.00	1,676,390.00
		46.124	Retention Money from Suppliers/Contractors-O & M	-2,787,459.00	0.00	0.00	0.00	-2,787,459.00
		Total of Grphd:		-38,082,123.00	96,000.00	36,000.00	60,000.00	-38,022,123.00
46.4		46.430	Provision for Liability for Expenses (R&M)	-543,070.00	200,732.00	0.00	200,732.00	-342,338.00
		Total of Grphd:		-543,070.00	200,732.00	0.00	200,732.00	-342,338.00
46.52		46.521	Liability for I.U.T.-Material With in Zone	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
46.53		46.531	IUT Fixed Assets Within Zone	0.00	26,120.00	26,120.00	0.00	0.00
		Total of Grphd:		0.00	26,120.00	26,120.00	0.00	0.00
46.9		46.924	Income Tax Deducted at Source on Payment to Contractors	-10,560.00	191,552.00	180,992.00	10,560.00	0.00
		46.925	Service Tax Under Reverse Charged Mechanism w.e.f 01-07-2012 Onwards	0.00	0.00	0.00	0.00	0.00
		46.927	Liability for Payment-State Sales Tax/Trade Tax	0.00	0.00	0.00	0.00	0.00
		46.928	Liability for Payment of Sales Tax Deducted against Works Contract Bills	0.00	0.00	0.00	0.00	0.00
		46.929	Liability for Labour Cess Deducted from Contractors	0.00	4,411.00	4,411.00	0.00	0.00
		46.930	Liability for IGST	-900.00	111,798.00	118,414.00	-6,616.00	-7,516.00
		46.930A	Liability for CGST	-9,575.38	0.00	540.00	-540.00	-10,115.38
		46.930B	Liability for SGST	-9,575.38	0.00	540.00	-540.00	-10,115.38
		46.932	Liability for IGST (TDS of GST)	-2,499.00	132,236.00	129,737.00	2,499.00	0.00
		46.932A	Liability for CGST (TDS of GST)	-2,001.50	9,959.00	7,957.50	2,001.50	0.00
		46.932B	Liability for SGST (TDS of GST)	-2,001.50	9,959.00	7,957.50	2,001.50	0.00
		Total of Grphd:		-37,112.76	459,915.00	450,549.00	9,366.00	-27,746.76
		Total of schdl:		-38,662,305.76	782,767.00	512,669.00	270,098.00	-38,392,207.76
62	62.3	62.340	Sale of Scrap	0.00	0.00	20,000.00	-20,000.00	-20,000.00
		Total of Grphd:		0.00	0.00	20,000.00	-20,000.00	-20,000.00
62.36		62.361	Sale of Tender Forms	-15,557.24	0.00	9,250.00	-9,250.00	-24,807.24
		62.369	Balance Misc.Receipts	-13,127.00	0.00	0.00	0.00	-13,127.00
		Total of Grphd:		-28,684.24	0.00	9,250.00	-9,250.00	-37,934.24
62.6		62.609	Misc Receipt (Penalty)	-753.00	0.00	13,503.00	-13,503.00	-14,256.00
		62.630	Recoveries for Transport Facilities	-130,620.00	0.00	28,600.00	-28,600.00	-159,220.00
		Total of Grphd:		-131,373.00	0.00	42,103.00	-42,103.00	-173,476.00
62.9		62.910	Recovery for Transport & Vehicles Expenses (Other than recoveries from Staff)	-5,723.00	0.00	0.00	0.00	-5,723.00
		62.917	Penalties for delay in Supplies/Execution of Works	-70,549.00	0.00	18,974.00	-18,974.00	-89,523.00
		Total of Grphd:		-76,272.00	0.00	18,974.00	-18,974.00	-95,246.00
		Total of schdl:		-236,329.24	0.00	90,327.00	-90,327.00	-326,656.24
74	74.1	74.115	Indoor, outdoor lighting system, P.A.System, Internal communication	4,900.00	0.00	0.00	0.00	4,900.00



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Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-20 13:03:48

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	74.1		system					
		74.138	Transmission Plant:Transformers & equipment having a rating of 100 KVA and above	1,612,764.00	0.00	0.00	0.00	1,612,764.00
		74.147	Switchgears including cable connections	0.00	0.00	0.00	0.00	0.00
		74.148	Batteries including charging equipments	5,164,514.00	71,152.00	0.00	71,152.00	5,235,666.00
		74.151	Communication equipments, Radio & Higher frequency carrier system	13,379,928.00	696,286.00	0.00	696,286.00	14,076,214.00
		74.152	Communication Equipments	15,925,108.00	6,596,074.00	0.00	6,596,074.00	22,521,182.00
		74.154	Air Conditioning Plants (Static)	1,746,913.00	648,088.00	0.00	648,088.00	2,395,001.00
		74.157	Meter Testing and Laboratory Tools and Equipments	3,638,540.00	0.00	0.00	0.00	3,638,540.00
		74.160	Misc. General Equipments	739,150.81	0.00	0.00	0.00	739,150.81
		Total of Grphd:		42,211,817.81	8,011,600.00	0.00	8,011,600.00	50,223,417.81
	74.2	74.207	Office Buildings	907,296.00	0.00	0.00	0.00	907,296.00
		Total of Grphd:		907,296.00	0.00	0.00	0.00	907,296.00
	74.3	74.310	Miscellaneous Civil Works	0.00	474,473.00	0.00	474,473.00	474,473.00
		Total of Grphd:		0.00	474,473.00	0.00	474,473.00	474,473.00
	74.5	74.501	Overhead lines (towers, poles, fixtures, overhead conductors and devices)	104,422.00	0.00	0.00	0.00	104,422.00
		74.599	Other Miscellaneous Expenses	477,025.00	0.00	0.00	0.00	477,025.00
		Total of Grphd:		581,447.00	0.00	0.00	0.00	581,447.00
	74.8	74.806	Computers.	1,500.00	0.00	0.00	0.00	1,500.00
		Total of Grphd:		1,500.00	0.00	0.00	0.00	1,500.00
	Total of schdl:			43,702,060.81	8,486,073.00	0.00	8,486,073.00	52,188,133.81
75	75.1	75.110	Salaries- Permanenet Employees (Stagnation Pay & DAP)	23,450,600.00	11,160,514.00	919,401.00	10,241,113.00	33,691,713.00
		75.111	Personnel Pay	31,070.00	2,280.00	0.00	2,280.00	33,350.00
		75.112	Special Pay	268,717.00	70,362.00	0.00	70,362.00	339,079.00
		75.113	Grade Pay	2,263,088.00	59,400.00	0.00	59,400.00	2,322,488.00
		Total of Grphd:		26,013,475.00	11,292,556.00	919,401.00	10,373,155.00	36,386,630.00
	75.3	75.310	Dearness Allowance - Permanent Employees	15,986,028.00	1,880,735.00	0.00	1,880,735.00	17,866,763.00
		Total of Grphd:		15,986,028.00	1,880,735.00	0.00	1,880,735.00	17,866,763.00
	75.4	75.412	House Rent Allowance	1,112,855.00	689,323.00	9,000.00	680,323.00	1,793,178.00
		75.414	Hill & High Altitude Allowance	278,054.00	75,076.00	0.00	75,076.00	353,130.00
		75.415	Performance Incentive	1,766,918.00	0.00	0.00	0.00	1,766,918.00
		75.416	Medical Allowance	460,231.00	116,357.00	0.00	116,357.00	576,588.00
		75.418	Cycle Allowance	2,500.00	0.00	0.00	0.00	2,500.00
		75.419	Coal Allowance	60,148.00	6,553.00	0.00	6,553.00	66,701.00
		75.420	Washing Allowance	7,600.00	1,200.00	0.00	1,200.00	8,800.00
		75.421	Essential Service Allowance	234,332.00	55,110.00	0.00	55,110.00	291,442.00
		Total of Grphd:		3,924,638.00	943,619.00	9,000.00	934,619.00	4,859,257.00
	75.429	75.431	Computer Appreciation Allowance	1,875.00	0.00	0.00	0.00	1,875.00
		75.432	Special Allowance(Non-Technical)	27,220.00	2,775.00	0.00	2,775.00	29,995.00
		75.433	Site Compensatory Allowance	4,320.00	1,440.00	0.00	1,440.00	5,760.00
		75.434	Site Development Allowance	2,160.00	720.00	0.00	720.00	2,880.00

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Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-20 13:03:48

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	75.429	75.435	Shift Allowance	335.00	0.00	0.00	0.00	335.00
		75.436	Special Allowance(Technical)	105,595.00	43,340.00	0.00	43,340.00	148,935.00
		75.439	Corporate Special Allowance	8,800.00	1,000.00	0.00	1,000.00	9,800.00
		Total of Grphd:		150,305.00	49,275.00	0.00	49,275.00	199,580.00
	75.5	75.510	Permanent Employees (BONUS)	184,789.00	27,632.00	0.00	27,632.00	212,421.00
		Total of Grphd:		184,789.00	27,632.00	0.00	27,632.00	212,421.00
	75.6	75.611	Medical Expenses Reimbursement	1,332,141.00	15,963.00	0.00	15,963.00	1,348,104.00
		75.617	Earned Leave Encashment	2,977,485.00	308,472.00	0.00	308,472.00	3,285,957.00
		Total of Grphd:		4,309,626.00	324,435.00	0.00	324,435.00	4,634,061.00
	75.7	75.710	Medical Expenses at Hospitals	167,319.00	0.00	0.00	0.00	167,319.00
		Total of Grphd:		167,319.00	0.00	0.00	0.00	167,319.00
	Total of schdl:			50,736,180.00	14,518,252.00	928,401.00	13,589,851.00	64,326,031.00
76	76.11	76.111	Telephone & Trunk Calls	353,729.00	47,531.00	0.00	47,531.00	401,260.00
		76.112	Postage & Telegrams	6,010.00	724.00	0.00	724.00	6,734.00
		76.113	Telex Charges	246,226.00	0.00	0.00	0.00	246,226.00
		Total of Grphd:		605,965.00	48,255.00	0.00	48,255.00	654,220.00
	76.12	76.123	Consultancy Charges	204,510.00	151,500.00	0.00	151,500.00	356,010.00
		76.125	Other Professional/ Consultancy Charges	1,426,215.00	151,350.00	0.00	151,350.00	1,577,565.00
		Total of Grphd:		1,630,725.00	302,850.00	0.00	302,850.00	1,933,575.00
	76.13	76.132	Travelling Allowance to Officers	223,565.00	18,884.00	0.00	18,884.00	242,449.00
		76.133	Travelling Allowance to Employees	363,967.00	81,595.00	0.00	81,595.00	445,562.00
		76.136	Vehicle Running Expenses-Petrol & Fuel	1,072,774.00	176,731.00	0.00	176,731.00	1,249,505.00
		76.136A	Hiring Charges of Vehicle	2,638,671.00	451,582.00	0.00	451,582.00	3,090,253.00
		76.137	Local Outdoor Duty Allowance	199,637.00	63,400.00	0.00	63,400.00	263,037.00
		Total of Grphd:		4,498,614.00	792,192.00	0.00	792,192.00	5,290,806.00
	76.15	76.152	Books & Periodicals	0.00	0.00	0.00	0.00	0.00
		76.153	Printing of Stationary	949,460.00	91,740.00	0.00	91,740.00	1,041,200.00
		76.155	Advertisement Expenses	561,489.00	166,363.00	0.00	166,363.00	727,852.00
		76.158	Electricity Charges	17,698.00	0.00	0.00	0.00	17,698.00
		76.159	Security Guard Payment	7,246,362.00	1,997,777.00	28,830.00	1,968,947.00	9,215,309.00
		76.190	Miscellaneous Expenses	676,254.80	290,820.00	180.00	290,640.00	966,894.80
		Total of Grphd:		9,451,263.80	2,546,700.00	29,010.00	2,517,690.00	11,968,953.80
	Total of schdl:			16,186,567.80	3,689,997.00	29,010.00	3,660,987.00	19,847,554.80
78	78.88	78.883	Other Bank Charges	0.00	2,792.14	0.00	2,792.14	2,792.14
		Total of Grphd:		0.00	2,792.14	0.00	2,792.14	2,792.14
	Total of schdl:			0.00	2,792.14	0.00	2,792.14	2,792.14
83	83.5	83.501	Prior Period Wage Board Arrear	465,535.00	89,723.00	89,723.00	0.00	465,535.00
		Total of Grphd:		465,535.00	89,723.00	89,723.00	0.00	465,535.00
	83.7	83.7	Interest and Other Finance Charges relating to Previous Year	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	83.8	83.830	R & M Expenses - Previous Years	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	Total of schdl:			465,535.00	89,723.00	89,723.00	0.00	465,535.00
Total of Report:				-78,739,529.80	495,910,225.95	495,910,225.95	0.00	-78,739,529.80

**Executive Engineer
SCADA Division
PTCUL, Dehradun**

**(Anil Kumar)
Director (Projects),
PTCUL, Dehradun**

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:102010202 S.L.D.C Open Access

Report generated on: 22-OCT-20 15:11:32

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
23	23.1	23.130B	Sundry Debtors for wheeling of Power(BHPL), Component A	-0.01	0.00	0.00	0.00	-0.01
		Total of Grphd:		-0.01	0.00	0.00	0.00	-0.01
	23.7	23.704	Sundry Debtor for open access charges as per the booking of SLDC	0.00	49,915,840.74	49,915,840.74	0.00	0.00
		23.704A	Sundry Debtors (PGCIL) for O&M charges of 400 Kv Kashipur Lines	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	49,915,840.74	49,915,840.74	0.00	0.00
		Total of schdl:		-0.01	49,915,840.74	49,915,840.74	0.00	-0.01
24	24.1	24.110	Cash in Hand	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	24.403	24.403	PHE	9,271,559.25	49,902,173.05	47,942,495.84	1,959,677.21	11,231,236.46
		Total of Grphd:		9,271,559.25	49,902,173.05	47,942,495.84	1,959,677.21	11,231,236.46
		Total of schdl:		9,271,559.25	49,902,173.05	47,942,495.84	1,959,677.21	11,231,236.46
27	27.4	27.425	Income Tax Deducted at Source(TDS on revenue)	2,088,473.80	13,669.42	0.00	13,669.42	2,102,143.22
		Total of Grphd:		2,088,473.80	13,669.42	0.00	13,669.42	2,102,143.22
		Total of schdl:		2,088,473.80	13,669.42	0.00	13,669.42	2,102,143.22
33	33.1	33.1	Remittance to HQ by Units	371,898,309.70	47,869,415.28	0.00	47,869,415.28	419,767,724.98
		Total of Grphd:		371,898,309.70	47,869,415.28	0.00	47,869,415.28	419,767,724.98
		Total of schdl:		371,898,309.70	47,869,415.28	0.00	47,869,415.28	419,767,724.98
37	37.3	37.31	IUT Cash Transaction (With in Zone)	0.00	72,700.00	0.00	72,700.00	72,700.00
		Total of Grphd:		0.00	72,700.00	0.00	72,700.00	72,700.00
	37.4	37.41	IUT- Other Adjustments (Within Zone)	808,346.00	0.00	72,700.00	-72,700.00	735,646.00
		Total of Grphd:		808,346.00	0.00	72,700.00	-72,700.00	735,646.00
		Total of schdl:		808,346.00	72,700.00	72,700.00	0.00	808,346.00
44	44.4	44.410D	Society STD 220 KV, Virbhadrha, Rishikseh (SOC-R)	0.00	72,700.00	72,700.00	0.00	0.00
		Total of Grphd:		0.00	72,700.00	72,700.00	0.00	0.00
		Total of schdl:		0.00	72,700.00	72,700.00	0.00	0.00
45	45.3	45.3	Liabilities for Stores and Service Bills	0.00	50,592,915.84	50,592,915.84	0.00	0.00
		Total of Grphd:		0.00	50,592,915.84	50,592,915.84	0.00	0.00
		Total of schdl:		0.00	50,592,915.84	50,592,915.84	0.00	0.00
46	46.9	46.936	Amount Payable to other G.E.Bs./State Government/Local Bodies	0.00	0.00	0.00	0.00	0.00
		46.950	Payable to TATA Motors	0.00	0.00	0.00	0.00	0.00
		46.952	Sundry Creditors	0.00	0.00	0.00	0.00	0.00
		46.959	UPCL Payables (SLDC Share)	-544,906.80	0.00	0.00	0.00	-544,906.80
		46.980B	Payable to UPCL against Open Access Charges	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		-544,906.80	0.00	0.00	0.00	-544,906.80
		Total of schdl:		-544,906.80	0.00	0.00	0.00	-544,906.80
61	61.5	61.504A	Income from Open Access by SLDC(SLDC Share)	-55,494,111.01	72,700.00	15,619,819.26	-15,547,119.26	-71,241,229.27
		61.504B	Income from Open Access by SLDC(PTCUL Share)	-131,390,302.85	0.00	34,296,022.48	-34,296,022.48	-165,686,325.33
		61.505A	Income from Medium Term Open Access by SLDC(SLDC Share)	-1,101,250.00	0.00	0.00	0.00	-1,101,250.00

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Executive Engineer
State Load Despatch Centre
P.T.C.U.L.
Near I.S.B.T. Major, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-19 To 31-MAR-20

Location:102010202 S.L.D.C Open Access

Report generated on: 22-OCT-20 15:11:32

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	61.5	61.505B	Income from Medium Term Open Access by SLDC (PTCUL Share)	-9,963,764.00	0.00	0.00	0.00	-9,963,764.00
			Total of Grphd:	-198,229,427.86	72,700.00	49,915,840.74	-49,843,140.74	-248,072,568.60
			Total of schdl:	-198,229,427.86	72,700.00	49,915,840.74	-49,843,140.74	-248,072,568.60
62	62.36	62.367	Open Access Fee	-106,229.56	0.00	0.00	0.00	-106,229.56
		62.369	Balance Misc Receipts	0.00	0.00	1.73	-1.73	-1.73
			Total of Grphd:	-106,229.56	0.00	1.73	-1.73	-106,231.29
			Total of schdl:	-106,229.56	0.00	1.73	-1.73	-106,231.29
76	76.15	76.183	Other Financial Charges	0.00	380.56	380.56	0.00	0.00
		76.190	Miscellaneous Expenses	1,221.32	0.00	0.00	0.00	1,221.32
			Total of Grphd:	1,221.32	380.56	380.56	0.00	1,221.32
			Total of schdl:	1,221.32	380.56	380.56	0.00	1,221.32
78	78.88	78.883	Other Bank Charges	0.00	380.56	0.00	380.56	380.56
			Total of Grphd:	0.00	380.56	0.00	380.56	380.56
			Total of schdl:	0.00	380.56	0.00	380.56	380.56
Total of Report:				185,187,345.84	198,512,875.45	198,512,875.45	0.00	185,187,345.84


 Executive Engineer
 State Load Despatch Centre
 P.T.C.U.L.
 Near I.S.B.T. Majra, Dehradun



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Location:102010201 S.L.D.C. Majra Dehradun

Report generated on: 15-OCT-20 11:14:02

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
10	10.2	10.207	Buildings Containing Transmission Installations	3,329,652.45	0.00	0.00	0.00	3,329,652.45
		Total of Grphd:		3,329,652.45	0.00	0.00	0.00	3,329,652.45
	10.5	10.583	Tool & Tackles	174,797.00	0.00	0.00	0.00	174,797.00
		Total of Grphd:		174,797.00	0.00	0.00	0.00	174,797.00
	10.8	10.8	Furniture and Fixtures	2,661,648.81	0.00	0.00	0.00	2,661,648.81
		Total of Grphd:		2,661,648.81	0.00	0.00	0.00	2,661,648.81
	10.9	10.902	Typewriters	30,000.00	0.00	0.00	0.00	30,000.00
		10.906	Computers	1,709,989.84	0.00	0.00	0.00	1,709,989.84
		10.908	Telephone/ Mobile Phones	39,240.00	17,500.00	7,500.00	10,000.00	49,240.00
		10.909	Others (Not Specified)	453,095.81	0.00	0.00	0.00	453,095.81
		Total of Grphd:		2,232,325.65	17,500.00	7,500.00	10,000.00	2,242,325.65
		Total of schdl:		8,398,423.91	17,500.00	7,500.00	10,000.00	8,408,423.91
12	12.9	12.908	Telephone/ Mobile Phones	0.00	6,750.00	0.00	6,750.00	6,750.00
		12.909	Other (Not Specified)	5,400.00	0.00	0.00	0.00	5,400.00
		Total of Grphd:		5,400.00	6,750.00	0.00	6,750.00	12,150.00
		Total of schdl:		5,400.00	6,750.00	0.00	6,750.00	12,150.00
14	14.9	14.97.904	Computers	1,009,606.00	0.00	0.00	0.00	1,009,606.00
		Total of Grphd:		1,009,606.00	0.00	0.00	0.00	1,009,606.00
		Total of schdl:		1,009,606.00	0.00	0.00	0.00	1,009,606.00
16	16.1	16.109	Office Equipment	0.00	7,500.00	7,500.00	0.00	0.00
		Total of Grphd:		0.00	7,500.00	7,500.00	0.00	0.00
		Total of schdl:		0.00	7,500.00	7,500.00	0.00	0.00
22	22.20	22.20	Material Purchase accounts (Capital)	376,583.00	17,500.00	0.00	17,500.00	394,083.00
		Total of Grphd:		376,583.00	17,500.00	0.00	17,500.00	394,083.00
	22.22	22.22	Material Purchase Accounts (O&M)	98,903.00	19,425.00	0.00	19,425.00	118,328.00
		Total of Grphd:		98,903.00	19,425.00	0.00	19,425.00	118,328.00
	22.30	22.30	Materials Issue Accounts (Capital)	-376,583.00	0.00	17,500.00	-17,500.00	-394,083.00
		Total of Grphd:		-376,583.00	0.00	17,500.00	-17,500.00	-394,083.00
	22.32	22.32	Material Issue Accounts (O&M)	-3.00	0.00	19,425.00	-19,425.00	-19,428.00
		Total of Grphd:		-3.00	0.00	19,425.00	-19,425.00	-19,428.00
	22.40	22.40	Materials Transfer Inwards	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	22.50	22.50	Material Stock Adjustment Accounts (Capital)	0.00	0.00	750.00	-750.00	-750.00
		22.505	Others	0.00	750.00	0.00	750.00	750.00
		Total of Grphd:		0.00	750.00	750.00	0.00	0.00
	22.60	22.60	Material Stock Accounts (Capital)	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	22.62	22.62	Materials Stock Accounts (O&M)	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
		Total of schdl:		98,900.00	37,675.00	37,675.00	0.00	98,900.00
24	24.1	24.110	Cash in Hand	7,209.00	115,519.00	105,198.00	10,321.00	17,530.00
		Total of Grphd:		7,209.00	115,519.00	105,198.00	10,321.00	17,530.00
	24.2	24.220	Temporary Imprest with Staff	0.00	105,198.00	105,198.00	0.00	0.00
		Total of Grphd:		0.00	105,198.00	105,198.00	0.00	0.00
	24.403	24.403	P&H	472,595.51	10,964,750.00	11,363,752.25	-399,002.25	73,594.33

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Executive Engineer
State Load Dispatch Centre
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Report generated on: 15-OCT-20 11:14:02

