

**Before  
Assam Electricity Regulatory Commission**

**Petition for  
True Up for FY 2020-21,  
Annual Performance Review for FY 2021-22  
and  
Aggregate Revenue Requirement  
for FY 2022-23 to FY 2024-25**



**Assam Electricity Grid Corporation Limited**

Bijulee Bhawan, Paltan Bazar Guwahati – 781 001



# ASSAM ELECTRICITY GRID CORPORATION LIMITED

OFFICE OF THE MANAGING DIRECTOR

Regd. Office: (FIRST FLOOR), BIJULEE BHAWAN, PALTANBAZAR; GUWAHATI - 781001

CIN: U40101AS2003SGC007238GSTIN: 18AAFCA4973J9Z3

PHONE: 0361-2739520 Web: [www.aegcl.co.in](http://www.aegcl.co.in)



No. AEGCL/HQ/ACCTTS/2007/9(Part II)/ 51

Date: 30-Nov-2021

To,

**The Secretary,  
Assam Electricity Regulatory Commission,  
ASEB Campus, Dwarandhar,  
G.S.Road, Sixth Mile,  
Guwahati- 781022.**

Sub.:- Submission of Tariff Petition for True- up for FY 2020-21, Annual Performance Review for FY 2021-22 & & MYT for FY 2022-23 to FY 2024-25 of AEGCL.

Sir,

Reference to the subject cited above, I am furnishing herewith the Tariff Petition for True- up for FY 2020-21, Annual Performance Review for FY 2021-22 & & MYT for FY 2022-23 to FY 2024-25 of Assam Electricity Grid Corporation Limited (AEGCL).

Enclo.:-

1) Six copies of the above mentioned Tariff Petition

Yours faithfully,

*Bm*  
30/11/2021

**General Manager (M&PR),  
AEGCL, Bijulee Bhawan,  
Paltanbazar, Guwahati-781001.**

BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION

Petition No. \_\_\_\_\_  
Case No. \_\_\_\_\_  
(to be filed by the Office)

IN THE MATTER OF

Truing up for the FY 2020-21, Annual Performance Review for FY 2021-22 & MYT for FY 2022-23 to FY 2024-25 of AEGCL.

IN THE MATTER OF

Assam Electricity Grid Corporation Limited  
Bijulee Bhawan, Paltanbazar,  
Guwahati – 781 001.

Petitioner

I, Lekha Bhuyan, daughter of Late Mitra Deb Bhuyan, aged 59 years, residing at Guwahati do solemnly affirm and say as follows:

I am the General Manager, Marketing & PR, of Assam Electricity Grid Corporation Limited, the petitioner in the above matter and am duly authorized by the said Petitioner to make this affidavit for and on behalf of the Assam Electricity Grid Corporation Limited.

The Statement made in the Petition based on information received from official records and I believe them to reflect truly and no material has been concealed from the statements so made or documents or supporting data etc. attached.

Solemnly affirm at Guwahati on 30<sup>th</sup> day of November, 2021 that the contents of this affidavit are true to my knowledge, no part of it is false or no material has been concealed therefore and misleading material included therein.

Place: Guwahati  
Date 30-11-2021

  
Deponent

By order of the Commission  
Secretary of the Commission

BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION

FILING NO. ....

CASE NO. ....

IN THE MATTER OF: Petition for the approval of the Truing up for the FY 2020-21, Annual Performance Review for FY 2021-22 & MYT for FY 2022-23 to FY 2024-25 of AEGCL

AND

IN THE MATTER OF: Assam Electricity Grid Corporation Limited incorporated under the provisions of the Companies Act, 1956 and having its registered office in the State of Assam.