Location:102010201 S.L.D.C. Majra Dehradun

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
24.403	24.403A		PBH (Service Tax payment)	2,035.00	7,510.00	7,510.00	0.00	2,035.00
			Total of Grphd:	474,630.58	10,972,260.00	11,371,262.25	-399,002.25	75,628.33
24.603	24.603		Punjab National Bank	0.00	10,964,000.00	10,964,000.00	0.00	0.00
			Total of Grphd:	0.00	10,964,000.00	10,964,000.00	0.00	0.00
			Total of schdl:	481,839.58	22,156,977.00	22,545,658.25	-388,681.25	93,158.33
27	27.2	27.202	T.A. Advance	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	0.00	0.00	0.00	0.00	0.00
			Total of schdl:	0.00	0.00	0.00	0.00	0.00
28	28.4	28.401	Amount Recoverable from Employees	-483,866.00	0.00	750.00	-750.00	-484,616.00
		28.401A	Amount Recoverable from Employees	494,778.00	750.00	0.00	750.00	495,528.00
			Total of Grphd:	10,912.00	750.00	750.00	0.00	10,912.00
			Total of schdl:	10,912.00	750.00	750.00	0.00	10,912.00
31	31.1	31.1	IUT Materials (With in Zone)	-4,507,999.42	0.00	0.00	0.00	-4,507,999.42
			Total of Grphd:	-4,507,999.42	0.00	0.00	0.00	-4,507,999.42
			Total of schdl:	-4,507,999.42	0.00	0.00	0.00	-4,507,999.42
32	32.1	32.1	IUT Capital Expenditure and Fixed Assets(With in Zone)	-674,107.01	0.00	0.00	0.00	-674,107.01
			Total of Grphd:	-674,107.01	0.00	0.00	0.00	-674,107.01
			Total of schdl:	-674,107.01	0.00	0.00	0.00	-674,107.01
33	33.1	33.1	Remittance to HQ by Units	1,455,943.00	0.00	0.00	0.00	1,455,943.00
			Total of Grphd:	1,455,943.00	0.00	0.00	0.00	1,455,943.00
			Total of schdl:	1,455,943.00	0.00	0.00	0.00	1,455,943.00
34	34.1	34.101	Pay	-163,780,000.00	0.00	6,677,000.00	-6,677,000.00	-170,457,000.00
		34.102	Deductions	-7,844,000.00	0.00	2,388,000.00	-2,388,000.00	-10,232,000.00
		34.103	T.A. With Pay	-200,000.00	0.00	60,000.00	-60,000.00	-260,000.00
		34.104	Contingency With Pay	-1,568,000.00	0.00	456,000.00	-456,000.00	-2,024,000.00
		34.105	OAM. With Pay	-787,000.00	0.00	0.00	0.00	-787,000.00
		34.106	Leave Encashment (Working Employees)	-1,399,966.00	0.00	173,000.00	-173,000.00	-1,572,966.00
		34.107	Pay Arrear (Working Employees)	-1,919,000.00	0.00	0.00	0.00	-1,919,000.00
		34.108	Medical Reimbursement (Working Employees)	-119,000.00	0.00	42,000.00	-42,000.00	-161,000.00
		34.109	UPSUL	-1,705,000.00	0.00	1,800.00	-1,800.00	-1,706,800.00
		34.110	Other Arrears (Working Employees)	-94,000.00	0.00	0.00	0.00	-94,000.00
		34.111	Exgratia/ Bonus (Working Employees)	-54,000.00	0.00	0.00	0.00	-54,000.00
		34.112	Incentive (Working Employees)	-380,000.00	0.00	0.00	0.00	-380,000.00
		34.113	Others	-1,532,000.00	0.00	1,060,000.00	-1,060,000.00	-2,592,000.00
		34.114	Pay Arrear (Retired/Ex Employees)	-10,000.00	0.00	6,000.00	-6,000.00	-16,000.00
		34.117	Other Arrears (Retired/Ex Employees)	0.00	0.00	6,000.00	-6,000.00	-6,000.00
		34.118	Medical Reimbursement (Retired/Ex Employees)	-25,000.00	0.00	0.00	0.00	-25,000.00
		34.120	Others MA (Retired/Ex Employees)	-64,000.00	0.00	42,000.00	-42,000.00	-106,000.00
		34.128	CONTINGENCY	-2,783,850.00	0.00	52,200.00	-52,200.00	-2,836,050.00
		34.196	Capital (Internal Resource)	-207,150.00	0.00	0.00	0.00	-207,150.00
		34.5	Inter Unit Transfer Fund Transfer to SLDC Development Fund	-2,078,000.00	0.00	0.00	0.00	-2,078,000.00
			Total of Grphd:	-186,549,966.00	0.00	10,964,000.00	-10,964,000.00	-197,513,966.00
			Total of schdl:	-186,549,966.00	0.00	10,964,000.00	-10,964,000.00	-197,513,966.00
36	36.2	36.22	Inter Unit Account Personnel	-30,008.00	0.00	0.00	0.00	-30,008.00

Executive Engineer
State Load Despatch Centre
P.T.C.U.L.
Near I.S.B.T. Majra, Dehradun

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Location: 102010201 S.L.D.C. Majra Dehradun

Report generated on: 15-OCT-20 11:14:02

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	36.2		(Outside Zone)					
			Total of Grphd:	-30,008.00	0.00	0.00	0.00	-30,008.00
			Total of schdl:	-30,008.00	0.00	0.00	0.00	-30,008.00
37	37.3	37.31	IUT Cash Transaction (Within Zone)	-170,700.00	0.00	0.00	0.00	-170,700.00
			Total of Grphd:	-170,700.00	0.00	0.00	0.00	-170,700.00
	37.4	37.41	IUT- Other Adjustments (Within Zone)	-64,879.00	0.00	0.00	0.00	-64,879.00
			Total of Grphd:	-64,879.00	0.00	0.00	0.00	-64,879.00
			Total of schdl:	-235,579.00	0.00	0.00	0.00	-235,579.00
42	42.1	42.101	Liability for Supply of Material- Capital (Contractors/Suppliers)	0.00	17,500.00	17,500.00	0.00	0.00
			Total of Grphd:	0.00	17,500.00	17,500.00	0.00	0.00
			Total of schdl:	0.00	17,500.00	17,500.00	0.00	0.00
43	43.1	43.1	Liability for Supply of Materials/Works- O & M	-8,700.00	19,425.00	19,425.00	0.00	-8,700.00
			Total of Grphd:	-8,700.00	19,425.00	19,425.00	0.00	-8,700.00
			Total of schdl:	-8,700.00	19,425.00	19,425.00	0.00	-8,700.00
44	44.1	44.130A	Provision for Salaries (Year end Provision)	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	0.00	0.00	0.00	0.00	0.00
	44.3	44.310	Net Salary Payable	-1,735,529.00	1,735,529.00	0.00	1,735,529.00	0.00
			Total of Grphd:	-1,735,529.00	1,735,529.00	0.00	1,735,529.00	0.00
44.4	44.401		Income Tax Deducted at Source	0.00	879,900.00	1,043,000.00	-163,100.00	-163,100.00
	44.402		Employees Provident Fund (Employees' Share)	-11,610,354.00	0.00	1,038,651.00	-1,038,651.00	-12,649,005.00
	44.406		Life Insurance Premium (SSS)	0.00	6,730.00	8,730.00	0.00	0.00
	44.407		Group Insurance (Deposit Linked)	-621,708.00	0.00	22,843.75	-22,843.75	-644,551.75
	44.410		Other Miscellaneous Recoveries Payable	0.00	0.00	0.00	0.00	0.00
	44.410A		Society VVKS-I KVBRSS Ltd, Araghar, Dehradun (SOC-A)	0.00	0.00	0.00	0.00	0.00
	44.410B		Society UVKSS Ltd, 18- BC Road, Dehradun (SOC-B)	0.00	670,440.00	670,440.00	0.00	0.00
	44.410C		Society Majra, Dehradun (SOC-M)	0.00	479,790.00	479,790.00	0.00	0.00
	44.410D		Society ETD 220 KV, Virbhadrha, Rishikesh (SOC-R)	0.00	360,000.00	360,000.00	0.00	0.00
	44.410I		Chief Minister Relief Fund	0.00	0.00	305,900.00	-305,900.00	-305,900.00
	44.412		Liability for Recovery against Electricity Charges and Duty	-512,950.00	41,400.00	83,694.00	-42,294.00	-555,244.00
	44.413		Recovery towards Relief Funds/ Donations	-26,093.00	0.00	0.00	0.00	-26,093.00
			Total of Grphd:	-12,771,105.00	2,440,260.00	4,013,048.75	-1,572,788.75	-14,343,893.75
44.6	44.610		Liability towards GPF Subscription	-7,835,168.00	0.00	180,000.00	-180,000.00	-7,835,168.00
	44.620		Liability towards GPF Subscription Payable To Other Organization	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	-7,835,168.00	0.00	180,000.00	-180,000.00	-7,835,168.00
			Total of schdl:	-22,161,802.00	4,175,789.00	4,193,048.75	-17,259.75	-22,179,061.75
45	45.1	45.1	Liability for Salaries & Wages	0.00	7,111,899.25	7,111,899.25	0.00	0.00
			Total of Grphd:	0.00	7,111,899.25	7,111,899.25	0.00	0.00
	45.2	45.2	Liabilities for Other Establishment Bills & Payments through Imprests	0.00	189,611.00	189,611.00	0.00	0.00

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Executive Engineer
State Load Despatch Centre
PTCUL
Majra, S.B.T. Majra, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Report generated on: 15-OCT-2011:14:02

Location:102010201 S.L.D.C. Majra Dehradun

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	45.2		Total of Grphd:	0.00	189,611.00	189,611.00	0.00	0.00
	45.3	45.3	Liabilities for Stores and Service Bills	-43,070.00	4,059,697.00	4,006,285.00	53,412.00	10,342.00
			Total of Grphd:	-43,070.00	4,059,697.00	4,006,285.00	53,412.00	10,342.00
			Total of schdl:	-43,070.00	11,361,207.25	11,307,795.25	53,412.00	10,342.00
46	46.1	46.104	Retention Money from Suppliers/Contractors-Capital	-16,502.00	0.00	0.00	0.00	-16,502.00
		46.123	Earnest Money Deposits- O & M	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	-16,502.00	0.00	0.00	0.00	-16,502.00
	46.4	46.430	Provision for Liability for Expenses (R&M)	-167,529.00	156,531.00	0.00	156,531.00	-10,998.00
			Total of Grphd:	-167,529.00	156,531.00	0.00	156,531.00	-10,998.00
	46.52	46.521	Liability for I.U.T.-Material With In Store	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	0.00	0.00	0.00	0.00	0.00
	46.9	46.924	Income Tax Deducted at Source on Payment to Contractors	-6,038.00	28,656.00	20,202.00	8,454.00	2,415.00
		46.925	Service Tax Under Reverse Charged Mechanism w.e.f 01-07-2012 Onwards	0.00	0.00	0.00	0.00	0.00
		46.928	Liability for Payment of Sales Tax Deducted against Works Contract Bills	0.00	0.00	0.00	0.00	0.00
		46.929	Liability for Labour Cess Deducted from Contractors	0.00	0.00	0.00	0.00	0.00
		46.930A	Liability for CGST	-6,180.00	0.00	0.00	0.00	-6,180.00
		46.930B	Liability for SGST	-6,180.00	0.00	0.00	0.00	-6,180.00
		46.932	Liability for IGST (TDS of GST)	-784.00	2,242.00	1,458.00	784.00	0.00
		46.932A	Liability for CGST (TDS of GST)	-504.00	3,363.00	2,859.00	504.00	0.00
		46.932B	Liability for SGST (TDS of GST)	-504.00	3,363.00	2,859.00	504.00	0.00
		46.936	Amount Payable to other S.E.Bs./State Government/Local Bodies	-10.00	0.00	0.00	0.00	-10.00
			Total of Grphd:	-20,201.00	37,624.00	27,378.00	10,246.00	-9,951.00
	46.91	46.910	State Cheques	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	0.00	0.00	0.00	0.00	0.00
			Total of schdl:	-204,232.00	194,155.00	27,378.00	166,777.00	-37,455.00
57	57.12	57.120	Officers	-482,173.00	0.00	0.00	0.00	-482,173.00
			Total of Grphd:	-482,173.00	0.00	0.00	0.00	-482,173.00
			Total of schdl:	-482,173.00	0.00	0.00	0.00	-482,173.00
62	62.36	62.361	Sale of Tender Forms	-5,214.00	0.00	0.00	0.00	-5,214.00
		62.369	Balance Misc.Receipts	-1,995.00	0.00	0.00	0.00	-1,995.00
			Total of Grphd:	-7,209.00	0.00	0.00	0.00	-7,209.00
	62.6	62.609	Misc Receipt (Penalty)	-47.00	0.00	0.00	0.00	-47.00
		62.630	Recoveries for Transport Facilities	-105,532.00	0.00	25,200.00	-25,200.00	-130,732.00
			Total of Grphd:	-105,579.00	0.00	25,200.00	-25,200.00	-130,779.00
	62.9	62.910	Recovery for Transport & Vehicles Expenses (Other than recoveries from Staff)	-15,372.00	0.00	0.00	0.00	-15,372.00
		62.917	Penalties for delay in Supplies/Execution of Works	-1,378.00	0.00	0.00	0.00	-1,378.00
		62.919	Receipts of Fees under RTI act-2005	-140.00	0.00	0.00	0.00	-140.00

Executive Engineer
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P.T.C.U.L.
Near I.S.B.T. Majra, Dehradun

(Anil Kumar)
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Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Report generated on: 15-OCT-20 11:14:02

Location:102010201 S.L.D.C. Majra Dehradun

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
62.9			Total of Grphd:	-16,890.00	0.00	0.00	0.00	-16,890.00
			Total of schdl:	-129,678.00	0.00	25,200.00	-25,200.00	-154,878.00
74	74.2	74.207	Office Buildings	20,660.00	0.00	0.00	0.00	20,660.00
			Total of Grphd:	20,660.00	0.00	0.00	0.00	20,660.00
74.5	74.599		Other Miscellaneous Expenses	19,600.00	0.00	0.00	0.00	19,600.00
			Total of Grphd:	19,600.00	0.00	0.00	0.00	19,600.00
74.7	74.700		Furnitures and Fixtures	45,429.00	0.00	0.00	0.00	45,429.00
			Total of Grphd:	45,429.00	0.00	0.00	0.00	45,429.00
74.8	74.805		Repairing and maintenance of Photostate machine	1,500.00	0.00	0.00	0.00	1,500.00
	74.806		Computers	5,430.00	0.00	0.00	0.00	5,430.00
	74.809		Others	24,854.00	0.00	0.00	0.00	24,854.00
			Total of Grphd:	31,784.00	0.00	0.00	0.00	31,784.00
			Total of schdl:	117,473.00	0.00	0.00	0.00	117,473.00
75	75.1	75.110	Salaries- Permanenet Employees (Stagnation Pay & DAP)	47,423,166.00	8,178,962.00	1,735,529.00	6,443,433.00	53,866,599.00
		75.111	Personnel Pay	74,174.00	7,560.00	0.00	7,560.00	81,734.00
		75.112	Special Pay	320,348.00	41,271.00	0.00	41,271.00	361,619.00
		75.113	Grade Pay	2,612,340.00	39,600.00	0.00	39,600.00	2,651,940.00
			Total of Grphd:	50,430,028.00	8,267,393.00	1,735,529.00	6,531,864.00	56,961,892.00
75.3	75.310		Dearness Allowance - Permanent Employees	21,109,500.00	1,642,859.00	0.00	1,642,859.00	22,752,359.00
			Total of Grphd:	21,109,500.00	1,642,859.00	0.00	1,642,859.00	22,752,359.00
75.4	75.412		House Rent Allowance	3,456,929.00	604,155.00	0.00	604,155.00	4,061,084.00
	75.414		Hill & High Altitude Allowance	447,343.00	58,008.00	0.00	58,008.00	505,351.00
	75.415		Performance Incentive	1,841,673.00	0.00	0.00	0.00	1,841,673.00
	75.416		Medical Allowance	924,969.00	145,004.00	0.00	145,004.00	1,069,973.00
	75.417		Motor cycle Allowance	500.00	0.00	0.00	0.00	500.00
	75.418		Coal Allowance	216,869.00	0.00	0.00	0.00	216,869.00
	75.420		Washing Allowance	0.00	100.00	0.00	100.00	100.00
	75.421		Essential Service Allowance	467,303.00	58,989.00	0.00	58,989.00	526,292.00
			Total of Grphd:	7,355,586.00	866,256.00	0.00	866,256.00	8,221,842.00
75.429	75.431		Computer Appreciation Allowance	6,435.00	0.00	0.00	0.00	6,435.00
	75.432		Special Allowance (Non-Technical)	45,370.00	6,660.00	0.00	6,660.00	52,030.00
	75.435		Shift Allowance	865,181.00	97,955.00	0.00	97,955.00	963,136.00
	75.436		Special Allowance (Technical)	117,659.00	16,930.00	0.00	16,930.00	134,589.00
	75.439		Corporate Special Allowance	45.00	0.00	0.00	0.00	45.00
			Total of Grphd:	1,034,690.00	121,545.00	0.00	121,545.00	1,156,235.00
75.5	75.510		Permanent Employees (BONUS)	211,574.00	0.00	0.00	0.00	211,574.00
			Total of Grphd:	211,574.00	0.00	0.00	0.00	211,574.00
75.6	75.611		Medical Expenses Reimbursement	765,554.00	65,747.00	0.00	65,747.00	831,301.00
	75.617		Earned Leave Encashment	2,562,431.00	301,631.00	0.00	301,631.00	2,864,062.00
			Total of Grphd:	3,327,985.00	367,378.00	0.00	367,378.00	3,695,363.00
75.8	75.831		Difference Of Pension	141,800.00	29,220.00	0.00	29,220.00	171,020.00
	75.832		D.A. on Difference Of Pension	69,666.00	4,968.00	0.00	4,968.00	74,634.00
	75.833		Arrear of Difference of Pension	0.00	17,094.00	0.00	17,094.00	17,094.00
			Total of Grphd:	211,466.00	51,282.00	0.00	51,282.00	262,748.00
			Total of schdl:	83,680,829.00	11,316,713.00	1,735,529.00	9,581,184.00	93,262,013.00

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PTCUL
Near T.S.E.T. Majra Dehradun

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Report generated on: 15-OCT-20 11:14:02

Location:102010201 S.L.D.C. Majra Dehradun

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
76	76.11	76.111	Telephone & Trunk Calls	1,177,197.00	262,048.00	0.00	262,048.00	1,439,245.00
		76.112	Postage & Telegrams	13,240.00	343.00	0.00	343.00	13,583.00
		Total of Grphd:		1,190,437.00	262,391.00	0.00	262,391.00	1,452,828.00
76.12	76.125	Other Professional/ Consultancy Charges		771,541.00	58,500.00	0.00	58,500.00	830,041.00
		Total of Grphd:		771,541.00	58,500.00	0.00	58,500.00	830,041.00
76.13	76.132	Travelling Allowance to Officers		447,334.00	18,256.00	0.00	18,256.00	465,590.00
	76.133	Travelling Allowance to Employees		116,095.00	0.00	0.00	0.00	116,095.00
	76.136	Vehicle Running Expenses-Petrol & Fuel		578,158.00	30,585.00	0.00	30,585.00	608,743.00
	76.136A	Hiring Charges of Vehicle		2,571,163.00	337,374.00	0.00	337,374.00	2,908,537.00
	76.137	Local Outdoor Duty Allowance		100,443.00	13,435.00	0.00	13,435.00	113,878.00
		Total of Grphd:		3,813,193.00	399,650.00	0.00	399,650.00	4,212,843.00
76.15	76.151	Fees & Subscription		10,000.00	0.00	0.00	0.00	10,000.00
	76.152	Books & Periodicals		330.00	0.00	0.00	0.00	330.00
	76.153	Printing of Stationary		589,656.00	63,556.00	0.00	63,556.00	653,212.00
	76.155	Advertisement Expenses		507,266.00	0.00	0.00	0.00	507,266.00
	76.159	Security Guard Payment		5,615,881.00	685,516.00	0.00	685,516.00	6,301,397.00
	76.161	Training Expenses		28,320.00	0.00	0.00	0.00	28,320.00
	76.190	Miscellaneous Expenses		135,533.00	107,405.00	0.00	107,405.00	442,938.00
		Total of Grphd:		7,086,986.00	856,477.00	0.00	856,477.00	7,943,463.00
	Total of schdl:			12,862,157.00	1,577,018.00	0.00	1,577,018.00	14,439,175.00
78	78.88	78.883	Other Bank Charges	847.16	0.00	0.00	0.00	847.16
		Total of Grphd:		847.16	0.00	0.00	0.00	847.16
	Total of schdl:			847.16	0.00	0.00	0.00	847.16
83	83.5	83.501	Prior Period Wage Board Arrear	607,973.00	0.00	0.00	0.00	607,973.00
		Total of Grphd:		607,973.00	0.00	0.00	0.00	607,973.00
	Total of schdl:			607,973.00	0.00	0.00	0.00	607,973.00
Total of Report:				-106,297,010.78	50,888,959.25	50,888,959.25	0.00	-106,297,010.78


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 Majra, Dehradun


 (Anil Kumar)
 Director (Projects),
 PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-20 13:13:08

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
10	10.5	10.543	Other Transmission Plants-Transformers S/S Equipments & Other fixed Appartus	24,406,057.55	0.00	0.00	0.00	24,406,057.55
		10.563	Batteries including Charging Equipments	2,027,837.00	0.00	0.00	0.00	2,027,837.00
		10.571	Communication Equipment-Radio & High Frequency Carrier System	26,622,714.45	0.00	0.00	0.00	26,622,714.45
		10.574	Static Machine Tools Equipments	5,019,324.50	0.00	0.00	0.00	5,019,324.50
		10.576	Air-Conditioning Plant- Static	1,585,818.00	0.00	0.00	0.00	1,585,818.00
		10.577	Air-Conditioning Plant-Portable	485,456.00	0.00	0.00	0.00	485,456.00
		10.599	Other Miscellaneous Equipments	273,324,300.39	0.00	0.00	0.00	273,324,300.39
		Total of Grphd:		333,471,507.89	0.00	0.00	0.00	333,471,507.89
10.6		10.685	Miscellaneous Equipments	180,087.00	0.00	0.00	0.00	180,087.00
		Total of Grphd:		180,087.00	0.00	0.00	0.00	180,087.00
10.8		10.8	Furniture and Fixtures	504,626.81	0.00	0.00	0.00	504,626.81
		Total of Grphd:		504,626.81	0.00	0.00	0.00	504,626.81
10.9		10.906	Computers	-445,344.91	0.00	0.00	0.00	-445,344.91
		10.908	Telephone/ Mobile Phones	10,500.00	0.00	0.00	0.00	10,500.00
		10.909	Others (Not Specified)	1,158,805.00	0.00	0.00	0.00	1,158,805.00
		10.910	Biometric Machine	21,240.00	0.00	0.00	0.00	21,240.00
		Total of Grphd:		745,200.09	0.00	0.00	0.00	745,200.09
Total of schdl:				334,901,421.79	0.00	0.00	0.00	334,901,421.79
14	14.51	14.51.601	Overhead Lines (towers, poles, fixtures, over-head conductors and devices)	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
14.52		14.52.601	Overhead Lines (towers, poles, fixtures, over-head conductors and devices)	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
14.53		14.53.601	Overhead Lines (towers, poles, fixtures, over-head conductors and devices)	51,792,171.00	0.00	0.00	0.00	51,792,171.00
		Total of Grphd:		51,792,171.00	0.00	0.00	0.00	51,792,171.00
14.8		14.85	A.P.D.R.P.	0.00	0.00	0.00	0.00	0.00
		14.85	Other Works	15,148.00	0.00	0.00	0.00	15,148.00
		Total of Grphd:		15,148.00	0.00	0.00	0.00	15,148.00
14.9		14.98	CWIP of Grants Works	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
Total of schdl:				51,807,319.00	0.00	0.00	0.00	51,807,319.00
22	22.20	22.20	Material Purchase accounts (Capital)	939,030.15	0.00	0.00	0.00	939,030.15
		Total of Grphd:		939,030.15	0.00	0.00	0.00	939,030.15
22.22		22.22	Material Purchase Accounts (O&M)	9,888.00	0.00	0.00	0.00	9,888.00
		Total of Grphd:		9,888.00	0.00	0.00	0.00	9,888.00
22.30		22.30	Materials Issue Accounts (Capital)	-590,000.00	0.00	0.00	0.00	-590,000.00
		Total of Grphd:		-590,000.00	0.00	0.00	0.00	-590,000.00
22.32		22.32	Material Issue Accounts (O&M)	-9,888.00	0.00	0.00	0.00	-9,888.00
		Total of Grphd:		-9,888.00	0.00	0.00	0.00	-9,888.00
22.34		22.34	Materials Issued to Contractors (O&M)	-359,650.15	0.00	0.00	0.00	-359,650.15

**Executive Engineer
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PTCUL, Dehradun**

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Director (Projects),
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Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-20 13:13:08

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	22.34		Total of Grphd:	-359,650.15	0.00	0.00	0.00	-359,650.15
	22.37	22.37	Materials Returned by Contractors (Capital)	11,529,756.15	0.00	0.00	0.00	11,529,756.15
			Total of Grphd:	11,529,756.15	0.00	0.00	0.00	11,529,756.15
	22.40	22.40	Materials Transfer Inwards	10,620.00	0.00	0.00	0.00	10,620.00
			Total of Grphd:	10,620.00	0.00	0.00	0.00	10,620.00
	22.42	22.42	Materials Transfer Outwards	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	0.00	0.00	0.00	0.00	0.00
	22.52	22.52	Material Stock Adjustment Accounts (O & M)	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	0.00	0.00	0.00	0.00	0.00
	22.60	22.60	Material Stock Accounts (Capital)	27,854,494.43	0.00	0.00	0.00	27,854,494.43
			Total of Grphd:	27,854,494.43	0.00	0.00	0.00	27,854,494.43
	22.62	22.62	Materials Stock Accounts (O&M)	-1,537,294.80	0.00	0.00	0.00	-1,537,294.80
			Total of Grphd:	-1,537,294.80	0.00	0.00	0.00	-1,537,294.80
			Total of schdl:	37,846,955.78	0.00	0.00	0.00	37,846,955.78
24	24.1	24.110	Cash in Hand	18,356.00	90,000.00	106,653.00	-16,653.00	1,703.00
			Total of Grphd:	18,356.00	90,000.00	106,653.00	-16,653.00	1,703.00
	24.2	24.220	Temporary Imprest with Staff	0.00	106,653.00	106,653.00	0.00	0.00
			Total of Grphd:	0.00	106,653.00	106,653.00	0.00	0.00
	24.403	24.403	PNB	472,054.81	10,055,000.00	10,196,593.00	-141,593.00	330,461.81
		24.403A	PNB (Service tax payment)	3,982.00	14,057.00	12,057.00	2,000.00	5,982.00
			Total of Grphd:	476,036.81	10,069,057.00	10,208,650.00	-139,593.00	336,443.81
	24.603	24.603	Punjab National Bank	0.00	10,055,000.00	10,055,000.00	0.00	0.00
			Total of Grphd:	0.00	10,055,000.00	10,055,000.00	0.00	0.00
			Total of schdl:	494,392.81	20,320,710.00	20,476,956.00	-156,246.00	338,146.81
25	25.7	25.7	Contractors Materials Control Account (Capital)	96,465.00	0.00	0.00	0.00	96,465.00
			Total of Grphd:	96,465.00	0.00	0.00	0.00	96,465.00
			Total of schdl:	96,465.00	0.00	0.00	0.00	96,465.00
26	26.5	26.5	Advance to Suppliers/Contractors (O & M)- Interest Free	22,163.00	0.00	49,980.00	-49,980.00	-27,817.00
			Total of Grphd:	22,163.00	0.00	49,980.00	-49,980.00	-27,817.00
			Total of schdl:	22,163.00	0.00	49,980.00	-49,980.00	-27,817.00
28	28.1	28.104	Sundry Debtors for Rental from Property	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	0.00	0.00	0.00	0.00	0.00
	28.4	28.401	Amount Recoverable from Employees	-369,544.00	0.00	65.00	-65.00	-369,609.00
		28.401A	Amount Recoverable from Employees	361,749.00	0.00	0.00	0.00	361,749.00
			Total of Grphd:	-7,795.00	0.00	65.00	-65.00	-7,860.00
	28.8	28.810	Expenses Recoverable from Suppliers/Contractors	-4,021.00	0.00	0.00	0.00	-4,021.00
			Total of Grphd:	-4,021.00	0.00	0.00	0.00	-4,021.00
			Total of schdl:	-11,816.00	0.00	65.00	-65.00	-11,881.00
31	31.1	31.1	IUT Materials (With in Zone)	-11,712,659.65	0.00	0.00	0.00	-11,712,659.65
			Total of Grphd:	-11,712,659.65	0.00	0.00	0.00	-11,712,659.65
			Total of schdl:	-11,712,659.65	0.00	0.00	0.00	-11,712,659.65
32	32.1	32.1	IUT Capital Expenditure and Fixed Assets (With in Zone)	-10,595,464.03	0.00	0.00	0.00	-10,595,464.03

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Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	32.1		Total of Grphd:	-10,595,464.03	0.00	0.00	0.00	-10,595,464.03
			Total of schdl:	-10,595,464.03	0.00	0.00	0.00	-10,595,464.03
33	33.1		33.1 Remittance to HQ by Units	52,038.00	0.00	0.00	0.00	52,038.00
			Total of Grphd:	52,038.00	0.00	0.00	0.00	52,038.00
			Total of schdl:	52,038.00	0.00	0.00	0.00	52,038.00
34	34.1		34.1 Inter Unit Transfer Fund Transfer to H/Q(Tranfer from HQ to Branch Exp.)	-113,608,000.00	0.00	0.00	0.00	-113,608,000.00
		34.101	Pay	-63,667,000.00	0.00	4,403,000.00	-4,403,000.00	-68,070,000.00
		34.102	Deductions	-5,147,000.00	0.00	1,090,000.00	-1,090,000.00	-6,237,000.00
		34.103	T.A. With Pay	-290,000.00	0.00	60,000.00	-60,000.00	-350,000.00
		34.104	Contingency With Pay	-2,653,000.00	0.00	540,000.00	-540,000.00	-3,193,000.00
		34.105	OAM. With Pay	-8,753,800.00	0.00	4,700.00	-4,700.00	-8,758,500.00
		34.106	Leave Encashment (Working Employees)	-1,443,000.00	0.00	0.00	0.00	-1,443,000.00
		34.107	Pay Arrear (Working Employees)	-331,000.00	0.00	0.00	0.00	-331,000.00
		34.108	Medical Reimbursement (Working Employees)	-28,000.00	0.00	3,000.00	-3,000.00	-31,000.00
		34.109	UPSUL	-414,000.00	0.00	0.00	0.00	-414,000.00
		34.110	Other Arrears (Working Employees)	-204,000.00	0.00	0.00	0.00	-204,000.00
		34.113	Others	-30,787,000.00	0.00	1,360,300.00	-1,360,300.00	-32,147,300.00
		34.114	Pay Arrear (Retired/Ex Employees)	-326,000.00	0.00	0.00	0.00	-326,000.00
		34.116	Leave Encashment (Retired/Ex Employees)	-332,000.00	0.00	0.00	0.00	-332,000.00
		34.117	Other Arrears (Retired/Ex Employees)	-3,000.00	0.00	0.00	0.00	-3,000.00
		34.118	Medical Reimbursement (Retired/Ex Employees)	-3,000.00	0.00	0.00	0.00	-3,000.00
		34.119	Medical Reimbursement Arrear (Retired/Ex Employees)	0.00	0.00	8,000.00	-8,000.00	-8,000.00
		34.120	Others MA (Retired/Ex Employees)	-15,000.00	0.00	10,000.00	-10,000.00	-25,000.00
		34.122	REC OLD	-17,335,000.00	0.00	0.00	0.00	-17,335,000.00
		34.123	REC NEW	-178,251,000.00	0.00	0.00	0.00	-178,251,000.00
		34.126	O & M	-37,369,623.00	0.00	3,442.00	-3,442.00	-37,373,065.00
		34.128	CONTINGENCY	-16,902,577.00	0.00	1,139,558.00	-1,139,558.00	-18,042,135.00
		34.196	Capital (Internal Resource)	0.00	0.00	540,000.00	-540,000.00	-540,000.00
		34.5	Inter Unit Transfer Fund Transfer to SIDC Development Fund	-236,000.00	0.00	0.00	0.00	-236,000.00
			Total of Grphd:	-478,099,000.00	0.00	9,162,000.00	-9,162,000.00	-487,261,000.00
	34.8		34.81 Inter Unit Transfer Fund Transfer From H/Q(State Govt Loan)	0.00	0.00	893,000.00	-893,000.00	-893,000.00
			Total of Grphd:	0.00	0.00	893,000.00	-893,000.00	-893,000.00
			Total of schdl:	-478,099,000.00	0.00	10,055,000.00	-10,055,000.00	-488,154,000.00
37	37.1		37.1 Inter Unit Account - Other Transaction/ Adjustments (Others With in Zone)	15,166,813.00	0.00	0.00	0.00	15,166,813.00
			Total of Grphd:	15,166,813.00	0.00	0.00	0.00	15,166,813.00
	37.4		37.41 IUT- Other Adjustments (Within Zone)	-88,446,828.00	0.00	0.00	0.00	-88,446,828.00
			Total of Grphd:	-88,446,828.00	0.00	0.00	0.00	-88,446,828.00
			Total of schdl:	-73,280,015.00	0.00	0.00	0.00	-73,280,015.00
42	42.1		42.101 Liability for Supply of Material-Capital (Contractors/Suppliers)	-7,676,065.50	0.00	0.00	0.00	-7,676,065.50

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Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	42.1	42.102	Liability for Supply of Material-Capital (stores organisation)	15,000.00	0.00	0.00	0.00	15,000.00
			Total of Grphd:	-7,661,065.50	0.00	0.00	0.00	-7,661,065.50
	Total of schdl:			-7,661,065.50	0.00	0.00	0.00	-7,661,065.50
43	43.1	43.1	Liability for Supply of Materials/Works- O & M	-628,231.00	0.00	0.00	0.00	-628,231.00
			Total of Grphd:	-628,231.00	0.00	0.00	0.00	-628,231.00
	Total of schdl:			-628,231.00	0.00	0.00	0.00	-628,231.00
44	44.1	44.130A	Provision for Salaries (Year end Provision)	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	0.00	0.00	0.00	0.00	0.00
	44.3	44.310	Net Salary Payable	-1,248,439.00	1,248,439.00	0.00	1,248,439.00	0.00
		44.330	Liability for Medical Expenses	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	-1,248,439.00	1,248,439.00	0.00	1,248,439.00	0.00
	44.4	44.401	Income Tax Deducted at Source	0.00	640,500.00	640,500.00	0.00	0.00
		44.402	Employees Provident Fund (Employees' Share)	-7,029,616.00	0.00	692,442.00	-692,442.00	-7,722,058.00
		44.407	Group Insurance (Deposit Linked)	-226,843.75	0.00	6,375.00	-6,375.00	-233,218.75
		44.410A	Society VVKS-I KVBRSS Ltd, Araghar, Dehradun (SOC-A)	0.00	0.00	0.00	0.00	0.00
		44.410B	Society UVKSS Ltd, 18- EC Road, Dehradun (SOC-B)	0.00	173,160.00	173,160.00	0.00	0.00
		44.410C	Society Majra, Dehradun (SOC-M)	0.00	24,600.00	24,600.00	0.00	0.00
		44.410D	Society ETD 220 KV, Virbhadrha, Rishikesh (SOC-R)	0.00	13,200.00	13,200.00	0.00	0.00
		44.410E	Society UPSEB Employees Co-op society Ltd., Yamuna Colony (SOC-Y)	0.00	0.00	0.00	0.00	0.00
		44.410F	Cooprative Society Roorkee (T&C Division) (SOCRR)	0.00	193,500.00	193,500.00	0.00	0.00
		44.410I	Chief Minister Relief Fund	0.00	0.00	223,200.00	-223,200.00	-223,200.00
		44.412	Liability for Recovery against Electricity Charges and Duty	-185,264.00	0.00	18,978.00	-18,978.00	-204,242.00
		44.413	Recovery towards Relief Funds/Donations	-10,180.00	0.00	0.00	0.00	-10,180.00
			Total of Grphd:	-7,451,903.75	1,044,960.00	1,985,955.00	-940,995.00	-8,392,898.75
	44.6	44.610	Liability towards GPF Subscription	-5,087,270.00	0.00	189,000.00	-189,000.00	-5,276,270.00
		44.620	Liability towards GPF Subscription Payable To Other Organization	0.00	0.00	0.00	0.00	0.00
			Total of Grphd:	-5,087,270.00	0.00	189,000.00	-189,000.00	-5,276,270.00
	Total of schdl:			-13,787,612.75	2,293,399.00	2,174,955.00	118,444.00	-13,669,168.75
45	45.1	45.1	Liability for Salaries & Wages	0.00	5,457,574.00	5,457,574.00	0.00	0.00
			Total of Grphd:	0.00	5,457,574.00	5,457,574.00	0.00	0.00
	45.2	45.2	Liabilities for Other Establishment Bills & Payments through Imprests	0.00	130,116.00	130,116.00	0.00	0.00
			Total of Grphd:	0.00	130,116.00	130,116.00	0.00	0.00
	45.3	45.3	Liabilities for Stores and Service Bills	-6,295,604.00	4,623,556.00	4,264,346.00	359,210.00	-5,936,394.00
			Total of Grphd:	-6,295,604.00	4,623,556.00	4,264,346.00	359,210.00	-5,936,394.00
	Total of schdl:			-6,295,604.00	10,211,246.00	9,852,036.00	359,210.00	-5,936,394.00
46	46.1	46.103	Earnest Money Deposit-Capital	0.00	0.00	0.00	0.00	0.00
		46.104	Retention Money from Suppliers/Contractors-Capital	-36,892,456.00	32,331,734.00	0.00	32,331,734.00	-4,560,722.00


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Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
46.1		46.112	Retention Money Against time extension(Other)	0.00	0.00	31,208,755.00	-31,208,755.00	-31,208,755.00
		46.121	Security Deposit in Cash-O & M	-18,598.00	18,598.00	0.00	18,598.00	0.00
		46.123	Earnest Money Deposits- O & M	1,676,390.00	20,000.00	0.00	20,000.00	1,696,390.00
		46.124	Retention Money from Suppliers/Contractors-O & M	-2,787,459.00	0.00	0.00	0.00	-2,787,459.00
		Total of Grphd:		-38,022,123.00	32,370,332.00	31,208,755.00	1,161,577.00	-36,860,546.00
46.4		46.430	Provision for Liability for Expenses (HAM)	-342,338.00	0.00	0.00	0.00	-342,338.00
		Total of Grphd:		-342,338.00	0.00	0.00	0.00	-342,338.00
46.52		46.521	Liability for I-U.T.-Material With in Zone	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
46.53		46.531	IUT Fixed Assets Within Zone	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
46.9		46.924	Income Tax Deducted at Source on Payment to Contractors	0.00	22,908.00	22,908.00	0.00	0.00
		46.925	Service Tax Under Reverse Charged Mechanism w.e.f 01-07-2012 Onwards	0.00	0.00	0.00	0.00	0.00
		46.927	Liability for Payment-State Sales Tax/Trade Tax	0.00	0.00	0.00	0.00	0.00
		46.928	Liability for Payment of Sales Tax Deducted against Works Contract Bills	0.00	0.00	0.00	0.00	0.00
		46.929	Liability for Labour Cess Deducted from Contractors	0.00	1,123,570.00	1,123,570.00	0.00	0.00
		46.930	Liability for IGST	-7,516.00	0.00	0.00	0.00	-7,516.00
		46.930A	Liability for CGST	-10,115.38	0.00	0.00	0.00	-10,115.38
		46.930B	Liability for SGST	-10,115.38	0.00	0.00	0.00	-10,115.38
		46.932	Liability for IGST (TDS of GST)	0.00	4,099.00	4,099.00	0.00	0.00
		46.932A	Liability for CGST (TDS of GST)	0.00	3,979.00	3,979.00	0.00	0.00
		46.932B	Liability for SGST (TDS of GST)	0.00	3,979.00	3,979.00	0.00	0.00
		Total of Grphd:		-27,746.76	1,158,535.00	1,158,535.00	0.00	-27,746.76
	Total of schdl:			-38,392,207.76	33,528,867.00	32,367,290.00	1,161,577.00	-37,230,630.76
62	62.3	62.340	Sale of Scrap	-20,000.00	0.00	0.00	0.00	-20,000.00
		Total of Grphd:		-20,000.00	0.00	0.00	0.00	-20,000.00
	62.36	62.361	Sale of Tender Forms	-24,807.24	0.00	0.00	0.00	-24,807.24
		62.369	Balance Misc Receipts	-13,127.00	0.00	0.00	0.00	-13,127.00
		Total of Grphd:		-37,934.24	0.00	0.00	0.00	-37,934.24
	62.6	62.609	Misc Receipt (Penalty)	-14,256.00	0.00	0.00	0.00	-14,256.00
		62.630	Recoveries for Transport Facilities	-159,220.00	0.00	24,000.00	-24,000.00	-183,220.00
		Total of Grphd:		-173,476.00	0.00	24,000.00	-24,000.00	-197,476.00
	62.9	62.910	Recovery for Transport & Vehicles Expenses (Other than recoveries from Staff)	-5,723.00	0.00	0.00	0.00	-5,723.00
		62.917	Penalties for delay in Supplies/Execution of Works	-89,523.00	0.00	0.00	0.00	-89,523.00
		Total of Grphd:		-95,246.00	0.00	0.00	0.00	-95,246.00
	Total of schdl:			-326,656.24	0.00	24,000.00	-24,000.00	-350,656.24
74	74.1	74.115	Indoor, outdoor lighting system, P.A.System, Internal communication	4,900.00	0.00	0.00	0.00	4,900.00

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	74.1		System					
		74.138	Transmission Plant:Transformers & equipment having a rating of 100 KVA and above	1,612,764.00	0.00	0.00	0.00	1,612,764.00
		74.147	Switchgears including cable connections	0.00	0.00	0.00	0.00	0.00
		74.148	Batteries including charging equipments	5,235,666.00	0.00	0.00	0.00	5,235,666.00
		74.151	Communication equipments, Radio & Higher frequency carrier system	14,076,214.00	147,440.00	0.00	147,440.00	14,223,654.00
		74.152	Communication Equipments	22,521,182.00	0.00	0.00	0.00	22,521,182.00
		74.154	Air Conditioning Plants (Static)	2,395,001.00	0.00	0.00	0.00	2,395,001.00
		74.157	Meter Testing and Laboratory Tools and Equipments	3,638,540.00	0.00	0.00	0.00	3,638,540.00
		74.160	Misc. General Equipments	739,150.81	0.00	0.00	0.00	739,150.81
		Total of Grphd:		50,223,417.81	147,440.00	0.00	147,440.00	50,370,857.81
	74.2	74.207	Office Buildings	907,296.00	0.00	0.00	0.00	907,296.00
		Total of Grphd:		907,296.00	0.00	0.00	0.00	907,296.00
	74.3	74.310	Miscellaneous Civil Works	474,473.00	0.00	0.00	0.00	474,473.00
		Total of Grphd:		474,473.00	0.00	0.00	0.00	474,473.00
	74.5	74.501	Overhead lines (towers, poles, fixtures, overhead conductors and devices)	104,422.00	0.00	0.00	0.00	104,422.00
		74.599	Other Miscellaneous Expenses	477,025.00	0.00	0.00	0.00	477,025.00
		Total of Grphd:		581,447.00	0.00	0.00	0.00	581,447.00
	74.8	74.806	Computers	1,500.00	0.00	0.00	0.00	1,500.00
		Total of Grphd:		1,500.00	0.00	0.00	0.00	1,500.00
	Total of schdl:			52,188,133.81	147,440.00	0.00	147,440.00	52,335,573.81
75	75.1	75.110	Salaries- Permanenet Employees (Stagnation Pay & DAP)	33,691,713.00	5,899,800.00	1,248,439.00	4,651,361.00	38,343,074.00
		75.111	Personnel Pay	33,350.00	1,140.00	0.00	1,140.00	34,490.00
		75.112	Special Pay	339,079.00	41,250.00	0.00	41,250.00	380,329.00
		75.113	Grade Pay	2,322,488.00	0.00	0.00	0.00	2,322,488.00
		Total of Grphd:		36,386,630.00	5,942,190.00	1,248,439.00	4,693,751.00	41,080,381.00
	75.3	75.310	Dearness Allowance - Permanent Employees	17,866,763.00	1,002,966.00	0.00	1,002,966.00	18,869,729.00
		Total of Grphd:		17,866,763.00	1,002,966.00	0.00	1,002,966.00	18,869,729.00
	75.4	75.412	House Rent Allowance	1,793,178.00	397,800.00	0.00	397,800.00	2,190,978.00
		75.414	Hill & High Altitude Allowance	353,130.00	41,040.00	0.00	41,040.00	394,170.00
		75.415	Performance Incentive	1,766,918.00	0.00	0.00	0.00	1,766,918.00
		75.416	Medical Allowance	576,588.00	76,200.00	0.00	76,200.00	652,788.00
		75.418	Cycle Allowance	2,500.00	0.00	0.00	0.00	2,500.00
		75.419	Coal Allowance	66,701.00	0.00	0.00	0.00	66,701.00
		75.420	Washing Allowance	8,800.00	600.00	0.00	600.00	9,400.00
		75.421	Essential Service Allowance	291,442.00	35,070.00	0.00	35,070.00	326,512.00
		Total of Grphd:		4,859,257.00	550,710.00	0.00	550,710.00	5,409,967.00
	75.429	75.431	Computer Appreciation Allowance	1,875.00	0.00	0.00	0.00	1,875.00
		75.432	Special Allowance(Non-Technical)	29,995.00	0.00	0.00	0.00	29,995.00
		75.433	Site Compensatory Allowance	5,760.00	720.00	0.00	720.00	6,480.00
		75.434	Site Development Allowance	2,880.00	360.00	0.00	360.00	3,240.00

Executive Engineer
SCADA Division
PTCUL, Dehradun

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Location:101070132 SCADA Dehradun

Report generated on: 15-OCT-2013 13:08

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
75.429	75.435		Shift Allowance	335.00	0.00	0.00	0.00	335.00
	75.436		Special Allowance (Technical)	148,935.00	21,660.00	0.00	21,660.00	170,595.00
	75.439		Corporate Special Allowance	9,800.00	0.00	0.00	0.00	9,800.00
	Total of Grphd:			199,580.00	22,740.00	0.00	22,740.00	222,320.00
75.5	75.510		Permanent Employees (BONUS)	212,421.00	0.00	0.00	0.00	212,421.00
	Total of Grphd:			212,421.00	0.00	0.00	0.00	212,421.00
75.6	75.611		Medical Expenses Reimbursement	1,348,104.00	0.00	0.00	0.00	1,348,104.00
	75.617		Earned Leave Encashment	3,285,957.00	118,170.00	0.00	118,170.00	3,404,127.00
	Total of Grphd:			4,634,061.00	118,170.00	0.00	118,170.00	4,752,231.00
75.7	75.710		Medical Expenses at Hospitals	167,319.00	0.00	0.00	0.00	167,319.00
	Total of Grphd:			167,319.00	0.00	0.00	0.00	167,319.00
Total of schdl:				64,326,031.00	7,636,776.00	1,248,439.00	6,388,337.00	70,714,368.00
76	76.11	76.111	Telephone & Trunk Calls	401,260.00	26,117.00	0.00	26,117.00	427,377.00
	76.112		Postage & Telegrams	6,734.00	0.00	0.00	0.00	6,734.00
	76.113		Telex Charges	246,226.00	0.00	0.00	0.00	246,226.00
	Total of Grphd:			654,220.00	26,117.00	0.00	26,117.00	680,337.00
76.12	76.123		Consultancy Charges	356,010.00	0.00	0.00	0.00	356,010.00
	76.125		Other Professional/ Consultancy Charges	1,577,565.00	141,650.00	0.00	141,650.00	1,719,215.00
	Total of Grphd:			1,933,575.00	141,650.00	0.00	141,650.00	2,075,225.00
76.13	76.132		Travelling Allowance to Officers	242,449.00	0.00	0.00	0.00	242,449.00
	76.133		Travelling Allowance to Employees	445,562.00	0.00	0.00	0.00	445,562.00
	76.136		Vehicle Running Expenses-Petrol & Fuel	1,249,505.00	57,449.00	0.00	57,449.00	1,306,954.00
	76.136A		Hiring Charges of Vehicle	3,090,253.00	478,712.00	0.00	478,712.00	3,568,965.00
	76.137		Local Outdoor Duty Allowance	263,037.00	29,700.00	0.00	29,700.00	292,737.00
	Total of Grphd:			5,290,806.00	565,861.00	0.00	565,861.00	5,856,667.00
76.15	76.152		Books & Periodicals	0.00	0.00	0.00	0.00	0.00
	76.153		Printing of Stationary	1,041,200.00	11,553.00	0.00	11,553.00	1,052,753.00
	76.155		Advertisement Expenses	727,852.00	0.00	0.00	0.00	727,852.00
	76.158		Electricity Charges	17,698.00	0.00	0.00	0.00	17,698.00
	76.159		Security Guard Payment	9,215,309.00	1,206,028.00	0.00	1,206,028.00	10,421,337.00
	76.190		Miscellaneous Expenses	966,894.80	159,194.00	120.00	159,074.00	1,125,968.80
	Total of Grphd:			11,968,953.80	1,376,775.00	120.00	1,376,655.00	13,345,608.80
Total of schdl:				19,847,554.80	2,110,403.00	120.00	2,110,283.00	21,957,837.80
78	78.88	78.883	Other Bank Charges	2,792.14	0.00	0.00	0.00	2,792.14
	Total of Grphd:			2,792.14	0.00	0.00	0.00	2,792.14
Total of schdl:				2,792.14	0.00	0.00	0.00	2,792.14
83	83.5	83.501	Prior Period Wage Board Arrear	465,535.00	0.00	0.00	0.00	465,535.00
	Total of Grphd:			465,535.00	0.00	0.00	0.00	465,535.00
83.7	83.7		Interest And Other Finance Charges relating to Previous Year	0.00	0.00	0.00	0.00	0.00
	Total of Grphd:			0.00	0.00	0.00	0.00	0.00
83.8	83.810		R & M Expenses - Previous Years	0.00	0.00	0.00	0.00	0.00
	Total of Grphd:			0.00	0.00	0.00	0.00	0.00
Total of schdl:				465,535.00	0.00	0.00	0.00	465,535.00
Total of Report:				-78,739,529.80	76,248,841.00	76,248,841.00	0.00	-78,739,529.80

Executive Engineer
S & M Division
PTCUL, Dehradun

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited

Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Location:102010202 S.L.D.C Open Access

Report generated on: 22-OCT-20 15:11:49

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
23	23.1	23.130B	Sundry Debtors for wheeling of Power(BHPL), Component A	-0.01	0.00	0.00	0.00	-0.01
		Total of Grphd:		-0.01	0.00	0.00	0.00	-0.01
	23.7	23.704	Sundry Debtor for open access charges as per the booking of SLDC	0.00	16,326,904.22	16,581,092.46	-254,188.24	-254,188.24
		23.704A	Sundry Debtors (PGCIL) for O&M charges of 400 Kv Kashipur Lines	0.00	269,910.24	0.00	269,910.24	269,910.24
		Total of Grphd:		0.00	16,596,814.46	16,581,092.46	15,722.00	15,722.00
		Total of schdl:		-0.01	16,596,814.46	16,581,092.46	15,722.00	15,722.99
24	24.1	24.110	Cash in Hand	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
	24.403	24.403	PMB	11,231,236.46	16,581,092.46	14,242,373.78	2,338,718.68	13,569,955.14
		Total of Grphd:		11,231,236.46	16,581,092.46	14,242,373.78	2,338,718.68	13,569,955.14
		Total of schdl:		11,231,236.46	16,581,092.46	14,242,373.78	2,338,718.68	13,569,955.14
27	27.4	27.425	Income Tax Deducted at Source(TDS on revenue)	2,102,143.22	0.00	0.00	0.00	2,102,143.22
		Total of Grphd:		2,102,143.22	0.00	0.00	0.00	2,102,143.22
		Total of schdl:		2,102,143.22	0.00	0.00	0.00	2,102,143.22
33	33.1	33.1	Remittance to HQ by Units	419,767,724.98	14,242,373.78	0.00	14,242,373.78	434,010,098.76
		Total of Grphd:		419,767,724.98	14,242,373.78	0.00	14,242,373.78	434,010,098.76
		Total of schdl:		419,767,724.98	14,242,373.78	0.00	14,242,373.78	434,010,098.76
37	37.3	37.31	IUT Cash Transaction (Within Zone)	72,700.00	0.00	0.00	0.00	72,700.00
		Total of Grphd:		72,700.00	0.00	0.00	0.00	72,700.00
	37.4	37.41	IUT- Other Adjustments (Within Zone)	735,646.00	0.00	0.00	0.00	735,646.00
		Total of Grphd:		735,646.00	0.00	0.00	0.00	735,646.00
		Total of schdl:		808,346.00	0.00	0.00	0.00	808,346.00
44	44.4	44.410D	Society ETD 220 KV, Virbhadrha, Rishikesh (SOC-R)	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		0.00	0.00	0.00	0.00	0.00
		Total of schdl:		0.00	0.00	0.00	0.00	0.00
45	45.3	45.3	Liabilities for Stores and Service Bills	0.00	14,242,373.78	14,242,373.78	0.00	0.00
		Total of Grphd:		0.00	14,242,373.78	14,242,373.78	0.00	0.00
		Total of schdl:		0.00	14,242,373.78	14,242,373.78	0.00	0.00
46	46.9	46.936	Amount Payable to other S.E.s /State-Government/Local Bodies	0.00	0.00	0.00	0.00	0.00
		46.950	Payable to TATA Motors	0.00	0.00	0.00	0.00	0.00
		46.952	Sundry Creditors	0.00	0.00	0.00	0.00	0.00
		46.959	UPCL Payables (SLDC Share)	-544,906.80	0.00	0.00	0.00	-544,906.80
		46.980B	Payable to UPCL against Open Access Charges	0.00	0.00	0.00	0.00	0.00
		Total of Grphd:		-544,906.80	0.00	0.00	0.00	-544,906.80
		Total of schdl:		-544,906.80	0.00	0.00	0.00	-544,906.80
61	61.5	61.504A	Income from Open Access by SLDC(SLDC Share)	-71,241,229.27	0.00	6,802,340.00	-6,802,340.00	-78,043,569.27
		61.504B	Income from Open Access by SLDC(PTCUL Share)	-155,686,325.33	0.00	9,754,474.46	-9,754,474.46	-175,440,799.76
		61.505A	Income from Medium Term Open Access by SLDC(SLDC Share)	-1,181,250.00	0.00	0.00	0.00	-1,181,250.00

Executive Engineer
State Load Dispatch Centre
P.T.C.U.L.