THE HUMBLE APPLICANT ABOVE NAMED MOST RESPECTFULLY SUBMITS:

1. That the Assam Electricity Grid Corporation Limited, hereinafter named as AEGCL, is a successor corporate entity, formed in pursuant to the notification of the Government of Assam, notified under sub-sections (1), (2), (5), (6) and (7) of Section 131 and Section 133 of the Electricity Act 2003 (Central Act 36 of 2003), for the purpose of transfer and vesting of functions, properties, interests, rights, obligations and liabilities, along with the transfer of Personnel of the Board to the successor corporate entities.
2. That the Assam Electricity Grid Corporation Limited is a company incorporated with the main object of undertaking electricity transmission in the state of Assam as State Transmission Utility (STU).
3. That the Assam Electricity Grid Corporation Limited is a deemed licensee under the provisions laid down in Section 14 Proviso 5, read with Section 131 (2) of the Electricity Act 2003.
4. That the licensee is now filing the petition for the approval of its Truing up for the FY 2020-21, Annual Performance Review for FY 2021-22 & MYT for FY 2022-23 to FY 2024-25 of AEGCL.



(PETITIONER)

Reverse File

Corporate Id:286781

File no:18018991

| Debit Account Number | Credit Account Number | Beneficiary IFSC Code | Product Type | Credit Amount | Beneficiary Name | Customer ref no | Date of Processing | Status  | UTR Number | Reason |
|----------------------|-----------------------|-----------------------|--------------|---------------|------------------|-----------------|--------------------|---------|------------|--------|
| 30019619154          | 30341598688           | SBIN0010327           | DCR          | 14,459,992.00 | AERC             |                 | 27/11/2021         | SUCCESS | 103300737  |        |

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Before  
Assam Electricity Regulatory Commission

**Petition for  
True Up for FY 2020-21,  
Annual Performance Review for FY 2021-22  
and  
Aggregate Revenue Requirement for FY  
2022-23 to FY 2024-25**

November 2021



Assam Electricity Grid Corporation Limited  
Bijulee Bhawan, Paltan Bazar Guwahati – 781 001



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**1 EXECUTIVE SUMMARY****1.1 Preamble**

1.1.1 This section summarizes the petition for True Up of FY 2020-21, Annual Performance Review for FY 2021-22 and Multi Year Tariff Petition for FY 2022-23 to FY 2024-25 of Assam Electricity Grid Corporation Ltd. (AEGCL).

**1.2 True Up for FY 2020-21**

1.2.1 AEGCL has calculated its ARR for FY 2020-21 as part of True Up for FY 2020-21. AEGCL has presented the actual cost based on audited annual accounts for FY 2020-21 and applied norms wherever applicable as per Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2018. The detailed comparison of various cost components has been presented in Chapter for True Up for FY 2020-21. A summary of the proposed True Up for FY 2020-21 with the approved ARR for FY 2020-21 is presented below:

**Table 1: True Up for FY 2020-21****(Rs. Crs.)**

| S.N. | Particulars                                    | Approved in T.O dtd 07.03.20 & Review T.O dated 27.07.2020 | AEGCL Submission |
|------|--|--|------------------|
| 1    | O&M Expenses                                   | 203.28   | 205.69           |
| a    | Employee Cost                                  | 172.07   | 173.95           |
| b    | R&M Expenses                                   | 20.94  | 21.53            |
| c    | A&G Expenses                                   | 9.97   | 9.97             |
| d    | Training Expenses                              | 0.30   | 0.24             |
| 2    | Depreciation                                   | 29.79  | 51.80            |
| 3    | Interest & Finance Charges                     | 16.40  | 12.98            |
| 4    | Interest on Working Capital                    | 12.38  | 11.17            |
| 5    | BST for Pension Trust Fund                     | 145.72   | 137.82           |
| 6    | Return on Equity                               | 15.49  | 15.49            |
| 7    | Income Tax                                     | -  | -                |
| 8    | Other debits                                   | -  | 0.09             |
| 9    | Less: Non-Tariff Income/ Other Income          | 45.26  | 56.48            |
| 10   | <b>Aggregate Revenue Requirement</b>           | <b>377.80</b>  | <b>378.56</b>    |
| 11   | Incentive on Transmission Availability         | -  | 0.07             |
| 12   | Add: Sharing of (Gains)/Loss                   | -  | (13.98)          |
| 13   | ARR after Sharing (Gains)/Losses and Incentive | 377.80   | 364.64           |