Near I.S.R.T. Majra, Dehradun

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Power Transmission Corporation of Uttarakhand Limited


Checking Of Trial Balance

Period From 01-APR-20 To 30-SEP-20

Location:102010202 S.L.D.C Open Access

Report generated on: 22-OCT-20 15:12:49

Schdl	Grphd	GL Code	GL Name	OB	Dr Amt	Cr Amt	Net	CB
	61.5	61.505B	Income from Medium Term Open Access by SLDC (PTCUL Share)	-9,963,764.00	0.00	0.00	0.00	-9,963,764.00
			Total of Grphd:	-248,072,568.60	0.00	16,596,814.46	-16,596,814.46	-264,669,383.06
			Total of schdl:	-248,072,568.60	0.00	16,596,814.46	-16,596,814.46	-264,669,383.06
62	62.36	62.367	Open Access Fee	-106,231.29	0.00	0.00	0.00	-106,231.29
		62.369	Balance Misc.Receipts	-1.73	0.00	0.00	0.00	-1.73
			Total of Grphd:	-106,231.29	0.00	0.00	0.00	-106,231.29
			Total of schdl:	-106,231.29	0.00	0.00	0.00	-106,231.29
76	76.15	76.183	Other Financial Charges	0.00	0.00	0.00	0.00	0.00
		76.190	Miscellaneous Expenses	1,221.32	0.00	0.00	0.00	1,221.32
			Total of Grphd:	1,221.32	0.00	0.00	0.00	1,221.32
			Total of schdl:	1,221.32	0.00	0.00	0.00	1,221.32
78	78.88	78.883	Other Bank Charges	380.56	0.00	0.00	0.00	380.56
			Total of Grphd:	380.56	0.00	0.00	0.00	380.56
			Total of schdl:	380.56	0.00	0.00	0.00	380.56
Total of Report:				185,187,345.84	61,662,654.48	61,662,654.48	0.00	185,187,345.84


 Executive Engineer
 State Load Despatch Centre
 P.T.C.U.L.
 Near I.S.B.T. Majra, Dehradun


 (Anil Kumar)
 Director (Projects),
 PTCUL, Dehradun

ANNEXURE-II



BRAN & ASSOCIATES
CHARTERED ACCOUNTANTS

301, Kale Ram Chamber,
2, East Guru Angad Nagar, Delhi-92
Tel. : 011-22445183
E-mail : brijesh.kaushik@cabran.in
Website : www.cabran.in

INDEPENDENT AUDITOR'S REPORT

To the Members of Power Transmission Corporation of Uttarakhand Limited

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of Power Transmission Corporation of Uttarakhand Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2020, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the incomplete disclosure of the information referred to in the Basis for Qualified Opinion section of our report, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS"), and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its profit (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Qualified Opinion

1. The Title Deeds of Land were not produced for our verification and therefore we were unable to comment on the ownership status thereof.
2. Inclusion of Non-moving and Obsolete stocks in the value of inventory resulting in over statements of current assets and profit for the period. Amount unascertainable.
3. Non-reconciliation of the amounts receivable from suppliers/ contractors/ employees/ other parties and amounts due to suppliers/ contractors/ employees/ other parties incorporated in the books of the company as on 01.06.2004. The effect thereof on the financial statements is unascertainable.
4. In the absence of availability of relevant records with respect to property, plant and equipment pertaining to individual assets, asset wise bifurcation and charging of depreciation on property, plant and equipment of existing projects as on 1st April, 2016 is not in the manner, as prescribed by UERC Regulation 2015, the impact of same could not be ascertained.
5. The Company has not spent amount of Rs.255.33 Lakh under the head Corporate Social Responsibility as defined under section 135 of the Companies Act, 2013. (Refer Note 22).

(Anil Kumar)
Director (Projects)
PTCUL, Dehradun



Branches : Dehradun (Uttarakhand), Faridabad (Haryana), Bettiah (Bihar)

6. The company has made changes in the amounts recognised as Grant and Loans under ADB financing in the Balance sheet as at 31st March 2020 by recognising the entire amounts received from the Uttarakhand State Government as Loan and correspondingly incorporated same changes for the previous financial years. (Refer Note No. 14-Borrowing Non Current Liabilities and Note No. 18-Other Non Current Liabilities).

The company has also reversed the interest on the ADB Loan component recognized in the books of accounts during the previous financial years amounting to Rs. 658.93 Lakh including Rs.260.93 capitalised over a period of years. The company has not provided the interest on the aforesaid entire ADB Loan since the date of disbursement as GOU has affirmed vide their letter dated 20.11.2020 that the said funds are 100% loan @ NIL rate of interest. Further no repayment was made till date as the terms and conditions are not yet stipulated by the GOU to the Company. (Refer Note No. 2, 20, 25 and 29)

7. Correction of error discussed in item no.6 above, which crept in the preparation of the Financial Statements of the previous years, in the Balance Sheet as at 31st March, 2020 and corresponding previous year as at 31st March, 2019 is a departure from the principle laid down Ind AS 8 notified under "the Act".

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act ("SA"s) except as stated above. Our responsibilities under those Standards are further described in the 'Auditor's Responsibility for the Audit of the Financial Statements' section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified audit opinion on the financial statements.

Emphasis of Matters

We draw attention to Note 46 of the financial statements in which the Company describes the uncertainties arising from the COVID 19 pandemic. Our report is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the financial year ended March 31, 2020. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



(Anil Kumar)
Director (Project)
PTCUL, Dehradun



Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.


As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(Anil Kumar) Director (Projects),
PTCUL, Dehra



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by the direction issued by the Office of the Comptroller & Auditors General of India under Section 143(5) of the Act, we give in the Annexure-II, a statement on the matters specified in the directions.

3. As required by Section 143(3) of the Act, we report that:

- a) Except the matter described in Basis for Qualified Opinion, we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit except as stated in Basis for Qualified Opinion;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account except for effects of matters described in the Basis for Qualified Opinion;
- (d) Except for effects of the matter described in Basis for Qualified Opinion, In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) In terms of Notification No. G. S. R. 463(E) dated 05th June 2015 issued by the Ministry of Corporate Affairs, the provisions of Section 164(2) of the Act regarding disqualification of directors are not applicable to the Company.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure III" to this report;
- (g) In terms of Notification No. G.S.R. 463(E) dated 05th June, 2015 issued by the Ministry of Corporate Affairs, the provisions of Section 197 read with schedule V of the Act regarding managerial remuneration, are not applicable to the Company.

(Anil Kumar)
Director (Projects)
PTCUL, Dehradun



- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has no pending litigation which would impact its financial position except as disclosed under contingent liabilities in its financial statements. Refer Note 33 to the financial statements;
 - The Company has long-term contracts as at March 31, 2020 for which there were no material foreseeable losses. The Company does not have long-term derivative contracts as at March 31, 2020.
 - There were no amounts, which were required to be transferred to the Investor Education and Protection Fund by the company during the year ended March 31, 2020.

For BRAN & Associates
Chartered Accountants
ICAI Firm Registration No.: 014544N



CA Brijesh Kaushik
Partner
Membership No.: 092573
UDIN: 20092573AAAABF6345

Place: Dehradun
Date: 03.12.2020

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

ANNEXURE - I TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of Power Transmission Corporation of Uttarakhand Limited of even date)

- (i) In respect of the Company's property, plant and equipment:
 - (a) The Company has not maintained proper and updated records showing full particulars, including quantitative details and situation of property, plant and equipment.
 - (b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) The title deeds of the immovable properties are not made available to us, therefore, we are unable to comment whether the same are in the name of the Company or not.
- (ii) As explained to us, the inventories (excluding materials in transit and stock lying with third parties) were physically verified during the year by the Management, at reasonable intervals, and no material discrepancies were noticed on physical verification between the physical stock and the books of accounts.
- (iii) According to the information and explanations given to us, during the year, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013 (the "Act"). Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b), and (iii)(c) of the said Order are not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, to the extent applicable, in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- (v) According to the information and explanations given to us, the Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2020 and therefore, the provisions of the clause 3(v) of the Order is not applicable to the Company.
- (vi) The maintenance of cost records has been prescribed by the Central Government under section 148(1) of the Act. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended prescribed by the Central Government under sub-section (1) of Section 148 of the Act and are of the opinion, prima facie, the prescribed records have been made and maintained by the company. We have not, however, made a detailed examination of the cost records with a view to determine whether they are adequate or complete.
- (vii) According to the information and explanations given to us and according to the books and records as produced and examined by us, in our opinion:
 - (a) The Company has been generally regular during the year, in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues, as applicable to it to the appropriate authorities.
 - (b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Custom Duty, Cess and other material statutory dues in arrears as at March 31, 2020 for a period of more than six months from the date they became payable.



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

- (c) As at March 31, 2020, the dues on account of Income Tax, Sales Tax, Wealth Tax, Service Tax, Customs Duty, Excise Duty, Goods and Service Tax, Value Added Tax and Cess matters that have not been deposited on account of disputes are as under:

S. No.	Particulars	As at 31.03.2020 (Rs. In Lakh)	As at 31.03.2019 (Rs. In Lakh)
1.	Income tax demand for AY 2009-10	0.81	0.81
2.	TDS demand	2.21	16.44
3.	Service Tax demand	-	104.82

- (viii) In our opinion and according to information and explanation given to us, during the year, the Company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government. The Company has not issued any debentures during the year.
- (ix) In our opinion and according to information and explanation given to us, during the year, money raised by way of the term loans have been applied by the Company for the purposes for which they were raised. The Company has neither raised moneys by way of initial public offer or further public offer (including debt instruments) nor were such proceeds pending to be applied, during the year.
- (x) During the course of our examination of the books and records of the Company, carried out in accordance with generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year, nor have we been informed of any such case by the Management.
- (xi) In view of exemption given in terms of Notification No. G.S.R. 463€ dated 05th June, 2015 issued by the Ministry of Corporate Affairs, the provisions of Section 197 read with schedule V of the Act regarding managerial remuneration, are not applicable to the Company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company and the Nidhi Rules, 2014 are not applicable to it, hence reporting under clause 3(xii) of the Order is not applicable to the Company.
- (xiii) In our opinion and according to the information and explanations given to us the Company is in compliance with Section 177 and 188 of the Act where applicable. The details of such related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us, during the year, the Company has made preferential allotment of shares amounting to Rs. 7600.00 Lakh (Previous year Rs.283.24 Lakh) in compliance with relevant rules under the Act. Company has not made any private placement of shares or fully or partly paid convertible debentures during the year under review.
- (xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected to its directors. Hence provisions of section 192 of the Act are not applicable to the Company.



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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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- (xvi) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For BRAN & Associates
Chartered Accountants
Firm Registration No.: 014544N


Delhi CA Brijesh Kaushik
Partner
Membership No: 092573
UDIN: 20092573AAAABF6345

Place: Dehradun
Date: 03.12.2020



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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ANNEXURE - II TO THE INDEPENDENT AUDITORS' REPORT

(As referred to in paragraph 2 under the heading "Report on Other Legal and Regulatory Requirements" of our report even date)

Re: Power Transmission Corporation of Uttarakhand Limited

S. No.	Directions	Report
1.	Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	As represented by the management, the company is in the process of computerisation of its operations. The transmission monitoring system, pay roll, personnel information system and financial accounting system of the Company has already been computerised and the inventory management system is under the process. The users of the above module have been allotted user id to ensure proper security of the data.
2.	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts /loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated.	Based on our audit work, we report that there is no restructuring of an existing loan or cases of waiver/ write off of debts/loans/ interest etc. during the financial year 2019-20.
3.	Whether funds received/receivable for specific schemes from central/ state agencies were properly accounted for/ utilized as per its term and conditions? List the cases of deviation.	Based on our audit work, we report that the funds received/receivable for specific schemes from central/ state agencies were properly accounted for/ utilised as per its terms and conditions.

Sub-directions under Section 143(5) of the Companies Act, 2013

Power Sector

S. No.	Directions	Report
1.	Adequacy of steps to prevent encroachment of idle land owned by the Company may examine. In case land of the Company is encroached, under litigation, not put to use or declared surplus, details may be provided.	As reported by the Company, the idle land owned by the Company is free from encroachment and litigation.
2.	Where land acquisition is involved in setting up new projects, report whether settlement of dues done expeditiously and in a transparent manner in all cases. The cases of deviation may please be detailed.	Based on information provided to us, land is acquired or procured through Government agencies and the dues are settled expeditiously in a transparent manner.



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

3.	Whether the Company has an effective system for recovery of revenue as per contractual terms and the revenue is properly accounted for in the books of accounts in compliance with the applicable Accounting Standard?	As observed during the audit of accounts, we report that, the wheeling charged along with incentive bills are raised to M/s UPCL on monthly basis as per the approved tariff order and the revenue is accounted for in the books of accounts in compliance with the applicable Accounting Standards
4.	How much cost has been incurred on abandoned projects and out of this how much cost has been written off?	As informed and verified by us, no project have been abandoned during the financial year under audit.

Transmission

S. No.	Directions	Report
1.	Is the system of evacuation of power commensurate with power available for transmission with the generating company? If not, loss, is any, claimed by the generating company may be commented.	Based on information provided to us by the management, transmission system is commensurate with power received from generator for transmission to distributor. No claim for loss of power was reported / observed during the year.
2.	How much transmission loss in excess of prescribed norms has been incurred during the year and whether the same been properly accounted for in the books of accounts?	Transmission losses are within the prescribed norms during the year.
3.	Whether the assets constructed and completed on behalf of other agencies and handed over to them has been properly accounted for in the financial statements.	As informed and verified by us, no construction has been made on behalf of other agencies.

Others

S. No.	Directions	Report
1.	Examine the system of effective utilisation of Loans/Grant-in-Aid/Subsidy. List the cases of diversion of funds.	Money raised by way of loans/ amount received from Grant-in-Aid/Subsidy have been used for the purpose, they were sanctioned for.
2.	Examine the cost benefit analysis of major capital expenditure/expansion including IRR and payback period.	The cost benefit analysis of major capital expenditure is to strengthen the augment transmission network infrastructure for ensuring reliable and quality power supply.



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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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3.	If the audited entity has computerised its operations or part of it, assess and report, how much of the data in the company is in electronic format, which of the area such as accounting, sales, personnel information, pay roll, inventory, etc. have been computerised and the company has evolved proper security policy for data/ software/ hardware?	As represented by the management, the company is in the process of computerisation of its operations. The transmission monitoring system, pay roll, personnel information system and financial accounting system of the Company has already been computerised and the inventory management system is under the process. The users of the above module have been allotted user id to ensure proper security of the data.
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For BRAN & Associates
Chartered Accountants
ICAI Firm Registration No.: 014544N



[Signature]

Brijesh Kaushik
Partner
Membership No.: 092573
UDIN: 20092573AAAABF6345

Place: Dehradun
Date: 03.12.2020

[Signature]

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

[Signature]

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Annexure - III To The Independent Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Power Transmission Corporation of Uttarakhand Limited ("the Company") as of March 31, 2020 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and


(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our knowledge and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For BRAN & Associates
Chartered Accountants
Firm Registration No.: 014544X

CA Brijesh Kaushik
Partner
Membership No: 092573
UDIN: 20092573AAAABF6345

Place: Dehradun
Date: 03.12.2020



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED
CORPORATE ID No.:- U40101UR2004GOI028675
VIDYUT BHAWAN 132 KV MAJRA CAMPUS, DEHRADUN, UTTARAKHAND
BALANCE SHEET AS AT 31st March 2020

(Amount in Rs. Lakhs)

Particulars	Note	As at 31.03.2020	As at 31.03.2019
ASSETS			
I Non Current Assets			
(a) Property, Plant and Equipment	2	1,32,260.87	1,20,001.58
(b) Capital Work-in-Progress	3	44,988.28	34,761.74
(c) Financial Assets			
(i) Other Financial Assets	4	1,990.37	2,034.87
(d) Other Non Current Assets	5	18,792.47	17,659.16
Total Non-Current Assets		1,98,031.99	1,74,457.35
II Current Assets			
(a) Inventories	6	18,000.61	23,059.88
(b) Financial Assets			
(i) Trade Receivables	7	20,281.54	15,029.43
(ii) Cash and Cash Equivalent	8	20,310.85	27,682.19
(iii) Other Bank Balances	9	23.03	268.09
(iv) Other Financial Assets	10	119.79	436.03
(c) Other Current Assets	11	429.51	401.50
Total Current Assets		59,165.33	66,877.12
Total Assets		2,57,197.32	2,41,334.47
EQUITY AND LIABILITIES			
I EQUITY			
(a) Equity Share Capital	12	54,988.24	47,388.24
(b) Other Equity	13	47,244.57	41,196.55
		1,02,232.81	88,584.79
II Liabilities			
A Non- Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	78,930.08	70,934.26
(ii) Other Financial Liabilities	15	19,803.32	20,196.01
(b) Long Term Provisions	16	1,625.68	1,009.90
(c) Deferred Tax Liabilities	17	913.06	780.00
(d) Other Non Current Liabilities	18	19,714.31	21,076.32
Total Equity & Non-Current Liabilities		1,20,986.45	1,13,996.49
B Current Liabilities			
(a) Financial Liabilities			
(i) Current Maturity of Long Term Borrowings	19	7,786.29	7,766.60
(ii) Other Financial Liabilities	20	20,258.59	23,952.83
(b) Trade Payable	21	2,754.17	3,747.15
(c) Short Term Provisions	22	2,759.08	2,751.99
(d) Other Current Liabilities	23	419.93	534.62
Total Current Liabilities		33,978.06	38,753.19
Total Equity and Liabilities		2,57,197.32	2,41,334.47

Notes no. 1 to 47 form the part of these Financial Statements

Previous year's figures have been regrouped/reclassified wherever applicable.

As per our report of even date attached

For BRAN & Associates

Chartered Accountants

FRN:- 014544A

Delhi 03/12/20

(C.A. Brijesh Kaushik)

Partner

M.No. :- 092573

For & On behalf of the Board of Directors of
Power Transmission Corporation of Uttarakhand Ltd.

Praveen Tandon
GM (Legal &
Company Secretary)

Surender Babbar
Director
(Finance)
DIN:- 08861393

Dr. Neeraj Kharwal, IAS
Managing
Director
DIN:- 07973060

Place:- Dehradun, Uttarakhand.

Date:- 25-11-2020

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED
CORPORATE ID No.:- U40101UR2004GOI028675
VIDYUT BHAWAN 132 KV MAJRA CAMPUS, DEHRADUN, UTTARAKHAND
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st March 2020

(Amount in Rs. Lakhs)			
Particulars	Note	Year ended 31.03.2020	Year ended 31.03.2019
A. Income:			
(i) Revenue From Operations	24	38,614.02	31,904.03
(ii) Other Income	25	2,055.39	892.88
Total Income (A)		40,669.41	32,796.91
B. Expenses:			
(i) Employee Benefit Expenses	26	8,580.03	8,485.17
(ii) Repairs & Maintenance Expenses	27	2,944.13	2,598.31
(iii) Administrative & General Expenses	28	3,119.55	3,228.00
(iv) Finance Costs	29	3,453.97	4,019.95
(v) Depreciation and Amortization Expenses	30	9,863.86	10,253.17
Total Expenses (B)		27,961.54	28,584.60
C. Profit Before Tax (A-B)		12,707.87	4,212.31
D. Tax Expense	31		
a. Current Tax		2,239.04	1,494.79
b. Deferred Tax		133.06	87.70
c. MAT Credit		602.15	(999.02)
E. Net Profit after Tax (C-D)		9,733.62	3,628.84
F. Other Comprehensive Income			
a. (i) Items that will not be reclassified to Profit or Loss			
Re-measurement of Gains/(Losses) on Defined Benefit Plans		-	-
Total (F)		-	-
G. Total Comprehensive Income (E+F)		9,733.62	3,628.84
H. Earning Per Equity Share :	41		
(1) Basic (Rs.)		187.01	76.64
(2) Diluted (Rs.)		181.77	69.72

Notes no. 1 to 47 form the part of these Financial Statements

Previous year's figures have been regrouped/reclassified wherever applicable.

As per our report of even date attached

For BRAN & Associates

Chartered Accountants

FRN: 014544N

Delhi

(CA. Brijesh Koushik)

Partner

M.No. :- 092573

Place:- Dehradun, Uttarakhand.

Date:- 25-11-2020

For & On behalf of the Board of Directors of
Power Transmission Corporation of Uttarakhand Ltd.

Praveen Tandon
GM (Legal &
Company Secretary)

Surender Babbar
Director
(Finance)
DIN:- 08861393

Dr. Neeraj Kharwal, IAS
Managing
Director
DIN:- 07973060

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED
VIDYUT BHAWAN 132 KV MAJRA CAMPUS, DEHRADUN, UTTARAKHAND
CORPORATE ID No.:- U40101UR2004GOI028675
CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31.03.2020

		(Amount in Rs. Lakhs)	
	PARTICULARS	Year ended 31.03.2020	Year ended 31.03.2019
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Total Comprehensive Income before Tax	12,707.87	4,212.31
	<u>Adjustments for:</u>		
	Depreciation	9,863.86	10,253.17
	Interest Income from Fixed Deposits with Banks	(1,122.16)	(1,687.32)
	Interest and Other finance charges	3,453.97	4,019.95
	Operating Profit before adjustments in Liabilities & Assets	24,903.54	16,798.11
	Decrease/(Increase) in Other Financial assets (Current Assets)	1,548.95	(14,923.29)
	Increase/(Decrease) in Current Liabilities	(1,276.23)	8,056.25
	Increase/(Decrease) in Other Financial Liabilities	(3,694.25)	10,036.51
	Increase/(Decrease) in Current Tax Liability	(1,119.94)	(2,759.36)
		20,362.07	17,208.22
	Direct Taxes/ TDS paid / MAT Credit	(2,974.25)	(583.47)
	Net Cash Flow from Operating Activities (A)	17,387.82	16,624.75
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Capital Expenditure on Property Plant and Equipment	(34,621.91)	(51,634.61)
	Interest Income from Fixed Deposits with Banks	1,122.16	1,687.32
	Fixed Deposits encashed and invested	44.50	5,893.01
	Net Cash Flow from Investing Activities (B)	(33,455.25)	(44,054.28)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Increase / (Decrease) in Share Capital	4,400.00	4,700.00
	Loans Taken / Repaid during the year	8,015.51	23,208.94
	Interest and Other finance charges paid	(3,233.82)	(3,696.64)
	Dividend Paid	(485.60)	-
	Net Cash Flow from Financing Activities (C)	8,696.09	24,212.30
D	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(7,371.34)	(3,217.23)
E	Cash and Cash Equivalents at the beginning of the year	27,682.19	30,899.42
F	Cash and Cash Equivalents at the end of the year	20,310.85	27,682.19
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:			
	Cash and Cash Equivalents as per Balance Sheet:	20,310.85	27,682.19
	<u>Components of Cash and Cash Equivalents:</u>		
	<u>Balances with Banks</u>		
	(i) Current Accounts	20,287.82	27,414.10
	(ii) Fixed Deposits with Banks	23.03	268.09
	Total Cash and Cash Equivalents	20,310.85	27,682.19

Notes no. 1 to 47 form the part of these Financial Statements

- Statement of cash flows has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
- Previous year's figures have been regrouped/reclassified wherever applicable.

As per our report of even date attached

For BHANU Associates
Chartered Accountants
ERN:- 0145448
Delhi
03-12-20
(CA) Pooja Kaushik
Partner
M.No. :- 092573

Praveen Tandon
GM (Legal &
Company Secretary)

For & On behalf of the Board of Directors of
Power Transmission Corporation of Uttarakhand Ltd.

Surender Babbar
Director
(Finance)
DIN:- 08861393

Dr. Neeraj Kharwal, IAS
Managing
Director
DIN:- 07973060

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

Place:- Dehradun, Uttarakhand.
Date:- 25-11-2020

POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Statement of change in Equity for the Year Ended on 31.03.2020

A. Equity Share Capital

Particulars	2019-20		2018-19	
	Number of Shares (Nos)	Amount (Rs. in Lakhs)	Number of Shares(Nos)	Amount(Rs. in Lakhs)
Issued, Subscribed and Fully Paid up Equity Shares Outstanding At the Beginning of the Year (Each Share of Rs. 1000)	47,38,823.64	47,388.24	47,10,499.64	47,105.00
Add: Shares issued / subscribed during the year	7,60,000.00	7,600.00	28,324.00	283.24
Issued, Subscribed and Fully Paid up Equity Shares at the end of the Year (Each Share of Rs. 1000)	54,98,823.64	54,988.24	47,38,823.64	47,388.24

B. Other Equity

Particulars	Share application money pending allotment	Reserves & Surplus		Total Other Equity
		Capital Reserve	Retained Earnings	
Balance as at 01.04.2018	283.24	18,880.07	13,378.51	32,541.82
Total comprehensive income for the year 2018-19			3,628.84	3,628.84
Income Tax adjustments of earlier years 2018-19			609.13	609.13
Application Money received during the year 2018-19	4,700.00		-	4,700.00
Shares allotted during the year 2018-19	(283.24)		-	(283.24)
Balance as at 31.03.2019	4,700.00	18,880.07	17,616.48	41,196.55
Balance as at 01.04.2019	4,700.00	18,880.07	17,616.48	41,196.55
Total comprehensive income for the year 2019-20			9,733.62	9,733.62
Dividend & Tax thereon			(485.60)	(485.60)
Application Money received during the year 2019-20	4,400.00		-	4,400.00
Shares allotted during the year 2019-20	(7,600.00)		-	(7,600.00)
Balance as at 31.03.2020	1,500.00	18,880.07	26,864.50	47,244.57

Notes no. 1 to 47 form the part of these Financial Statements

Previous year's figures have been regrouped/reclassified wherever applicable.

As per our report of even date attached

For BRAN & Associates

Chartered Accountants

FRN: 014540N

(CA) Brijesh Koushik
Partner

M.No. :- 092573

Praveen Tandon
GM (Legal &
Company Secretary)

For & On behalf of the Board of Directors of
Power Transmission Corporation of Uttarakhand Ltd.

Surender Babbar
Director
(Finance)

DIN:- 08861393

Dr. Neeraj Kharwal, IAS
Managing
Director

DIN:- 07973060

Place:- Dehradun, Uttarakhand.

Date:- 25-11-2020

POWER TRANSMISSION CORPORATION OF UTTARAKHAND LTD. (PTCUL)

Note 1. Corporate Background and Significant Accounting Policies

Note 1(i) : COMPANY's OVERVIEW

The Power Transmission Corporation of Uttarakhand Limited (hereinafter referred to as the "Company") is public limited company domiciled and incorporated in India under the Indian Companies Act, 1956. The registered office of the Company is located at Vidyut Bhawan, 132 KV Majra Campus, Dehradun - 248001. The principal business of the Company is Transmission of Electricity and State Load Dispatch Centre (SLDC) function in the state of Uttarakhand.

On Account of power reform Process in the State of Uttarakhand, the Uttarakhand Power Corporation Limited (UPCL) was brought into effect by Govt. of Uttarakhand (GOU). Consequent to the unbundling of UPCL on 31.05.2004 The Power Transmission Corporation of Uttaranchal Limited (PTCUL) was incorporated on 27.05.2004 as separate company and assigned separately the business of Transmission of Electricity and State Load Dispatch Centre (SLDC) function in the state of Uttaranchal. The scope of the business, Assets & Liabilities of the said entity and other incidental & consequential matters were laid down in the detailed transfer scheme notified by the Govt. of Uttaranchal vide Notification No. 86/1/2004-06(3) 2003 dated 31.05.2004 and 87/1/2004-06 (3) 2003 dated 31.05.2004. The Name of the Company was changed from Power Transmission Corporation Of Uttaranchal Limited to Power Transmission Corporation of Uttarakhand Limited in February, 2007.

Note 1(ii) : BASIS OF PREPARATION OF FINANCIAL STATEMENTS

(a) Statement of compliance

The Company's financial statements have been prepared in accordance with the provisions of Companies Act, 2013 and the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards Rules, 2015) and amendments thereof issued by Ministry of Corporate Affairs, Govt. of India in exercise of the powers conferred by section 133 of the Companies Act, 2013. In addition, the guidance notes / announcements issued by the Institute of Chartered Accountants of India (ICAI) have also been applied in the preparation of accounts except where compliance with other statutory enactment require different treatment.

Basis of accounting

The Company maintains its accounts on accrual basis following historical cost convention, except for the following assets and liabilities which have been measured at fair value or at revalued amounts in accordance with Ind AS:-

- ❖ Derivative financial instruments,
- ❖ Financial assets and liabilities measured at fair value (Refer to accounting policy regarding financial instruments),
- ❖ Employee benefit expenses (Refer to accounting policy regarding Retirement and other employee benefits)



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



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Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

(b) Presentation of financial statements

The Balance Sheet, Statement of Profit and Loss and Statement of Changes in Equity are prepared and presented in the forms prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The Statement of Cash Flows is prepared and presented as per the requirements of Ind AS 7 "Statement of Cash Flows". The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of the financial statements along with the other notes required to be disclosed under the notified Accounting Standards.

Amounts in the financial statements are presented in Indian Rupees (INR) in lakh [1 lakh = 100 thousand] rounded off to two decimal places as permitted by Schedule III to the Companies Act, 2013, unless otherwise stated.

Per share data are presented in Indian Rupees to two decimals

(c) Use of estimate, judgement and assumptions

The preparation of the financial statements in conformity with recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and disclosure relating to contingent liabilities as of the date of the financial statements. Estimates and underlying assumptions made by management are explained under respective policies and are reviewed on an ongoing basis. Revisions of accounting estimates are recognised in the period in which the estimates are revised. Differences, if any, between the actual results and estimates are recognised in the periods in which the results are known.

(d) Operating cycle for current and non-current classification

Operating cycle for the business activities of the Company covers the duration of the specific project/contract/product line/service including the defect liability period wherever applicable and extends up to the realisation of receivables (including retention monies) within the agreed credit period normally applicable to the respective lines of business.

(e) Current / Non-Current Classification

Any asset or liability is classified as current if it satisfies any of the following conditions:

- a) the asset/liability is expected to be realized/settled in the Company's normal operating cycle;
- b) the asset is intended for sale or consumption;
- c) the asset/liability is held primarily for the purpose of trading;
- d) the asset/liability is expected to be realized/settled within twelve months after the reporting period;



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Director (Projects),
PTCUL, Dehradun



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- e) the asset is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date;
f) in the case of a liability, the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

All other assets and liabilities are classified as non-current.

For the purpose of current/non-current classification of assets and liabilities, the Company has ascertained its normal operating cycle as twelve months.

Note 1(iii) : SIGNIFICANT ACCOUNTING POLICIES

(a) Property, Plant and Equipments (PPE)

PPE is recognised when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. PPE is stated at original cost net of tax/duty credits availed, if any, less accumulated depreciation and cumulative impairment, if any. All directly attributable costs related to the acquisition of PPE and borrowing costs in case of qualifying assets are capitalised in accordance with the Company's accounting policies herein below explained in respect of capitalisation of expenses during construction of capital works and projects undertaken by the company.

In the case of commissioned assets, deposit works/cost-plus contracts where final settlement of bills with contractors is yet to be effected, capitalization is done on the date of commissioning, subject to necessary adjustments in the year of final settlement.

Transmission system assets are considered as ready for intended use on the date of commercial operation declared in terms of UERC tariff regulations and capitalized accordingly.

PPE Cost includes purchase price (after deducting trade discount / rebates), non-refundable duties and taxes, cost of replacing the component parts, borrowing costs, site restoration cost or decommissioning liability and other directly attributable cost to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost can be measured reliably.

PPE not ready for the intended use on the date of the Balance Sheet are disclosed as "capital work-in-progress". (Also refer to policy on leases, borrowing costs and impairment of assets).

Spare parts procured along with the Plant & Equipment or subsequently which meets the recognition criteria of PPE are treated as capital inventory. The carrying amounts of the spare parts which were capitalized earlier are derecognized when no future economic benefits are expected from their use or upon disposal. Spares other than capital spares are treated as "stores & spares" forming part of the inventory.



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



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Inspection cost pertaining to PPE is directly debited to cost of PPE.

Expenditure incurred on renovation, modernization and augmentation of PPE on or before completion of the originally estimated useful life of sub-station / transmission lines resulting in increased life and /or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets /component is capitalized and its corresponding replaced assets/component removed /retired from active use are derecognized.

Afforestation charges for acquiring right-of-way for laying transmission lines are capitalised on the basis of actual expenditure incurred for the Projects.

De-recognition

An item of PPE is derecognized when no future economic benefits are expected from use.

Any gain or loss arising on the de-recognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized in statement of profit and loss on the date of disposal or retirement.

(b) Capital Works In Progress

Expenditure incurred on assets under construction (including a project) is carried at cost under Capital work in Progress ('CWIP'). Such costs comprise purchase price (after deducting trade discount/ rebate) including non-refundable duties and taxes and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Interest during construction and expenditure (Net) allocated to construction project as per policy are kept as a separate item under CWIP and apportioned to the assets being capitalized in proportion to the actual expenditure incurred during the year on the projects.

In respect of supply-cum-erection contracts (Turn-Key Contracts), the value of supplies received at site and accepted, is treated as Capital Works-in-Progress.

Claims of the Price Variation in case of contracts are accounted for on acceptance of Bills and acceptance thereof by the Company as per terms of contract.

Value of construction stores, are charged to Capital Works-in-Progress as and when material is issued. The material at the year end and lying at site is treated as part of the Capital Work-in-Progress, but the material lying in the stores is grouped under the head stores and spares.

Employees Cost and Administrative cost incurred on supervision of Capital works are capitalized on the basis of actual expenditure incurred for the Projects.

The amount incurred upto 33 K.V. shall be transferred to the concerned parties after completion of works until that it will be shown under Capital work in progress.



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Director (Projects),
PTCUL, Dehradun



In case a project under construction remains in abeyance by the order of appropriate authority/ by injunction of order court, any expenditure incurred on such projects is debited to statement of profit & Loss from the date of such order till the period project is kept in abeyance by such order/injunction.

(c) Intangible assets

Intangible assets must be 1) individually identifiable and are separately recognizable, 2) under the control of the company and 3) flowing future economic benefits for more than one economic year 4) the cost of that asset can be measured reliably.

Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any.

Intangible assets are amortized on straight line basis over the estimated useful economic life.

An item of Intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Any profit or loss arising from derecognition of an intangible asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized in the Statement of Profit & Loss.

(d) Depreciation /Amortization

Depreciation on PPE is charged on pro rata basis from the date on which asset is available for use i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. The applicable rates and methodology are considered as per the regulations issued by Uttarakhand Electricity Regulatory Commission (UERC) vide tariff regulation 2015 on straight line method.

No depreciation is charged on PPE of the damaged projects.

Leasehold land including any expenditure on development of land is fully amortized over lease period or life of the related Plants whichever is lower in accordance with the rates and methodology specified in UERC tariff Regulation.

Depreciation charge for impaired assets, if any, is adjusted in future periods in such a manner that the revised carrying amount of the asset is allocated over its remaining useful life.

Freehold land is not depreciated.

(e) Leases

Leases are accounted as per Ind AS 116.

Assets taken on lease are accounted as right-of-use assets and the corresponding lease liability is accounted at the lease commencement date.

Initially the right-of-use asset is measured at cost which comprises the initial amount of



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The lease liability is initially measured at the present value of the lease payments, discounted using the Company's incremental borrowing rate. It is remeasured when there is a change in future lease payments arising from a change in an index or a rate, or a change in the estimate of the guaranteed residual value, or a change in the assessment of purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in the Statement of Profit and Loss if the carrying amount of the right-of-use asset has been reduced to zero.

The right-of-use asset is measured by applying cost model i.e. right-of-use asset at cost less accumulated depreciation and cumulative impairment, if any. The right-of-use asset is depreciated using the straight-line method from the commencement date to the end of the lease term or useful life of the underlying asset whichever is earlier. Carrying amount of lease liability is increased by interest on lease liability and reduced by lease payments made.

Lease payments associated with following leases are recognised as expense on straight-line basis:

- (i) Low value leases; and
- (ii) Leases which are short-term.

Assets given on lease are classified either as operating lease or as finance lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Initially asset held under finance lease is recognised in balance sheet and presented as a receivable at an amount equal to the net investment in the lease. Finance income is recognised over the lease term, based on a pattern reflecting a constant periodic rate of return on Company's net investment in the lease. A lease which is not classified as a finance lease is an operating lease.

The Company recognises lease payments in case of assets given on operating leases as income on a straight-line basis. The Company presents underlying assets subject to operating lease in its balance sheet under the respective class of asset.

(f) Inventories

Inventories mainly comprise stores and spare parts, construction material and other consumables held for internal use and are valued at costs. The cost of inventories is computed on FIFO basis.

The difference between stock as per books and as per physical verification in respect of stock taken on transfer of assets to company in terms of Transfer scheme has not yet been adjusted as they are subject to finalization of transfer scheme / Reconciliation.

The non moving stock approximately 10% of material in stock (stock as per transfer scheme) is being written off @ 2% as obsolete stock every year with effect from the year 2008-09 onwards.



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



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(g) Financial Instruments

Financial assets and/or financial liabilities are recognised when the Company becomes party to a contract embodying the related financial instruments.

All financial assets and financial liabilities are initially measured at transaction values and where such values are different from the fair value, at fair value. Transaction costs that are attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from as the case may be, the fair value of such financial assets or liabilities, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in Profit or Loss.

A financial asset and a financial liability is offset and presented on net basis in the balance sheet when there is a current legally enforceable right to set-off the recognised amounts and it is intended to either settle on net basis or to realise the asset and settle the liability simultaneously.

Classification

The Company classifies financial assets as subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss on the basis of its business model for managing the financial assets and the contractual cash flows characteristics of the financial asset.

All financial liabilities are classified as subsequently measured at amortised cost except for financial liabilities at fair value through profit or loss. Such liabilities, including derivatives, are subsequently measured at fair value, with any gains or losses arising on re-measurement recognised in profit or loss.

Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost using effective interest rate method, if:

- (a) the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and
- (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial asset at fair value through other comprehensive income (FVTOCI)

Financial assets are subsequently measured at fair value through other comprehensive income if these financial assets are held within business model whose objective is achieved by both collecting contractual cash flow and selling asset financial asset and the contractual terms of financial asset give rise on specific dates to cash flows that are solely payment of principal and interest on principal amount outstanding.

Financial asset at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or fair value through other comprehensive income. Financial assets under this category are measured initially as well as at each reporting period at fair value with all changes recognised in the statement of profit and loss



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



De-recognition of financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers, the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognized in other comprehensive income and accumulated in equity is recognized in profit or loss if such gain or loss would have otherwise been recognized in profit or loss on disposal of that financial asset.

Impairment of financial assets

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all contract assets and/or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to 12 months expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

Financial liabilities and equity instruments

Financial instruments are classified as a liability or equity according to the substance of the contractual arrangement and not its legal form.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by a company are recognised at the proceeds received, net of issue costs.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method. Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognised in profit or loss.

De-recognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between with lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in the statement of profit and loss.



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



Derivative contracts

The Company enters into derivative financial instruments to manage its exposure to foreign exchange rate risks, including foreign exchange forward contracts.

Derivatives are initially recognized at fair value at the date on which the derivative contracts are entered into and are subsequently re-measured to their fair value at the end of each reporting period. The resulting gain or loss is recognized in the statement of profit or loss immediately.

Financial guarantee contracts

Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

Reclassification of financial assets and liabilities

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

(h) Revenue Recognition

- i. Revenue is measured at the fair value of the consideration received or receivable on accrual basis and when its collection or receipts is reasonably certain. Income is reduced for estimated rebates and similar allowances, if any.
- ii. Transmission Charges & incentive bills are accounted for on the basis of Tariff Rates, notified/approved by the Uttarakhand Electricity Regulatory Commission (UERC).
- iii. Revenue from contracts for rendering of engineering design services and



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



other services are recognised as and when the terms of the contract are fulfilled.

- iv. Interest income (other than interest/ surcharge from customers) from a financial asset is recognized when it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the asset's net carrying amount on initial recognition, included under the head "other income" in the statement of profit and loss.
- v. Value of waste and scrap is accounted for on actual realization basis.
- vi. Recovery towards income tax from beneficiaries is accounted for as reimbursement on year to year basis.
- vii. Interest/ Surcharge recoverable in Advances to Suppliers as well as warranty Claims/ Liquidity Damages are not treated as accrued, due to uncertainty of realization/ acceptance and are, therefore, accounted for on receipt of acceptances.
- viii. Claims for late payment surcharge recognized according to the agreement are accounted for as Income of the Company on realization from the contractors / suppliers / vendors / third parties.

(i) Dividend

The Company recognizes a liability for annual dividend distributions to its equity holders when the distribution is authorized and the distribution is no longer at its discretion. As per the corporate laws in India, a distribution is authorized when it is approved by the shareholders. A corresponding amount is recognized directly in other equity along with any tax thereon.

In case of interim dividend, the liability is recognised on its declaration by the Board of Directors.

(j) Government Grants

Government grant as per Ind AS 20 are not recognized until there is reasonable assurance that the Company will comply with the conditions attached to them and that the grants will be received.

Government grants relating to income are determined and recognized in the statement of profit and loss over the period necessary to match them with the cost that they are intended to compensate and presented within other income.

Government grants relating to the purchase of property, plant and equipment are treated as deferred income and recognised in the statement of profit and loss along with depreciation over the useful life of related assets in proportion to which depreciation on these assets are provided.

(k) Impairment of Assets

As at the end of each accounting year, the Company reviews the carrying amounts of its PPE, investment property, intangible assets and investments to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, PPE, investment property, intangible assets and investments are



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



tested for impairment so as to determine the impairment loss, if any. Intangible assets with indefinite life are tested for impairment each year.

Impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is determined:

- (i) in the case of an individual asset, at the higher of the net selling price and the value in use; and
- (ii) in the case of a cash generating unit (the smallest identifiable group of assets that generates independent cash flows), at the higher of the cash generating unit's net selling price and the value in use.

The amount of value in use is determined as the present value of estimated future cash flows from the continuing use of an asset, which may vary based on the future performance of the Company and from its disposal at the end of its useful life. For this purpose, the discount rate (pre-tax) is determined based on the weighted average cost of capital of the Company suitably adjusted for risks specified to the estimated cash flows of the asset.

If recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, such deficit is recognised immediately in the Statement of Profit and Loss as impairment loss and the carrying amount of the asset (or cash generating unit) is reduced to its recoverable amount.

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, such that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit and Loss.

The Company reviews its carrying value of assets carried at cost, annually, or more frequently when there is indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

(I) Provisions, Contingent Assets/ Liabilities

Provisions are recognised only when:

- (i) the Company has a present obligation (legal or constructive) as a result of a past event;
- (ii) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- (iii) a reliable estimate can be made of the amount of the obligation.

Provision is measured using the cash flows estimated to settle the present obligation and when the effect of time value of money is material, the carrying amount of the provision is the present value of those cash flows. Reimbursement expected in respect of expenditure required to settle a provision is recognised only when it is virtually certain that the reimbursement will be received.

A disclosure for a **contingent liability** is made when there is a possible obligation or a present obligation arising from past events that may, but probably will not, require an



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no disclosure is made.

Contingent Assets are not recognized but are disclosed in the notes to financial statements when inflow of economic benefits is probable.

(m) Borrowing Cost

Borrowing costs includes interest, commitment charges, brokerage, underwriting costs, discounts/premium, financing charges, and exchange differences to the extent they are regarded as interest costs and all ancillary / incidental costs incurred in connection with the arrangement of borrowing.

Borrowing costs that are directly attributable to acquisition/construction of qualifying assets are capitalized as part of the cost of such assets. All other borrowing costs are recognized as expense in the period in which they are incurred.

Interest income earned on the temporary investment of specific borrowing pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

(n) Foreign currency

In preparing the financial statements, transaction in foreign currencies i.e. other than the company's functional currency are recognised at rate of exchange prevailing for the month on the dates of the transactions.

Foreign currency monetary assets and liabilities, remaining unsettled at the reporting date are translated at the exchange rate prevailing at reporting date and differences are recognised in statement of profit and loss. Foreign currency non-monetary assets and liabilities, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction.

The results and financial position of foreign operations that have a functional currency different from the presentation currency are translated in to presentation currency as follows:

- ❖ assets and liabilities are translated at the closing rate at the date of reporting
- ❖ income and expenses at the exchange rate prevailing on the date of transaction
- ❖ resulting exchange difference are recognized in other comprehensive income.

(o) Retirement and other Employee Benefits

For Employees covered under General Provident Fund:
Government of Uttarakhand had taken over the liabilities for Gratuity and Pension w.e.f. March, 2004 against payment of 19.08% of the Basic Salary and Dearness Allowance and the same has been accounted for on accrual basis.

For Employees covered under Employees Provident Fund and Miscellaneous Provisions Act, 1952:



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PTCUL, Dehradun



Defined Benefit Plans:

- a) Gratuity in respect of employees covered under employees Provident Fund and Miscellaneous Provision Act, 1952 have been accounted for on actuarial valuation basis through LIC.
- b) Encashment of leave is accounted on the basis of actuarial valuation through LIC.

Short-term employee benefits such as salaries, wages, short-term compensated absences, cost of bonus, and performance linked rewards falling due wholly within its twelve months of rendering the service are classified as short-term employee benefits and are expensed in the period in which the employee renders the related service.

Defined contribution plan: Company's contributions due/ payable during the year towards provident fund is recognized in the statement of profit and loss. The Company has no obligation other than the contribution payable to the provident fund.

(p) Taxes on Income

Tax on income for the current period is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961 and based on the expected outcome of assessments/appeals.

Income tax liability is passed to beneficiaries as reimbursement to the extent relatable to core activity i.e Transmission of Electricity.

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in computation of taxable profit and quantified using the tax rates as per laws enacted or substantively enacted as at the Balance Sheet date.

Deferred tax liabilities are generally recognised for all taxable temporary differences except where the Company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are generally recognised for all taxable temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets relating to unabsorbed depreciation/business losses/losses under the head "capital gains"/other temporary differences are recognised and carried forward to the extent of available taxable temporary differences or where there is convincing other evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of reporting period, to recover or settle the carrying amount of its assets and liabilities.


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Transaction or event which is recognised outside Profit or Loss, either in Other Comprehensive Income or in Equity, is recorded along with the tax as applicable.

The Company uses estimates and judgements based on the relevant rulings in the areas of allowances and disallowances which are exercised while determining the provision for income tax.

(q) Earnings Per Share

Basic earnings per share are computed by dividing the net profit or loss after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for dividing basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

(r) Accounting and reporting of information for Operating Segments

Operating segments are those components of the business whose operating results are regularly reviewed by the chief operating decision making body in the Company to make decisions for performance assessment and resource allocation.

The reporting of segment information is the same as provided to the management for the purpose of the performance assessment and resource allocation to the segments.

Segment accounting policies are in line with the accounting policies of the Company.

(s) Statement of Cash Flows

Statement of Cash Flows is prepared segregating the cash flows into operating, investing and financing activities. Cash flow from operating activities is reported using indirect method, adjusting the profit before tax excluding exceptional items for the effects of:

- (i) changes during the period in inventories and operating receivables and payables, transactions of a non-cash nature;
- (ii) non-cash items such as depreciation, provisions, unrealised foreign currency gains and losses; and
- (iii) all other items for which the cash effects are investing or financing cash flows.

(t) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, demand deposits with banks and short-term highly liquid investments (original maturity less than 3 months) that are readily convertible into known amount of cash and are subject to an insignificant risk of change in value.



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Director (Projects),
PTCUL, Dehradun



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

2 : Property, Plant and Equipment

A. (Tangible & In-tangible Assets: including Deposit and Grant Assets)

(Amount in Rs. Lakhs)

SL. NO	Particulars	Rate of Dep. (in %)	Gross Block				Depreciation				Net Block	
			Balance as on 01.04.2019	Additions during the Current Year	Disposal / Adjustments during the Current Year	Balance as on 31.03.2020	Opening Balance of Accumulated Depreciation as on 01.04.2019	Depreciation during the Current Year	Disposal / Adjustments during the Current Year	Accumulated Depreciation as on 31.03.2020	As on 31.03.2020	As on 31.03.2019
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Land (Owned)		419.62	-	-	419.62	-	-	-	-	419.62	419.62
2	Land (Lease Rights)		3,819.24	-	-	3,819.24	619.79	134.09	-	753.88	3,065.36	3,199.45
3	Buildings	3.34	6,431.63	233.09	-	6,664.72	729.68	285.44	-	1,015.12	5,649.60	5,701.95
4	Hydraulic Works	5.28	437.70	-	-	437.70	53.67	22.13	-	75.80	361.90	384.03
5	Other Civil Works	3.34	1,745.98	92.77	-	1,838.75	121.13	58.41	-	179.54	1,659.21	1,624.85
6	Plant & Machinery	5.28	71,560.92	14,495.72	-	86,056.64	14,063.28	5,287.37	-	19,350.65	66,705.99	57,497.64
7	Lines&Cable Network	5.28	62,862.29	7,235.92	-	70,098.21	12,248.28	3,995.67	-	16,243.95	53,854.26	50,614.01
8	Vehicles	9.5	53.65	0.00	-	53.65	35.88	11.51	-	47.39	6.26	17.77
9	Furniture and Fixtures	6.33	336.59	48.26	0.61	384.24	63.15	26.04	0.27	88.92	295.32	273.44
10	Office Equipment	6.33	171.93	7.49	0.05	179.37	33.22	14.08	0.03	47.27	132.10	138.71
11	Computers & IT Equipment	15.00	185.62	10.28	-	195.90	55.51	29.14	-	84.65	111.25	130.11
	TOTAL		1,48,025.17	22,123.53	0.66	1,70,148.04	28,023.59	9,863.88	0.30	37,887.17	1,32,260.87	1,20,001.58

1. The rates of depreciation as above are as per the Tariff regulations applicable for the Intra-state Transmission charges notified by Hon'ble Uttarakhand Electricity Regulatory Commission (UERC). The Rate of Depreciation for the Inter-state Lines & Plant and Machinery is the same as notified by UERC.

2. For the construction of the ISTS Lines & other related assets at Srinagar in the state of Uttarakhand the GoU has provided the financial assistance to the company under the Asian Development Bank (ADB) financing scheme. As per the agreements executed in this behalf among GoI, GoU & ADB, the transfer of loan funds to the Uttarakhand State by the Government of India shall be in accordance with its normal arrangements for transfer of external assistance to the State (90:10 Grant: Loan basis as per current policy of India's central assistance to the States). Accordingly, the company has been accounting for the funds received from GoU under the ADB financial assistance in the proportion of grant and loan as 90% & 10% respectively till the previous financial year and has been providing for Interest @ 9% p.a. which is applicable between GoI and GoU for the ADB funding for the state of Uttarakhand. However, the GoU has provided the said funds to the Company as per its sanction letter as Loans and further GoU vide its letter no. 1438 I(2)/2020-07(1)/18/2016 dated 20.11.20 has conveyed its decision that the said funds are 100% Loan @Nil Rate of Interest. Therefore during the current financial year the company has reversed the interest which was loaded in CWIP for Srinagar project. Accordingly, the amount of Interest during Construction (IDC) already loaded into the cost of ISTS project of company at Srinagar amounting to a sum of Rs. 260.93 Lakhs has been decapitalized during the current financial year from the already capitalized book value of Plant & Machinery.

3. In view of the decapitalization of the book value of Plant & Machinery to the extent of Rs. 260.93 Lakhs as explained in Para 2 above, the corresponding effect on the amount of depreciation on the plant & machinery related to ISTS project at Srinagar has been made @5.28% p.a. during the current financial year from the date of completion of the assets which works out to Rs. 36.95 Lakhs.

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



B. Assets - Deposit Works

(Amount in Rs. Lakhs)

SL. NO	Particulars	Rate of Dep. (in %)	Gross Block				Depreciation				Net Block	
			Balance as on 01.04.2019	Additions during the Current Year	Disposal / Adjustments during the Current Year	Balance as on 31.03.2020	Opening Balance of Accumulated Depreciation as on 01.04.2019	Depreciation during the Current Year	Disposal / Adjustments during the Current Year	Accumulated Depreciation as on 31.03.2020	As on 31.03.2020	As on 31.03.2019
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Land (Owned)		-	-		-	-	-		-	-	-
2	Land (Lease Rights)		-	-		-	-	-		-	-	-
3	Buildings	3.34	47.98	-		47.98	5.31	1.59		6.90	41.08	42.67
4	Hydraulic Works	5.28	-	-		-	-	-		-	-	-
5	Other Civil Works	3.34	50.43	-		50.43	5.62	1.68		7.30	43.13	44.81
6	Plant & Machinery	5.28	1,584.89	303.47		1,888.36	522.10	168.95		691.05	1,197.31	1,062.79
7	Lines&Cable Network	5.28	4,769.78	1,547.80		6,317.58	934.94	329.50		1,264.44	5,053.14	3,834.84
8	Vehicles	9.5	-	-		-	-	-		-	-	-
9	Furniture and Fixtures	6.33	-	-		-	-	-		-	-	-
10	Office Equipment	6.33	-	-		-	-	-		-	-	-
11	Computers & IT Equipment	15.00	-	-		-	-	-		-	-	-
	TOTAL		6,453.08	1,851.27	-	8,304.35	1,467.97	501.72	-	1,969.69	6,334.66	4,985.11

1. The company executes the Deposit works out of the funds received from the departments / agencies on whose behalf such works are executed by the company. After the completion of said works, the amount received from the aforesaid departments / agencies is reduced proportionately to the extent of depreciation applicable on the said assets and is credited to the statement of Profit & Loss.

2. The capitalized value of deposit assets as shown above is the part of the Assets shown in "Table-A" above.

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



C. Assets- Grant under PSDF Scheme

(Amount in Rs. Lakhs)

SL. NO	Particulars	Rate of Dep. (In %)	Gross Block				Depreciation				Net Block	
			Balance as on 01.04.2019	Additions during the Current Year	Disposal / Adjustments during the Current Year	Balance as on 31.03.2020	Opening Balance of Accumulated Depreciation as on 01.04.2019	Depreciation during the Current Year	Disposal / Adjustments during the Current Year	Accumulated Depreciation as on 31.03.2020	As on 31.03.2020	As on 31.03.2019
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Land (Owned)	-	-	-	-	-	-	-	-	-	-	-
2	Land (Lease Rights)	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	3.34	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Works	5.28	-	-	-	-	-	-	-	-	-	-
5	Other Civil Works	3.34	-	-	-	-	-	-	-	-	-	-
6	Plant & Machinery	5.28	1,731.01	6,461.00	-	8,192.01	80.62	378.98	-	459.60	7,732.41	1,650.39
7	Lines&Cable Network	5.28	-	-	-	-	-	-	-	-	-	-
8	Vehicles	9.5	-	-	-	-	-	-	-	-	-	-
9	Furniture and Fixtures	6.33	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	6.33	-	-	-	-	-	-	-	-	-	-
11	Computers & IT Equipment	15.00	-	-	-	-	-	-	-	-	-	-
	TOTAL		1,731.01	6,461.00	-	8,192.01	80.62	378.98	-	459.60	7,732.41	1,650.39

The Company is availing the Grants through Central Govt. under the scheme of Power System Development Fund (PSDF) for the purpose of Construction of Transmission Assets and Augmentation/ Replacement of the existing Transmission Assets. The amount of the grant so received by the company is reduced every year to the extent of the amount of depreciation charged on the assets created out of the amount of the said grants and is credited to statement of Profit and Loss. These assets are part of the assets shown in Table A above.

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POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

3 : Capital Work-in-Progress (CWIP)

(Amount in Rs. Lakhs)

S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Opening Balance	34,761.74	24,669.47
2	Additions during the Year	32,349.41	26,306.65
3	Capitalization during the Year:		
(a)	Assets Completed	22,123.53	16,215.78
(b)	Less: Disposal	0.66	1.40
	Net Capitalization during the Year:	22,122.87	16,214.38
4	Closing Balance (1+2-3)	44,988.28	34,761.74

1. The amount of CWIP include the borrowing cost and overheads incurred during the year for the execution of the Capital works measured and accounted for as per the Accounting Policy Note no 1(iii) b.

2. The value of materials, equipments, etc. which have not been installed / erected for capital works / projects are not included in the value of CWIP and they form the part of Inventory as shown under Note-6 untill consumed / erected / installed at the site / substation.



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PTCUL, Dehradun

POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

4 : Other Financial Assets - Non Current

S.No.	Particulars	(Amount in Rs. Lakhs)	
		As at 31.03.2020	As at 31.03.2019
1	Receivables from UPCL (on Account of Transfer of Opening Assets & Liabilities from UPCL):		
a	Receivables from UPCL (Against unutilized portion of REC & NABARD Loan)	3,920.37	3,920.37
b	Receivable from UPCL (GPF Trust)	1,685.69	1,685.69
c	Receivable from UPCL (Against fund remittances to UPCL)	7.00	7.00
d	Receivable from UPCL (Against stores)	41.93	41.93
e	Payable to UPCL (Against fund remittances by UPCL, Intt on REC, NABARD Loan paid by UPCL)	(1,649.32)	(1,649.32)
f	Payable to UPCL (Against Pension Contribution by UPCL)	(598.37)	(598.37)
g	Payable to UPCL (SLDC Share)	(1,500.07)	(1,500.07)
	Receivables (Net) from UPCL :	1,907.23	1,907.23
2	Receivable from BHPL (Against LPS Charges)	83.14	83.14
3	Investment in FDR (Maturity more than 12 Months)	-	44.50
	Total	1,990.37	2,034.87

The amount of receivables from Uttarakhand Power Corporation Limited (UPCL) represent the adjustments made in the opening balances of assets and liabilities pertaining to the business of Transmission of Electricity and State Load Despatch Centre taken over by the company from UPCL as part of statutory transfer scheme notified by GoU on 31.05.2004. The said recoverables have been shown net off amounts payable to UPCL against the similar adjustments.

5 : Other Non Current Assets

S.No.	Particulars	(Amount in Rs. Lakhs)	
		As at 31.03.2020	As at 31.03.2019
1	Income tax Refundable	8,213.92	6,358.77
2	MAT Credit	5,654.52	6,256.67
3	Mobilization Advance to contractors / suppliers	4,924.03	5,043.72
	Total	18,792.47	17,659.16

Amount of MAT (Minimum Alternate Tax) Credit represents the Income Tax paid on Book profit of the company of the preceeding financial years under the special provisions of the Income Tax Act, 1961 (Section 115 JB), which is eligible for availment to the company as Income Tax credit in the next following years when the company is having taxable income under the normal provisions of Income Tax Act 1961.

6 : Inventories

S.No.	Particulars	(Amount in Rs. Lakhs)	
		As at 31.03.2020	As at 31.03.2019
1	Materials, Stores & Spares	6,294.01	6,192.35
2	Materials with Contractors (O&M Works)	315.79	302.25
3	Materials with Contractors (Capital Works)	11,390.81	16,565.28
	Total	18,000.61	23,059.88

Materials with Contractors (O&M works) and (Capital works) include the amount of materials, equipments, sub-stations, etc. supplied under the turnkey contracts and issued to the respective contractors but not erected or installed on sites as part of capital assets.



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED**Notes to Financial Statements****7 : Trade Receivables**

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
A	Unsecured Considered Good		
1	Uttarakhand Power Corporation Limited. (Recoverable against tariff of Transmission, SLDC and Incentive)	7,068.05	4,938.76
2	Uttarakhand Power Corporation Limited. (Recoverable against ISTS charges for 400 Srinagar S/s & Lines)	13,104.64	9,981.82
3	Bhilangna Hydro Power Ltd. (BHPL)	108.85	108.85
	Total	20,281.54	15,029.43

1. The Hon'ble Central Electricity Regulatory Commission (CERC) vide its Order dated 20.04.2018 approved the recovery of the Transmission Charges from Uttarakhand Power Corporation Ltd. (UPCL) against the 400 KV Srinagar S/s & associated Lines, designated originally as ISTS assets stating that the benefit of this ISTS asset is being availed by UPCL for the distribution of electricity for the time being for the consumers of the State of Uttarakhand. Based on the Order, the Uttarakhand Electricity Regulatory Commission has also allowed the amount of the approved Transmission Charges of the company in the ARR (distribution tariff) of UPCL but UPCL is not releasing the said payment and has challenged the recovery of the same by company (PTCUL) by filing the appeal before the Hon'ble APTEL (Tribunal). Since, UPCL is recovering the said amount as part of its distribution tariff from the consumers, it is liable to make the payment of aforesaid Transmission Charges to the company as approved by UERC. In view of the same, the amount of Rs. 13104.64 Lakhs is considered as good for recovery and the company is following for the recovery of the same from UPCL.

2. The amounts shown as recoverable from UPCL do not include Late Payment Surcharge (LPS) as per the Tariff regulations as the same will be recognized when realised by the company following the accounting policy of the company in this regard.

8 : Cash and Cash Equivalent

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
A	Cash in Hand / Remittances:		
1	Cash-in-Hand (Including Imprest)	1.68	3.59
2	Remittance in Transit	56.60	109.03
	Total (i)	58.28	112.62
B	Bank Balances:		
	In Current Accounts:		
1	Punjab National Bank	18,063.98	19,301.37
2	State Bank of India	35.04	35.08
3	Central Bank of India	14.40	8.74
4	The Nainital Bank Ltd.	5.33	5.33
5	Allahabad Bank	783.65	-
6	HDFC Bank Ltd.	50.22	4.11
	Total (ii)	18,952.62	19,354.63
C	In Fixed Deposits with Banks (FDR):		
1	FDRs having maturity with in 3 Months	1,299.95	8,214.94
	Total (iii)	1,299.95	8,214.94
	Total (i+ii+iii)	20,310.85	27,682.19

The Remittance-in-Transit represent the funds transferred from the Bank accounts maintained at Head quarter of the company to the Bank accounts maintained at the Units / Divisions level, but not received in the accounts of units / divisions on the closing date of these financial statements and is subsequently received by the units/divisions.

9 : Other Bank Balances - Current

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	FDRs having maturity of over 3 to 12 months	23.03	268.09
	Total	23.03	268.09



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED**Notes to Financial Statements****10 : Other Financial Assets - Current**

		(Amount in Rs. Lakhs)	
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Interest accrued on FDRs	85.59	424.92
2	Loans & Advances to Third Parties	34.20	11.11
	Total	119.79	436.03

11 : Other Current Assets

		(Amount in Rs. Lakhs)	
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Mobilization Advance (O&M Works)	162.05	149.37
2	Recoverable from Contractors	245.71	248.62
3	Advances to Staff	21.66	3.13
4	Advances to Others	0.09	0.38
	Total	429.51	401.50



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

12 : Equity Share Capital

S.No.	Particulars	(Amount in Rs. Lakhs)	
		As at 31.03.2020	As at 31.03.2019
1	Authorised Share Capital (100,00,000 Equity Shares of Rs. 1000/- each)	1,00,000.00	1,00,000.00
2	Issued, Subscribed and Paid up Capital	54,988.24	47,388.24
	Total	54,988.24	47,388.24
3	5498823.64 (Previous Year : 4738823.64) Equity Shares of Rs. 1000/- each, Fully Paid up.		

1. The Company has only one class of equity shares having a par value of Rs 1000/- per share. Each holder of equity shares is entitled to one vote per share.

2. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive assets of the company remaining after distribution of preferential amounts. The distribution will be in proportion to the number of equity shares held by the Shareholders.

Reconciliation of Nos. of Shares

S.No.	Particulars	(Number of Shares)	
		As at 31.03.2020	As at 31.03.2019
1	Opening Equity Shares	47,38,824	47,10,500
2	Add: Number of Shares issued / Subscribed during the year	7,60,000	28,324
3	Closing Balance	54,98,824	47,38,824

Details of Shareholders holding more than 5% Shares in the company:

S.No.	Name	No. of Shares held	
1	Governor of State of Uttarakhand	As at 31.03.2020	54,98,817
		As at 31.03.2019	47,38,817

13 : Other Equity

S.No.	Particulars	(Amount in Rs. Lakhs)	
		As at 31.03.2020	As at 31.03.2019
A	Capital Reserve		
1	Capital Reserve	18,880.07	18,880.07
	Total (A)	18,880.07	18,880.07
B	Retained Earnings		
1	Opening Balance	17,616.48	13,378.51
2	Total comprehensive income for the current year	9,733.62	3,628.84
3	Income Tax adjustments of earlier years	-	609.13
4	Dividend & Tax thereon	(485.60)	-
	Total (B)	26,864.50	17,616.48
C	Share Application Money pending Allotment		
1	Opening Balance	4,700.00	283.24
2	Application Money Received during year	4,400.00	4,700.00
3	Shares allotted during the year out of the available application money	(7,600.00)	(283.24)
	Total (C)	1,500.00	4,700.00
	Total (A+B+C)	47,244.57	41,196.55

1. The company has sufficient Authorised share capital to cover the issue of equity shares against application money.

2. There is no refund due for application money as no excess application money has been received.

3. During the current financial year the Company has paid the final dividend of Rs. 8.50 per equity share for the year ending on 31st March, 2019 amounting to a sum of Rs. 485.60 Lakhs including dividend distribution tax.

4. The aggregate number of equity shares issued pursuant to contract, without payment being received in cash in immediately preceding last five years ended on March 31, 2020 – Nil (previous period of five years ended March 31, 2019: Nil).

5. PTCUL was incorporated on 27.05.2004 as a separate company under Company's Act, 1956 and assigned separately the business of Transmission of Electricity and State Load Dispatch Centre (SLDC) function in the state of Uttaranchal. The Scope of the business, Assets & Liabilities of the said entity and other incidental & Consequential matters were laid down in the detailed transfer scheme notified by the Govt. of Uttaranchal vide Notification No. 86/1/2004-06(3) 2003 dated 31.05.2004 and 87/1/2004-06(3) 2003 dated 31.05.2004. The Capital Reserve amounting to Rs. 18880.07 Lakhs represents the value of Assets in excess of Liabilities taken over by the Company from UPSEL. Opening Balances in terms of the aforesaid Transfer Scheme.



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

14 : Borrowings - Non Current Liabilities

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
A	Term Loans - Secured		
1	Loans from Rural Electrification Corporation (REC)	37,502.34	36,162.97
2	Loans from Power Finance Corporation (PFC)	31,362.70	24,686.56
3	Loans from Govt. of Uttarakhand under Asian Development Bank (ADB) Scheme	17,851.33	17,851.33
	Total (A)	86,716.37	78,700.86
Less:	Current Maturity of Long Term Loans (Note 19)		
1	Current Maturity of Long Term Loans		
	- REC	(4,716.97)	(4,974.86)
	- PFC	(3,069.32)	(2,791.74)
	Total (B)	(7,786.29)	(7,766.60)
	Total (A-B)	78,930.08	70,934.26

1. Out of the amount outstanding against the loans shown above, a sum of Rs. 7786.29 Lakhs (Previous year Rs. 7766.60 Lakh) is due for repayment during the period of 12 months and has been shown under Note 19.

2. The company has received funds from GoU under funding scheme of Asian Development Bank (ADB) provided by Govt. of India (GoI) to GoU for the construction and implementation of the ISTS project of company at Srinagar in the State of Uttarakhand. As per the agreements executed in this behalf among GoI, GoU & ADB, the transfer of funds to the Uttarakhand State by the Government of India shall be in accordance with its normal arrangements for transfer of external assistance to the State (90:10 Grant: Loan basis as per current policy of India's central assistance to the States through ADB loans). Considering the same, the company had accounted for the funds received from GoU under the ADB financial assistance in the proportion of grant and loan as 90% & 10% respectively and accordingly had shown as such in its financial statements till the previous financial year. However, the GoU has issued sanction letter toward the disbursement of the aforesaid funds under the head "Loans" and further GoU vide its letter no. 1438 I(2)/2020-07(1)/18/2016 dated 20.11.20 has conveyed its decision that the said funds are 100% Loan @Nil Rate of Interest. Accordingly during the current financial year the company has made necessary adjustments in the amounts of grants and loans under ADB financing during the current financial year with the corresponding revised figures / amounts under ADB Scheme for the previous financial year.



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

Statement of Loans:

(Amount in Rs. Lakhs)						
S.No.	Particulars	Repayment Period (Years)	Interest Rate during 2019-20	Secured by	As at 31.03.2020	As at 31.03.2019
A	Non Current: Secured : Term Loans					
a)	Loan from REC:					
1	REC II Scheme No 1450001 to 1450008	10	10.75% - 11.25%	Hypothecation of existing/Future Assets	128.85	1,299.00
2	REC III Scheme No 1450011	10	10.50% - 10.75%	-do-	2,181.05	3,271.57
3	REC IV Scheme No 145009	10	9.52% - 11.25%	-do-	4,934.36	6,167.95
4	REC V Scheme No 1183637	10	10.50%	-do-	3,003.22	3,754.02
5	REC IX Scheme No 1185762(132 KV Barheni Pantnagar Line and Const. of 1 Bay on 220 KV S/s Pantnagar)	10	10.50%	-do-	181.53	211.79
6	REC XI Scheme No 1185787(Construction of HQ Building)	10	10.50%	-do-	728.00	849.33
7	REC Capital R&M Scheme No 1184365(Augmentation of 220 KV S/s Roorkee)	10	10.75%	-do-	462.51	539.60
8	REC Capital R&M Scheme No 1185011(Strengthening of flood/monsoon affected S/s and Line of GZone)	10	10.75%	-do-	112.89	131.71
9	REC Capital R&M Scheme No 1185072(Strengthening of flood/monsoon affected S/s and Line of GZone)	10	10.75%	-do-	191.11	222.96
10	REC Capital R&M Scheme No 1185531(Strengthening of flood/monsoon affected S/s and Line of GZone)	10	10.75% - 11.25%	-do-	218.28	254.66
11	REC Capital R&M Scheme No 1185533(Capital R&M work of S/s & trans. line of 220KV O&M Div Roorkee)	10	11.00% - 11.25%	-do-	181.55	211.80
12	REC Capital R&M Scheme No 1185534(Capital R&M work of S/s & trans. line of 220KV O&M Div Chamba)	10	11.00% - 11.25%	-do-	134.96	157.46
13	REC Scheme No 5763 (REC-VI) (Const. of 220 KV S/s Pirankaliyar, Haridwar)	12	9.52% - 11.25%	-do-	3,251.12	3,263.88
14	REC Scheme No 7367 (REC-XII) (Const. of line from 400 KV S/s Ddun PGCIL to 220 KV Ddun S/s))	13	9.52% - 11.25%	-do-	850.14	850.14
15	REC Sch. No 7085 (Procur. & Erec. of 2x50MVA Transf. along with 220 & 33 KV bays at 220 S/s Pant.)	10	9.52% - 10.50%	-do-	807.69	908.65
16	REC - 9030 (Const. of 132 KV S/C line on D/C tower from Ranikhet-Bageshwar)	15	9.52% - 11.25%	-do-	3,085.73	2,588.64
17	REC- 8851 (Increasing capacity of 220 KV S/s SIDCUL, Haridwar from 2x80 to	15	10.50%	-do-	488.84	523.75
18	REC- 9029 (Const. of 132 KV (2x40 MVA) S/s Chudiyala and LILO (0.3Km) Chudiyala	15	9.52% - 10.50%	-do-	835.52	895.20
19	REC-9025 (Const. of 132 KV S/C Overhead Line from 220 KV S/s SIDCUL, Haridwar to 132	15	9.52% - 11.25%	-do-	196.20	196.20
20	REC-9290 (Const. of 220 KV Pirankaliyar-Puhana (PGCIL) Line	15	9.52% - 11.25%	-do-	1,014.30	698.97
21	REC-9218	15	9.52% - 11.25%	-do-	1,493.99	1,444.41
22	REC-9664	15	10.50%	-do-	407.00	407.00
23	REC-9666	15	9.52% - 10.50%	-do-	802.00	802.00
24	REC-9665	15	9.52% - 11.25%	-do-	766.00	766.00
25	REC Scheme No 6410	10	11.00% - 11.25%	-do-	487.54	557.19
26	REC Scheme No. 5765	13	9.52% - 10.75%	-do-	3,399.10	2,277.45
27	REC-9031 Const. of 220/33 KV (2x25MVA) GIS S/s Barham alongwith 220 KV Dhauri Ganga-Pithoragarh	15	9.52% - 9.77%	-do-	2,627.82	553.31
28	REC-9796 (Increasing Capacity of 132/33KV S/s Kichcha, U.S. Nagar)	15	9.52% - 10.75%	-do-	621.00	468.00
29	REC-5764 (Construction of 220KV D/C Line on Twin Zebra Conductor from Lakhwar to Vyasi Ddun)	13	9.52% - 9.77%	-do-	3,205.49	1,730.57
30	REC-10952 (Construction of stringing of second circuit 132 KV D/C Line from Satpuli to Kotdwar)	15	9.52%	-do-	209.00	159.76

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 Director (Projects),
PTCUL, Dehradun

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S.No.	Particulars	Repayment Period (Years)	Interest Rate during 2019-20	Secured by	As at 31.03.2020	As at 31.03.2019
31	REC-10760 (Augmentation of 01 no. 40 MVA T/f alongwith 132/33 KV Bay for I/C 132/33 Kv S/s Laksar)	15	9.77%	-do-	57.54	-
32	REC-10951 (I/C of 132/33 Kv S/s Haldwani from 2X40 to 3X40 MVA alongwith 132/33 kv Bays)	15	9.77%	-do-	50.99	-
33	REC-12590 A-1(8851)- (I/C of 220kv S/s Sidcul(Haridwar), from 2X80 to 2X80+1X50 MVA under PTCUL)	15	9.77%	-do-	159.07	-
34	REC-10148	15	9.77%	-do-	184.97	-
35	REC-10950	15	9.77%	-do-	42.98	-
	Total (REC)				37,502.34	36,162.97

b) Loan from PFC						
1	PFC LOAN No 09303001(LOAN for bridging gap for repayment of NABARD Loan), Loan Amt Rs 98.30 Crore	6	11.00%	Hypothecation of existing/Future Assets	3,062.00	5,103.33
2	PFC LOAN No 09303002(R&M for Various Divisions of PTCUL), Loan Amount Rs.26.14 Crore	15	10.75%	-do-	1,353.78	1,528.46
3	PFC LOAN No 09303010 (PFC II)	15	11.00% - 11.50%	-do-	2,079.87	1,266.97
4	PFC LOAN No 09303005	15	10.75%	-do-	113.51	123.83
5	PFC LOAN No 09303006	15	10.75%	-do-	144.72	157.88
6	PFC LOAN No 09303007	15	10.75%	-do-	264.83	289.46
7	PFC LOAN No 09303008	15	10.75%	-do-	117.41	128.33
8	PFC LOAN No 09303009	15	10.75%	-do-	57.31	62.40
9	PFC LOAN No 09303012	15	10.75%	-do-	400.42	439.49
10	PFC LOAN No 09303014	15	10.75%	-do-	248.80	269.53
11	PFC LOAN No 09303015	15	11.50%	-do-	272.80	295.53
12	PFC LOAN No 09303016	15	10.75%	-do-	318.76	343.76
13	PFC LOAN No 09303013 (Const. of 6x5 MVA, 132/33 KV GIS S/S Bageshwar)	15	10.50% - 10.75%	-do-	3,619.79	2,545.89
14	PFC LOAN No 09303011 (Const. of 2x50 MVA GIS S/S Harrawala & Associated Lines)	15	10.50%	-do-	3,211.99	3,148.73
15	PFC LOAN No 09303033 (Procurement & Erection of HTLS Conductor for 132KV Roorkee-Laksar Line)	15	9.78% - 10.03%	-do-	1,361.28	1,219.69
16	PFC LOAN No 09303034 (Procurement & Erection of HTLS Conductor for 132KV Roorkee-Manglore Line)	15	9.78% - 10.03%	-do-	563.47	502.87
17	PFC LOAN No 09303039 (Const. of 132/33KV Pataniali Padartha)	15	10.28% - 10.53%	-do-	1,045.82	246.02
18	PFC LOAN No 09303046 (Const. of Kuwaripas-Karanprayag-Srinagar 400KV D/c Transmission Line)	15	10.02%	-do-	5,656.27	2,184.71
19	PFC LOAN No 09303049 (Const. of 220KV D/c Rudrapur-Chakrada-Srinagar Transmission Line)	15	11.25% - 11.50%	-do-	7,267.22	4,829.68
20	PFC LOAN No 09303030 (Augment of transf. capacity at 132/33kv Bindal S/s in Distt. Ddun)	15	10.28%	-do-	31.39	-
21	PFC LOAN No 09303032 (Augm. of transf. capacity at 132/33kv Jashodharpur S/s in Distt. Pauri Garwal)	15	10.28%	-do-	16.72	-
22	PFC LOAN No 09303047 (Aug. of t/f cap. from 2X80+1X50+1X25 MVA & cont. of 2no. bay at S/s Haridwar)	15	10.28%	-do-	46.58	-
23	PFC LOAN No 09303048 (shifting of 132 Kv lines in campus of sri ved mata gayatri trust, Haridwar)	15	10.28%	-do-	107.96	-
	Total				31,362.70	24,686.56
c) Loan from GoU under Asian Development Bank (ADB)						
1	Loans from GoU under ADB Scheme	-	-	GoU	17,851.33	17,851.33
	Total				17,851.33	17,851.33
	Total Secured Loans				86,716.37	78,700.86
1	Current Maturity of Long Term Loans				(7,786.29)	(7,766.60)
	LOANS OUTSTANDING				78,930.08	70,934.26

(Anil Kumar)

Director (Projects),
PTCUL, Dehradun



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

15 : Other Financial Liabilities - Non Current

S.No.	Particulars	(Amount in Rs. Lakhs)	
		As at 31.03.2020	As at 31.03.2019
1	Security Deposit / EMD	699.68	612.34
2	Retention Money	18,214.22	18,707.00
3	Liability against PSDF Grants	161.26	154.04
4	Liability against PSDF Grants (OPGW)	5.53	-
5	Liability against PMO (ADB)	722.63	722.63
	Total	19,803.32	20,196.01

16 : Long Term Provisions

S.No.	Particulars	(Amount in Rs. Lakhs)	
		As at 31.03.2020	As at 31.03.2019
1	Provision for leave encashment	1,624.60	1,008.16
2	Provision for Gratuity	1.08	1.74
	Total	1,625.68	1,009.90

The company has been making provision for leave encashment for all the employees including who were transferred from erstwhile UPSEB / UPCL in terms of Transfer Scheme and gratuity for the employees who have joined after the incorporation of the company based on Actuarial Valuation done by LIC of India and has been releasing the payments on yearly basis to LIC of India which maintains the separate funds for Leave encashment and Gratuity in order to pay the leave encashment and gratuity to the said employees on their retirement / resignation as the case may be. The above amounts of provisions are net of funds released to LIC of India.

17 : Deferred Tax Liabilities (DTL) / Deferred Tax Assets (DTA)

S.No.	Particulars	(Amount in Rs. Lakhs)	
		As at 31.03.2020	As at 31.03.2019
A	Deferred Tax Liability / (Deferred Tax Assets)		
1	Properties, Plants & Equipments	726.62	773.58
2	Others (LE / Gratuity / Bonus)	186.44	6.42
	Net Deferred Tax Liability	913.06	780.00

Movement in Deferred Tax Liability:

S.No.	Particulars	(Amount in Rs. Lakhs)	
		Amount	Net DTA / (DTL)
	Balance as at 01.04.2018 - Net	692.31	DTL
	Recognised in Statement of Profit & Loss for the financial year 2018-19	87.69	DTL
	Balance as at 31.03.2019	780.00	DTL
	Recognised in Statement of Profit & Loss of current financial year	133.06	DTL
	Balance as at 31.03.2020 - Net	913.06	DTL



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

18 : Other Non Current Liabilities

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Advance against Tariff (PGCIL)	2,507.50	5,996.29
2	Advance towards Deposit Works	6,334.67	4,985.10
3	Deferred Revenue Grant from Central / State Govt. (ADB)	-	-
4	Deferred Revenue Grants from Central Govt. (PSDF)	10,872.14	10,094.93
	Total	19,714.31	21,076.32

1. As per the Tariff Order (Tariff Block 2014-19) of Hon'ble Central Electricity Regulatory Commission (CERC) dated 22.06.2018 in respect of company's owned transmission lines/systems connecting with other states and intervening transmission lines incidental to inter-state transmission of electricity along with POC charges as provided in CERC (Sharing of Inter State Transmission Charges and Losses) Regulations, 2010 and determined in accordance with CERC (Terms and Conditions of Tariff) Regulations, 2014 read with CERC (Conduct of Business) Regulations, 1999, the Transmission Charges shall be recovered on monthly basis and shall be shared by the beneficiaries and long term transmission customers one of which beneficiary is the UPCL. As per the said order of Hon'ble CERC, the transmission charges allowed in that order shall be adjusted against the ARR to be approved by the Hon'ble Uttarakhand State Electricity Regulatory Commission (UERC) since, the company has / or will also be recovering Tariff as per the tariff orders of Hon'ble UERC against the aforesaid Inter-state transmission assets. Therefore, the amounts received by the company from PGCIL against the aforesaid order dated 22.06.2018 has been shown above as "Advance against Tariff (PGCIL)". However, amount so received from PGCIL and then adjusted by the Hon'ble UERC with its Intra-state tariff for the current financial year for a sum of Rs. 6977.57 Lakhs has been included under "Revenue against ISTS Transmission" in Note-24 during the current financial year.

2. The company executes the Deposit works out of the funds (Deposits) received from the departments / agencies on whose behalf such works are executed by the company. After the completion of said works, the amount received from the aforesaid departments / agencies is reduced proportionately on yearly basis to the extent of depreciation applicable on the said assets and is credited to Statement of Profit & Loss. The balance thus remaining in the deposit account of aforesaid various agencies / department is shown under "Advance towards Deposit works" as above.

3. The Company is availing the Grants from the Central Govt. under the PSDF Scheme for the purpose of Construction of Transmission Assets and Augmentation/ Replacement of the existing Transmission Assets. After the completion of said works, the amount received under the said Grant Scheme of PSDF is reduced proportionately on yearly basis to the extent of depreciation applicable on the said assets and is credited to the Statement of Profit & Loss and the balance remaining is shown as Deferred Revenue Grant as shown in this note.

4. The company has received funds from GoU under funding scheme of Asian Development Bank (ADB) provided by Govt. of India (GoI) to Govt. of Uttarakhand (GoU) for the construction and implementation of the ISTS project of company at Srinagar in the State of Uttarakhand. As per the agreements executed in this behalf among GoI, GoU & ADB, the transfer of loan funds to the Uttarakhand State by the Government of India shall be in accordance with its normal arrangements for transfer of external assistance to the State (90:10 Grant: Loan basis as per current policy of India's central assistance to the States through ADB loans). Accordingly, the company has been accounting for the funds received from GoU under the ADB financial assistance in the proportion of grant and loan as 90% & 10% respectively till the previous financial year. However, the GoU has issued sanction letter toward the disbursement of the aforesaid funds under the head "Loans" and further GoU vide letter no. 1438 I(2)/2020-07(1)/18/2016 dated 20.11.20, has conveyed its decision that the said funds are 100% Loan @Nil Rate of Interest. Accordingly during the current financial year the company has made necessary adjustments in the amounts of grants and loans under ADB financing with the corresponding revised figures for the previous financial year. As a result of the said adjustment the amount of the "Deferred Revenue Grant from Central / State Govt. (ADB)" during the current and previous financial year are NIL.



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

19 : Current Maturity of Long Term Borrowings

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Loans from Rural Electrification Corporation (REC)	4,716.97	4,974.86
2	Loans from Power Finance Corporation (PFC)	3,069.32	2,791.74
	Total	7,786.29	7,766.60

20 : Other Financial Liabilities - Current

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Security Deposit (EMD) & Retention Money against works and supplies	504.74	525.23
2	Liability towards Deposit works	9,061.81	9,786.54
3	Interest Accrued but not due on Borrowings	314.35	94.20
4	Payable to Contractors & Third parties	5,942.68	5,896.13
5	Advance from PGCIL against Natural ISTS Lines	3,488.79	6,977.57
6	Payable to Employees	930.75	673.16
7	Payable to UPCL:		
a	Receivable from UPCL (Against material remittances)	(1.71)	-
b	Payable to UPCL against Material Supply	17.18	-
	Net Payable to UPCL	15.47	-
	Total	20,258.59	23,952.83

Pending the clarification from GoU about the terms of loans against ADB funding, the company has been making the provision for Interest @ 9% p.a. which is applicable between Gol and GoU for the ADB funding for the state of Uttarakhand. Now GoU vide its letter no. 1438 I(2)/2020-07(1)/18/2016 dated 20.11.20 has conveyed its decision that the said ADB funds are 100% Loan @ Nil Rate of Interest. Hence, the company has reversed the interest which was charged @9% p.a. in its statement of Profit & Loss of the financial years 2016-17 to 2018-19 amounting to a sum of Rs. 398.00 Lakhs, with the corresponding change in the figures of previous financial years. The necessary revision / true-up in the ARR Petition shall be placed before the Hon'ble CERC in due course of time and any reduction in the final / true-up tariff due to the reversal of the said amount of interest as may be effected by the Hon'ble CERC in the said final / true-up Tariff Order shall be accounted for in the year in which Tariff Order shall be passed by the Hon'ble CERC as per the approved accounting policy of the Company relating to the Revenue Recognition .

21 : Trade Payable

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Payable to Contractors and Third parties against O&M Supplies/Works	1,124.24	1,065.36
2	Payable to Contractors and Third parties against Capital Supplies/Works	1,629.93	2,681.79
	Total	2,754.17	3,747.15

22 : Short Term Provisions

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Provision for Corporate Social Responsibility (CSR)	255.33	361.44
2	Provision for Income Tax	2,239.04	1,494.79
3	Other Expenses Payable	264.71	895.76
	Total	2,759.08	2,751.99



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

As per the provisions of Companies Act, 2013, companies are required to spend money towards specified activities as Corporate Social Responsibility (CSR) for a sum equivalent to 2% of average net profits of preceeding three financial years. In terms of the said provisions, the company was required to spend monies towards CSR activities amounting to Rs. 361.44 Lakhs out of the provisions made upto the financial year 2018-19. In addition Company is also required to spend a sum of Rs. 89.09 Lakhs against CSR activities for the current financial year. Thus against the amount of Rs. 450.53 Lakhs required to be spent by the company upto the current financial year the company has spent a sum of Rs. 195.20 Lakhs during the current financial year leaving the remaining amount of Rs. 255.33 Lakhs to be spent in next financial year.



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

23 : Other Current Liabilities

S.No.	Particulars	(Amount in Rs. Lakhs)	
		As at 31.03.2020	As at 31.03.2019
1	- TDS Payable	44.61	57.30
2	- GST Payable	117.36	113.53
3	- Labour Cess Payable	29.33	67.26
4	- Employee Benefits Payable	220.01	277.70
5	- Pension Payable	8.62	18.83
	Total	419.93	534.62



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED**Notes to Financial Statements****24 : Revenue From Operations**

(Amount in Rs. Lakhs)

S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
A	Revenue from Tariffs:		
1	Revenue against Intra-state Transmission Charges	25,501.00	19,246.00
2	Revenue against Intra-state SLDC Charges	1,135.00	1,684.00
3	Revenue against ISTS Transmission Charges (400 Srinagar Sub-station & Lines)	3,691.62	9,981.82
4	Revenue against Natural ISTS Transmission Charges recovered through PGCIL	6,977.57	-
5	Revenue against Incentives billed to UPCL	256.76	173.19
6	Revenue against Open Access (SLDC)	498.43	433.95
7	Revenue from BHPL	183.50	215.94
	Total (A)	38,243.88	31,734.90
B	Income from Other Operations:		
1	Late Payment Surcharge against Transmission Charges	-	169.13
2	O&M Charges from PGCIL for Bays at 400 KV S/s, Kashipur	370.14	-
	Total (B)	370.14	169.13
	Total (A+B)	38,614.02	31,904.03

1. The amounts shown as recoverable from Uttarakhand Power Corporation Ltd. (UPCL) & Bhilangana Hydro Power Ltd. (BHPL) do not include Late Payment Surcharge (LPS) due as per the Tariff Regulations as the same will be recognized when realised by the company following the accounting policy of the company.

2. The company is entitled to the Transmission charges from PGCIL against 3 ISTS Transmission Lines which were handed over to the company on the unbundling of erstwhile UPSEB / UPCL in terms of Transfer Scheme. In this regard, the Hon'ble CERC vide its order passed dated 11.12.2015 and dated 22.06.2018 approved the ISTS Transmission charges amounting to Rs. 10552.18 Lakhs which were paid by PGCIL to the company during 2017-18. However, as per the said orders of Hon'ble CERC the ISTS Transmission charges were to be adjusted with the Tariffs to be approved by Hon'ble UERC as the company shall be recovering the tariff against the said ISTS Lines also in its ARR for the Intra-state transmission charges to be approved by Hon'ble UERC. Therefore in view of the same the amounts received from PGCIL which were subject to the adjustment with the Intra-State Tariff were accounted for as advance from PGCIL in the aforesaid previous financial years in which the said amounts were received. Accordingly, out of the aforesaid advance received by the Company from PGCIL the sum of Rs. 6977.57 Lakhs adjusted by UERC in the Intra-State Tariff of the company for the current financial year has been treated as Income of the Company in the current financial year.

3. Pending the clarification from GoU about the terms of loans against ADB funding for the execution of ISTS project at Srinagar Project, the company has been making the provision for Interest @ 9% p.a. which is applicable between Gol and GoU for the ADB funding for the state of Uttarakhand. Now GoU vide its letter no. 1438 I(2)/2020-07(1)/18/2016 dated 20.11.20 has conveyed its decision that the said ADB funds are 100% Loan @ Nil Rate of Interest. Hence, the company has reversed the interest which was charged @9% p.a. in its statement of Profit & Loss of the financial years 2016-17 to 2018-19 amounting to a sum of Rs. 398.00 Lakhs, with the corresponding change in the figures of previous financial years. Further the necessary revision / true-up in the ARR Petition shall be placed before the Hon'ble CERC in due course of time and any reduction in the final / true-up tariff due to the reversal of the said amount of interest as may be effected by the Hon'ble CERC in the said final / true-up Tariff Order shall be accounted for under "Revenue against ISTS Transmission Charges for Srinagar Sub-station" as shown at Sl.no. 3 above in the year in which Tariff Order shall be passed by the Hon'ble CERC as per the approved accounting policy of the Company relating to the Revenue Recognition.



25 : Other Income

(Amount in Rs. Lakhs)			
S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
1	Interest from Banks & Other Advances	1,122.16	1,687.32
2	Deferred Revenue Grants written off against funding under Deposit & PSDF Schemes.	880.70	(1,026.34)
3	Miscellaneous Receipts	52.53	231.90
	Total	2,055.39	892.88

1. The Company is availing the Grants from the Central Govt. under the PSDF Scheme for the purpose of Construction of Transmission Assets and Augmentation/ Replacement of the existing Transmission Assets. After the completion of said works, the amount received under the said Grant of PSDF Scheme is reduced proportionately on yearly basis to the extent of yearly depreciation applicable on the said assets and is credited to the Statement of Profit & Loss and the balance remaining is shown as Deferred Revenue Grants under "Note-18 : Other Non Current Liabilities".

2. Till the previous financial year, the company had been treating the financial assistance given by GoU to the company under ADB loan scheme as 90:10 in Grant and Loans. The company had been reducing the amount of Grant on yearly basis by crediting the Statement of Profit and Loss of the year concerned equivalent to the amount of depreciation applicable on the assets financed by the amount of Grants and the balance remaining under the Grant account was shown as Deferred Revenue Grant from State Govt (ADB) under Note 18. However, GoU in its Sanction letter issued in respect of the aforesaid funds has specified the said funds as 100% Loan and further has conveyed its decision vide its letter no. 1438 I(2)/2020-07(1)/18/2016 dated 20.11.20 that the said ADB funds are 100% Loan @Nil Rate of Interest. As a result of the same, the said funds are not to be treated as grant and accordingly the amount shown above as Deferred Revenue Grant is no more required to be treated as Income and therefore income booked in this respect during the current financial year is NIL (Previous year figure Rs. 3052.28 Lakhs). The corresponding amount for previous year is also NIL now.



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

26 : Employee Benefit Expenses

(Amount in Rs. Lakhs)			
S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
1	Salaries and Allowances	6,091.44	6,130.60
2	Directors Remuneration	137.76	102.47
3	Other Staff Welfare Expense	1,273.98	800.15
4	Terminal Benefits to Employees	1,076.85	1,451.95
	Total	8,580.03	8,485.17

27 : Repairs & Maintenance Expenses

(Amount in Rs. Lakhs)			
S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
	Repair & Maintenance of:-		
1	- Plant and Machinaries	2,003.51	1,669.50
2	- Buildings & Civil Works	476.16	461.25
3	- Lines, Cables networks	451.97	461.13
4	- Others	12.49	6.43
	Total	2,944.13	2,598.31

28 : Administrative & General Expenses

(Amount in Rs. Lakhs)			
S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
1	Rent	7.16	13.71
2	Rates & Taxes	11.60	-
3	Insurance of Assets	0.86	1.35
4	Telephone, Postage & Telegrams	44.55	48.85
5	Legal, Consultancy & Other Professional Charges	158.84	153.68
6	Conveyance & Travelling expenses	64.10	61.67
7	Vehicle Fuel & Hiring Expenses	419.43	410.09
8	Fees and Subscription	76.41	60.44
9	License Fee to UERC	819.83	835.48
10	Printing and Stationary	43.50	46.82
11	Advertisement Expenses	141.87	194.98
12	Electricity Charges	22.29	22.86
13	Security Service charges	956.26	1,034.12
14	Water Charges	9.56	5.61
15	Miscellaneous Expenses	240.49	197.22
16	Audit Fees	9.41	8.23
17	Provision for slow moving Inventories	4.30	4.30
18	Corporate Social Responsibility (CSR) Expenses	89.09	128.59
	Total	3,119.55	3,228.00

1. The Open Access charges for the Medium Term customers which were paid by the company to UPCL during the previous financial year amounting to Rs. 99.59 Lakhs were charged to Administration and General Expenses as the receipt of the said charges by the company was included in the income of the company. As the company did not have any Medium Term Open Access customer during the current year, the said amount is NIL.

2. As per the provisions of Companies Act, 2013, companies are required to spend money towards specified activities as corporate social responsibility for a sum equivalent to 2% of average net profits of preceeding three years. Accordingly, for the current financial year, company is required to spend a sum of Rs. 89.09 Lakhs and is shown above.

Breakup of Audit Fees including taxes:

S.No.	Particulars	Year ended March 31, 2020	Year ended March 31, 2019
1	Statutory Audit Fees	5.90	5.90
2	Reimbursement of expenses	1.29	0.32
3	Tax Audit Fees	1.26	1.05
4	Cost Audit Fees	0.71	0.71
5	Secretarial Audit Fees	0.25	0.25
	Total	9.41	8.23

Director (Projects),
PTCUL, Dehradun

POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

29 : Finance Costs

(Amount in Rs. Lakhs)			
S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
1	Interest on PFC Loan	1,352.20	1,413.78
2	Interest on REC Loan	2,101.77	2,848.22
3	Interest on Loan against ADB Scheme	-	(242.05)
	Total	3,453.97	4,019.95

1. The company has received funds from GoU under funding scheme of Asian Development Bank (ADB) provided by Govt. of India (GoI) to GoU for the construction and implementation of the ISTS project of company at Srinagar in the State of Uttarakhand. As per the agreements executed in this behalf among GoI, GoU & ADB, the transfer of loan funds to the Uttarakhand State by the Government of India shall be in accordance with its normal arrangements for transfer of external assistance to the State (90:10 grant: loan basis as per current policy of India's central assistance to the States through ADB loans). Accordingly, the company has been accounting for the funds received from GoU under the ADB financial assistance in the proportion of grant and loan as 90% & 10% respectively until the previous financial year. Further, pending the clarification from GoU about the terms of loans against ADB funding, the company has been making the provision for Interest @ 9% p.a. which is applicable between GoI and GoU for the ADB funding for the state of Uttarakhand. However, GoU in its Sanction letter issued in respect of the aforesaid funds has specified the said funds as 100% Loan and further has conveyed its decision vide its letter no. 1438 I(2)/2020-07(1)/18/2016 dated 20.11.20 that the said ADB funds are 100% Loan @Nil Rate of Interest. Hence, the company has reversed the interest which was charged @9% p.a. in its Statement of Profit & Loss during the financial years 2016-17 to 2018-19 amounting to a sum of Rs. 398.00 Lakhs, with the corresponding effect in the figure of previous financial year. The necessary revision / true-up in the ARR petition shall be placed before the Hon'ble CERC in due course of time.

30 : Depreciation and Amortization Expenses

(Amount in Rs. Lakhs)			
S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
1	Depreciation & amortization exp.	9,863.86	10,253.17
	Total	9,863.86	10,253.17

In view of the decapitalization of the book value of Plant & Machinery to the extent of Rs. 260.93 Lakhs as explained in Note 2, the corresponding effect on the amount of depreciation on the plant & machinery related to ISTS project at Srinagar has been made @5.28% p.a. during the current financial year from the date of completion of the assets which works out to Rs. 36.95 Lakhs.

31 : Tax Expense

(Amount in Rs. Lakhs)			
S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
1	Current Income Tax	2,239.04	1,494.79
2	Deferred Tax	133.06	87.70
3	MAT Credit		
a	- MAT Credit - Previous Year Adjustment	(495.77)	-
b	- MAT Credit - Current Year	1,097.92	(999.02)
	Total	2,974.25	583.47

1. MAT Credit - Previous Year adjustment represent the amount of MAT Credit not taken into account to the extent of Rs. 495.77 Lakhs as the company had paid MAT amounting to Rs. 1494.79 Lakhs but the credit against the same was taken as Rs. 999.02 Lakhs. Correspondingly the amount of MAT Credit available with company has been increased to the extent of Rs. 495.77 Lakhs and shown in the Note 5 - Other Non Current Assets.

2. MAT Credit-Current year represent the amount of MAT Credit availed by the company in the computation of its Income Tax liability for the current year out of the amount of MAT Credit available with the company as shown in the Note 5 - Other Non Current Assets.



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(Amount in Rs. Lakhs)

Reconciliation of Effective Tax Rates			
S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
a	Profit before tax	12,707.87	4,212.31
	Adjustment under MAT for 1/5th of Transition amount on adoption of Ind-AS as on 31.03.17	-	107.13
	Adjustments under IT Act	(1,248.53)	2,617.33
	Effective Profit before tax	11,459.34	6,936.77
b	Enacted Tax Rate		
	- Normal Tax Rate (Income Tax)	29.120%	34.944%
	- Minimum Alternate Tax (MAT)	17.472%	21.549%
	<i>Taxable under</i>	<i>Normal IT</i>	<i>MAT</i>
	Effective Tax Rate	29.120%	21.549%
c	Computed Tax	3,336.96	1,494.79
e	MAT Adjustments	602.15	-
d	MAT Credit	(1,097.92)	(999.02)
f	Deferred Tax	133.06	87.70
	Tax Expense for the year	2,974.25	583.47



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

32: Disclosures in respect of Ind AS 107- Financial Instruments:

1 Measurement of Financial Instruments:

A. Financial Instruments by Categories

The carrying value and fair value of financial instruments by categories are as follows :

S.No.	Particulars	As at 31.03.2020				
		Note No	Amortized Cost	Financial Assets / Liabilities at FVTPL	Financial Assets / Liabilities at fair value through OCI	Total Carrying value
A	Financial Assets :					
1	Cash & Cash Equivalents	8	20,310.85	-	-	20,310.85
2	Trade Receivables	7	20,281.54	-	-	20,281.54
3	Other Financial Assets	4 & 10	2,110.16	-	-	2,110.16
	Total		42,702.55	-	-	42,702.55
B	Financial Liabilities :					
1	Long Term Borrowings	14 & 19	86,716.37	-	-	86,716.37
2	Trade Payable	21	2,754.17	-	-	2,754.17
3	Other Financial Liabilities	15 & 20	40,061.91	-	-	40,061.91
	Total		1,29,532.45	-	-	1,29,532.45

S.No.	Particulars	As at 31.03.2019				
		Note No	Amortized Cost	Financial Assets / Liabilities at FVTPL	Financial Assets / Liabilities at fair value through OCI	Total Carrying value
A	Financial Assets :					
1	Cash & Cash Equivalents	8	27,682.19	-	-	27,682.19
2	Trade Receivables	7	15,029.43	-	-	15,029.43
3	Other Financial Assets	4 & 10	2,470.90	-	-	2,470.90
	Total		45,182.52	-	-	45,182.52
B	Financial Liabilities :					
1	Long Term Borrowings	14 & 19	78,700.86	-	-	78,700.86
2	Trade Payable	21	3,747.15	-	-	3,747.15
3	Other Financial Liabilities	15 & 20	44,148.84	-	-	44,148.84
	Total		1,26,596.85	-	-	1,26,596.85

B. Financial Assets and Liabilities which are measured at amortized cost for which Fair Values are disclosed.

S.No.	Particulars	Note No.	As at 31.03.2020		As at 31.03.2019	
			Total Carrying value	Fair Value	Total Carrying value	Fair Value
A	Financial Assets :					
1	Trade Receivables	7	20,281.54	20,281.54	15,029.43	15,029.43
2	Other Financial Assets	4 & 10	2,110.16	2,110.16	2,470.90	2,470.90
B	Financial Liabilities :					
1	Long Term Borrowings	14 & 19	86,716.37	86,716.37	78,700.86	78,700.86
2	Trade Payable	21	2,754.17	2,754.17	3,747.15	3,747.15
3	Other Financial Liabilities	15 & 20	40,061.91	40,061.91	44,148.84	44,148.84

C. Fair Value Hierarchy:

S.No.	Particulars	Note No.	As at 31.03.2020			
			Level 1	Level 2	Level 3	Total
A	Financial Assets :					
1	Trade Receivables	7			20,281.54	20,281.54
2	Other Financial Assets	4 & 10			2,110.16	2,110.16
B	Financial Liabilities :					
1	Long Term Borrowings	14 & 19			86,716.37	86,716.37
2	Trade Payable	21			2,754.17	2,754.17
3	Other Financial Liabilities	15 & 20			40,061.91	40,061.91

Note: DCF (Discounted Cash Flow Method)



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED**Notes to Financial Statements**

(Amount in Rs. Lakhs)

S.No.	Particulars	Note No.	As at 31.03.2019			
			Level 1	Level 2	Level 3	Total
A	Financial Assets :					
1	Trade Receivables	7			15,029.43	15,029.43
2	Other Financial Assets	4 & 10			2,470.90	2,470.90
B	Financial Liabilities :					
1	Long Term Borrowings	14 & 19			78,700.86	78,700.86
2	Trade Payable	21			3,747.15	3,747.15
3	Other Financial Liabilities	15 & 20			44,148.84	44,148.84

Fair Value Measurement:

Level 1: It includes financial instruments measured using quoted prices. This includes listed equity bonds which are traded in the stock exchanges, valued using the closing price as at the reporting period.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

There are no transfers between levels 1 and 2 during the year. The company's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

The carrying amounts of trade receivables, trade payables, cash and cash equivalents and other current financial liabilities are considered to be the same as their fair values, due to their short-term nature.

The carrying amounts of Rupees Trem Loan are approximate to fair value as the instruments are at prevailing market rates.

Financial Risk Management**Financial risk management objectives and policies**

The company's principal financial liabilities comprises of loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include Trade and other receivables, and Cash and Cash equivalents that are derived directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The Board of Directors reviews and approves policies for managing each of these risks, which are summarized below.

A) Credit Risk:

Credit Risk is the risk that counterparty will not meet its obligations under financial instruments or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities on account of trade receivables and loan and advances and from its financial activities due to deposits with banks and financial institutions and other financial instruments and its investment activities due to investments.

A default on a financial asset is when the counterparty fails to make contractual payment when they fall due. The definition of default is determined considering the business environment in which the company operates.

Assets are written off when there is no reasonable expectation of recovery, such as debtors declaring bankruptcy or failing to engage in a repayment plan with company. The company continues to engage in enforcement activity to attempt to recover the receivable due.

i) Trade Receivables:

The company primarily provides transmission facilities to inter-state transmission service customers (DICs) comprising mainly the state utility (UPCL). UERC tariff regulations allow payment against monthly bills towards transmission charges within a period of 60 days. Trade receivables are relating to transmission services.

ii) Other financial Assets (excluding Trade Receivables):

The company holds cash & cash equivalents with public sector banks and high rated private sector banks and do not have any significant credit risk.

Significant estimates and judgments impairment of financial assets:

The impairment provisions for financial assets are based on assumptions about risk of default, consumer claims and expected loss rates. The company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

B) Liquidity Risk:

Liquidity risk refers to the risk of financial distress or high financing costs arising due to shortage of liquid funds in a situation where business conditions unexpectedly deteriorate and require financing. The company requires funds both for short term operational needs as well as for long term capital expenditure growth projects. The company relies on a mix of borrowing, capital infusion and excess operating cash flows to meet its needs for funds. The current committed lines of credit are sufficient to meet its short to medium term expansion needs. The company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



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POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED**Notes to Financial Statements****Financial Liabilities:**

The table below provides details regarding the remaining contractual maturities or financial liabilities at the reporting date.

S.No.	Particulars	As at 31.03.2020			
		Carrying Value	Upto 1 year	More than 1 year	Total
1	Long Term Borrowings	86,716.37	7,786.29	78,930.08	86,716.37
2	Trade Payable	2,754.17	2,754.17	-	2,754.17
3	Other Financial Liabilities	40,061.91	20,258.59	19,803.32	40,061.91
	Total	1,29,532.45	30,799.05	98,733.40	1,29,532.45

(Amount in Rs. Lakhs)

S.No.	Particulars	As at 31.03.2019			
		Carrying Value	Upto 1 year	More than 1 year	Total
1	Long Term Borrowings	78,700.86	7,766.60	70,934.26	78,700.86
2	Trade Payable	3,747.15	3,747.15	-	3,747.15
3	Other Financial Liabilities	44,148.84	23,952.83	20,196.01	44,148.84
	Total	1,26,596.85	35,466.58	91,130.27	1,26,596.85

(Amount in Rs. Lakhs)

C) Market Risk:

The market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The company is not exposed to foreign currency risk as it has no borrowing or no material payables in foreign currency. The Company's activities expose it primarily to the financial risks of changes in interest rates.

i) Interest rate risk

The company is exposed to interest rate risk because it borrows funds primarily at floating interest rates. However, the interest rates are dependant on lending rates of the Financial institution which are not expected to change very frequently and the estimate of the management is that these will not have significant upward trend.

The company's exposure to interest rate risk due to variable interest rate borrowings is as follows:

Borrowings (including current Maturities)

(Amount in Rs. Lakhs)	
As at 31.03.2020	As at 31.03.2019
86,716.37	78,700.86
Impact on profit/ loss after tax (Amount)	
As at 31.03.2020	As at 31.03.2019
206.77	167.74

Interest Rate Risk Analysis

Increase or decrease in interest rate by 25 basis points (i.e., 0.25%)

Note: Profit will increase in case of decrease in interest rate and vice versa

ii) Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk).

The company is not exposed to price risks as on 31st March 2020.

iii) Foreign currency risk:

Foreign currency risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rate.

The company is not exposed to foreign exchange risk arising from foreign currency transactions. Since there is no any case of direct foreign operations, Foreign exchange risk is considered to be insignificant.



33: Disclosure in respect of Indian Accounting Standard (Ind-AS) - 37 : Provisions, Contingent Liabilities & Contingent Assets:

PROVISIONS

(Amount in Rs. Lakhs)							
S.No.	PARTICULARS	Note No.	Opening Balance as on	Additions / Transfer during	Utilization during	Reversed during	Closing Balance as on
			01.04.2019	01.04.2019-31.03.2020	01.04.2019-31.03.2020	01.04.2019-31.03.2020	31.03.2020
A	Current						
1	Short Term Provisions	22	2,751.99	1,200.41	1,193.32	-	2,759.08
	Total		2,751.99	1,200.41	1,193.32	-	2,759.08

Contingent Liabilities:

Claims against the company not acknowledged as debts:

(Amount in Rs. Lakhs)			
S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
a	TDS default demand as per 26AS	3.02	17.25
b	Service Tax demand	-	104.82
c	Cases pending before the Court / Arbitration	14,350.28	5,343.15
	Total	14,353.30	5,465.22

Note:

- The Company does not expect any reimbursements in respect of the above contingent liabilities.
- It is not practicable to estimate the timing of cash outflows, if any, in respect of matters above pending resolution of the arbitration/appellate proceedings as the accrual of liabilities depends on the future uncertain events / orders of the Courts / Arbitration / Tribunal. Further, the liability mentioned in (a) to (c) above excludes interest.

34: Capital Management:

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximize the shareholder value. The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by Equity.

(Amount in Rs. Lakhs)				
S.No.	Particulars	Note No.	As at 31.03.2020	As at 31.03.2019
1	Debts (Borrowing including Current Maturity)	14 & 19	86,716.37	78,700.86
2	Cash & Bank Balances	8	20,310.85	27,682.19
3	Net Debt (1-2)		66,405.52	51,018.67
4	Equity	12 & 13	1,02,232.81	88,584.79
5	Gearing Ratios (3/4*100)		64.96	57.59

Note:

- Debts includes Long term borrowings(including current maturities)
- Equity include issued share capital & other equity.

35: Disclosures in respect of Ind AS- 20 : Accounting for Government Grants & Disclosures of Government Assistance:

The breakup of total grant in aid received for various purpose is as under:

(Amount in Rs. Lakhs)				
S.No	Particulars	Note No.	As at 31.03.2020	As at 31.03.2019
a	Nature of Grant		Related to Assets	Related to Assets
b	Advance towards Deposit Works		6,334.67	4,985.10
c	Deferred Grant from Central / State Govt. (ADB)	18	-	-
d	Deferred Grants from Central Govt. (PSDF)		10,872.14	10,094.93
	Total		17,206.81	15,080.03

POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED
Notes to Financial Statements
36: Disclosures in respect of Ind AS- 19 : Employee Benefits:

1 The Summarised Position of various Defined Benefits recognised in Statement of Profit & Loss, OCI and Balance Sheet is as under :

(Amount in Rs. Lakhs)

S.No.	Particulars	Gratuity		Earned Leave	
		As at 31.03.2020	As at 31.03.2019	As at 31.03.2020	As at 31.03.2019
a	Defined Benefit Obligation	1,529.07	1,306.35	3,406.79	2,689.62
b	Fair Value of Plan Assets	1,527.99	1,304.61	1,782.19	1,681.46
c	Funded Status (Surplus/Deficit)	(1.08)	(1.74)	(1,624.60)	(1,008.16)
d	Net Defined Benefit Assets/ (Liabilities)	(1.08)	(1.74)	(1,624.60)	(1,008.16)

2 Movement in Defined Benefit Obligation

(Amount in Rs. Lakhs)

S.No.	Particulars	Gratuity		Earned Leave	
		As at 31.03.2020	As at 31.03.2019	As at 31.03.2020	As at 31.03.2019
a	Defined Benefit Obligation- Beginning of the year	1,306.35	875.78	2,689.62	2,749.37
b	Past Service Cost	-	412.30	-	(158.23)
c	Current Service Cost	116.98	107.66	92.64	87.06
d	Interest Cost	97.98	96.61	215.17	207.29
e	Benefits Paid	-	(13.91)	(119.19)	(132.67)
f	Actuarial Gain/(Loss)	7.76	(172.09)	528.56	(63.20)
g	Defined Benefit Obligation- End of the year	1,529.07	1,306.35	3,406.80	2,689.62

3 Movement in Plan Asset

(Amount in Rs. Lakhs)

S.No.	Particulars	Gratuity		Earned Leave	
		As at 31.03.2020	As at 31.03.2019	As at 31.03.2020	As at 31.03.2019
a	Fair Value of Plan Asset- Beginning of the year	1,304.61	1,033.14	1,681.46	1,700.00
b	Interest Income	112.82	95.47	128.57	114.13
c	Employers Contribution	110.56	189.91	91.36	-
d	Benefits Paid	-	(13.91)	(119.19)	(132.67)
e	Actuarial Gain/(Loss)	-	-	-	-
f	Re-measurement - Return on Plan Assets greater/(less) than discount rate	-	-	-	-
g	Fair Value of plan Assets - End of the year	1,527.99	1,304.61	1,782.20	1,681.46

4 Amount recognised in Statement of Profit & Loss

(Amount in Rs. Lakhs)

S.No.	Particulars	Gratuity		Earned Leave	
		As at 31.03.2020	As at 31.03.2019	As at 31.03.2020	As at 31.03.2019
a	Past Service Cost	-	412.30	-	(158.23)
b	Current Service Cost	116.98	107.66	92.64	87.06
c	Interest Cost	97.98	96.61	215.17	207.29
d	Expected Return on Plan Assets	(112.82)	(95.47)	(128.57)	(114.13)
e	Actuarial (Gain)/Loss on Obligation	-	-	-	-
f	Net Actuarial (Gain)/Loss in the year	7.76	(172.09)	528.56	(63.20)
g	Cost recognised in P&L	109.90	349.01	707.80	(41.21)

5 Breakup of Actuarial (Gain) / Loss - Not recognized in Books

(Amount in Rs. Lakhs)

S.No.	Particulars	Gratuity		Earned Leave	
		As at 31.03.2020	As at 31.03.2019	As at 31.03.2020	As at 31.03.2019
a	Actuarial (Gain)/Loss due to DBO Experience	-	-	-	-
b	Actuarial (Gain)/Loss arising during the period {A}	7.76	(172.09)	528.56	(63.20)
c	Return on Plan Assets greater/(less) than discount rate {B}	-	-	-	-
d	Actuarial (Gain)/Loss recognised in OCI {A+B}	7.76	(172.09)	528.56	(63.20)

6 Sensitivity Analysis

S.No.	Particulars	Gratuity		Earned Leave	
		As at 31.03.2020	As at 31.03.2019	As at 31.03.2020	As at 31.03.2019
a	Discount Rate (%)	7.25%	8.00%	7.25%	8.00%
b	Salary Growth Rate (%)	7.00%	7.00%	7.00%	7.00%

7 Actuarial Assumption

S.No.	Particulars	Gratuity		Earned Leave	
		As at 31.03.2020	As at 31.03.2019	As at 31.03.2020	As at 31.03.2019
a	Method Used	Projected Unit Credit Method	Projected Unit Credit Method	Projected Unit Credit Method	Projected Unit Credit Method
b	Discount Rate	7.25%	8.00%	7.25%	8.00%
c	Rate of Salary Increase	7.00%	7.00%	7.00%	7.00%
d	Mortality Rate	1%-3% depending on age	1%-3% depending on age	1%-3% depending on age	1%-3% depending on age

8 Category of Investment in Plan Assets

S.No.	Category of Investment	% of Fair Value of Plan Asset
a	Funds managed by Insurer	100%

(Anil Kumar)
Director (Projects),
PTCUL, Dehradun



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED**Notes to Financial Statements****37: Disclosures in respect of : Operating Segments:**

The Company is primarily engaged in the business of Transmission of Electricity, which is considered as one business segment. Further, the operations of Inter-state lines and related assets by the company do not entail different and separate risks & returns for the company as the said operations are regulated by the norms similar to the regulated norms for the operations of Intra-state lines and related assets. Also, the segment reporting based on geographical risk factor is not applicable, as the Company operates only in the State of Uttarakhand. Hence, there is no separate reportable segment as required by Ind-AS 108 "Operating Segments".

38 : Disclosures in respect of Ind AS- 24 : Related Party Disclosures**1 Key Managerial Personnel (KMP)**

S.No.	Name	Designation
1	Mrs. Radhika Jha, IAS	Chairperson
2	Mr. Sandeep Singhal	Managing Director, PTCUL. (Date of cessation of office on 01.02.20)
3	Mr. Atul Kumar Agarwal	Managing Director, PTCUL. (Date of cessation of office on 06.08.20)
4	Mr. P.C. Dhyani	Whole time Director
5	Mr. Anil Kumar	Whole time Director
6	Mr. Sanjay Mittal	Whole time Director
7	Mr. Ashish Kumar	Whole time Director (Date of cessation of office on 30.11.19)
8	Mr. Amitabha Maitra	Whole time Director (Date of cessation of office on 20.08.20)
9	Mr. Praveen Tandon	Company Secretary

2 Remuneration / Compensations of KMPs

S.No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
1	Salary / Allowances	137.76	102.47
	Total	137.76	102.47

(Amount in Rs. Lakhs)




(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED

Notes to Financial Statements

39: Disclosure for Transactions entered with Govt. / Govt Owned Entities:

1 Relation with Government of Uttarakhand

(Amount in Rs. Lakhs)

S.No.	Particulars	Nature of Relationship	As at 31.03.2020	As at 31.03.2019
a	Share Holder	100% Shareholding	54,988.24	47,388.24

2 Transaction with Govt. of Uttarakhand (GoU) / GoU owned Entity

(Amount in Rs. Lakhs)

S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Transmission charges from UPCL	30,584.38	31,085.01
2	Share Application Money received from GoU	4,400.00	4,700.00
	Total	34,984.38	35,785.01

40: Disclosures in respect of Ind AS- 116 : Leases:

The Company has not given any asset under operating lease.

The Company has taken land on lease. Generally, leases are renewed only on mutual consent and at a prevalent market price and sub-lease is restricted.

Details with respect to right-of-use assets:

(Amount in Rs. Lakhs)

S.No.	Particulars	As at 31.03.2020			
		Gross Carrying Value of Asset	Accumulated Depreciation	Net Carrying Value of Asset	Depreciation during the year
1	Land (Lease Rights)	3,819.24	753.88	3,065.36	134.09
	Total	3,819.24	753.88	3,065.36	134.09

(Amount in Rs. Lakhs)

S.No.	Particulars	As at 31.03.2019			
		Gross Carrying Value of Asset	Accumulated Depreciation	Net Carrying Value of Asset	Depreciation during the year
1	Land (Lease Rights)	3,819.24	619.79	3,199.45	362.70
	Total	3,819.24	619.79	3,199.45	362.70



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED**Notes to Financial Statements****41: Earning per Share (EPS):****1 Basic Earning per Share**

(Amount in Rs. Lakhs)

S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
a	Profits for the year available to the Equity Shareholders of the company	9,733.62	3,628.84
b	Earning used for calculation of Basic EPS	9,733.62	3,628.84
c	Weighted average number of ordinary shares for the purpose of Basic EPS	52.05	47.35
	Basic Earning per Share	187.01	76.64

3 Diluted Earning per Share

(Amount in Rs. Lakhs)

S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
a	Profits for the year available to the Equity Shareholders of the company	9,733.62	3,628.84
b	Earning used for calculation of Basic EPS	9,733.62	3,628.84
c	Profits for the year available to the Equity Shareholders of the company adjusted for the effect of dilution	9,733.62	3,628.84
d	Weighted average number of ordinary shares for the purpose of Basic EPS	52.05	47.35
e	Share application money pending allotment	1,500.00	4,700.00
f	Number of Share in Share application money pending allotment	1.50	4.70
g	Weighted average number of Equity shares for the effect of dilution	53.55	52.05
	Diluted Earning per Share	181.77	69.72



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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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POWER TRANSMISSION CORPORATION OF UTTARAKHAND LIMITED**Notes to Financial Statements****42: Capital Commitments:**

S.No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Estimated amount of contracts remaining to be executed on capital account (net of advances) Estimated amount of contracts remaining to be executed on Property, Plant & Equipment	1,34,084.26	1,23,497.61

- 43 Based on the information available with the Company, there are no supplier/service providers under the category of Micro, Small or Medium enterprises registered under "The Micro, Small and Medium Enterprises Development Act, 2006" as on 31st March, 2020 to whom company owe material amount of money.
- 44 Foreign Exchange Earning & Outgo: Nil (Previous Year - Nil).
- 45 The previous year figures have been regrouped and rearranged wherever necessary, to conform to current year classification.
- 46 The Company has assessed the impact of COVID-19 on its financial statements based on the internal and external information upto the date of approval of these financial statements and expects to recover the carrying amounts of its investments, intangible assets, trade receivable, project work-in-progress and inventories. The Company will continue to monitor the future economic conditions and update its assessment.
- 47 The balances with the debtors, receivables, creditors, payables and advances are subject to confirmation.

As per our report of even date attached

For BRAN & Associates

Chartered Accountants

FBN-014544N

(CA Brijesh Koushik)

Partner

M.No. :- 092573

Place:- Dehradun, Uttarakhand.

Date:- 25-11-2020

For & On behalf of the Board of Directors of
Power Transmission Corporation of Uttarakhand Ltd.

Praveen Tandon
GM (Legal &
Company Secretary)

Surender Babbar
Director
(Finance)
DIN:- 08861393

Dr. Neeraj Kharwal, IAS
Managing
Director
DIN:- 07973060



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(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

ANNEXURE-III

AMC Details

S.No.	Name of Work/ Details of Asset	Original Cost of the Asset (in Rs.)	Amount of AMC (in Rs.) in 2019-20	Amount of AMC (in Rs.) in 2020-21	Amount of AMC (in Rs.) in 2021-22 (Projected)	Start Date of current AMC	End Date of current AMC	Amount of Current AMC (in Rs.)	Contractor	Remarks
1	AMC (with parts) Air conditioning system in control room and server room at SLDC Dehradun.	5000000.00		500000	500000	20.02.2019	19.02.2020	440,000.00	M/s Jagbir refrigeration	
2	AMC (With parts) of 08 Nos 2 Ton Split Air-Conditioners installed at UPS/Battery Room of SCADA and 02 Nos 1.5 Ton Split Air Conditioners installed at Video Conferencing room of SCADA at PTCUL VidyutBhawan Dehradun.	500000		80000	80000	13.03.2019	12.03.2020	53,990.00	M/s Global Aircon	
3	AMC of OPGW installed under various ULDC project of NR region	-		1191912	1191912	-	-	-	-	-
4	AMC of Auxiliary power equipment installed under various project in ULDC NR	-		515000	520000	-	-	-	-	-
5	AMC work of 05 nos Battery Charger and Battery Bank at various location	1775399		421000	425000	11.06.2019	10.06.2019	421000	M/s PowerEn	
6	Lump sum charges for Maintenance SCADA system Old bills			-	-	-	-	-	-	-
7	Maintenance and Overhead charges of equipments installed under ULDC-NR Project			-	-	-	-	-	-	-
8	AMC of PUNCOM make PLCC in Uttarakhand.	6,214,538.00		525000	528000	19.12.2016	18.12.2017	531,824.00	M/s PUNCOM	
9	AMC of SCADA/EMS Project by M/s GE T&D India Ltd (formerly M/s Alstom) on single quotation basis.	46952045		7152723	7224250	-	-	-	M/s GE T&D	
TOTAL				10385635	10469162					

Signature
 Executive Engineer
 SCADA Division
 PTCUL, Dehradun

ANNEXURE-IV



(Anil Kumar)
Director (Projects),
PTCUL, Dehradun

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**Benchmark Prime Lending Rate
(Historical Data)**

Effective Date	Interest Rate (%)
10.12.2020	12.05
10.09.2020	12.15
10.06.2020	12.15
10.03.2020	12.90
16.12.2019	13.20
10.09.2019	13.70
10.12.2018	13.80
01.10.2018	13.75
01.07.2018	13.70

Interest Rates

Home Loan

6.90%* p.a.
w.e.f. 19.10.2020

***T&C Apply.**

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