**(Rs. Crs.)**

| S.N.      | Particulars   | Approved in T.O dtd 07.03.20 & Review T.O dated 27.07.2020 | AEGCL Submission |
|-----------|---|--|------------------|
| 14        | Revenue with Approved Tariff for FY 2020-21   | 377.80   | 377.80           |
| 15        | Less: Revenue from STOA/MTOA Charges  |  | 12.02            |
| 16        | Add: Credit bill already served to APDCL as refund of surplus amount of BST arises on account of difference between approved BST and actual BST |  | 8.82             |
| <b>16</b> | <b>Revenue Gap /(Surplus) for FY 2020-21</b>  |  | <b>(16.36)</b>   |

### 1.3 Annual Performance Review of FY 2021-22

1.3.1 As per AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2018, APR of FY 2021-22 is based on the approved forecast in the Tariff Order dated 15.02.2021 and actual half yearly results of AEGCL. Summary as follows:

**Table 2: Annual Performance Review for FY 2021-22**

**(Rs. Crs.)**

| S.N. | Particulars                                      | Approved in T.O. dtd 15.02.2021 | FY 2021-22 (H1) | FY 2021-22 (H2) | AEGCL Estimation |
|------|--|---------------------------------|-----------------|-----------------|------------------|
| 1    | O&M Expenses                                     | 219.60                          | 110.38          | 110.77          | 221.15           |
| a    | Employee Cost                                    | 185.10                          | 93.12           | 93.12           | 186.23           |
| b    | R&M Expenses                                     | 23.84                           | 12.16           | 12.16           | 24.32            |
| c    | A&G Expenses                                     | 10.26                           | 5.10            | 5.10            | 10.21            |
| d    | Training Expenses                                | 0.40                            | 0.01            | 0.39            | 0.40             |
| 2    | Depreciation                                     | 35.97                           | 25.87           | 25.87           | 51.74            |
| 3    | Interest & Finance Charges                       | 24.06                           | 6.36            | 6.36            | 12.72            |
| 4    | Interest on Working Capital                      | 11.06                           | 5.68            | 5.81            | 11.49            |
| 5    | BST for Pension Trust Fund                       | 146.64                          | 74.25           | 74.25           | 148.50           |
| 6    | Return on Equity                                 | 15.49                           | 7.74            | 7.74            | 15.49            |
| 7    | Other debits (Excl. related to Int, Dep and O&M) | -                               | 1.80            | -               | 1.80             |
| 8    | Less: Non-Tariff Income/ Other Income            | 63.73                           | 33.24           | 24.80           | 58.04            |
| 9    | Aggregate Revenue Requirement                    | 389.09                          | 198.85          | 206.00          | 404.86           |
| 10   | Incentive on Transmission Availability           | -                               | 1.31            | -               | 1.31             |
| 11   | Aggregate Revenue Requirement after incentive    | 389.09                          | 200.16          | 206.00          | 406.17           |
| 12   | Less: Revenue from STOA/MTOA Charges             | -                               | 5.68            | 5.68            | 11.36            |



**(Rs. Crs.)**

| S.N. | Particulars                                   | Approved in T.O. dtd 15.02.2021 | FY 2021-22 (H1) | FY 2021-22 (H2) | AEGCL Estimation |
|------|---|---------------------------------|-----------------|-----------------|------------------|
| 13   | <b>Net Aggregate Revenue Requirement</b>      | <b>389.09</b>                   | -               | -               | <b>394.81</b>    |
| 14   | Revenue with Approved Tariff for FY 2021-22   | 389.09                          | -               | -               | 389.09           |
| 15   | <b>Revenue Gap / (Surplus) for FY 2021-22</b> | -                               | -               | -               | <b>5.72</b>      |

#### 1.4 Aggregate Revenue Requirement for FY 2022-23 to FY 2024-25

As per AERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2021, AEGCL has presented ARR for FY 2022-23 to FY 2024-25. The summary of Projected ARR for next control period is shown in the table below:

**Table 3: Summary of Projected ARR for FY 2022-23 to FY 2024-25**

**(Rs.Crs.)**

| S. No. | Particulars                              | ARR Projection |               |               |
|--------|--|----------------|---------------|---------------|
|        |  | FY 22-23       | FY 23-24      | FY 24-25      |
| 1      | O&M Expenses                             | 253.61         | 265.99        | 285.48        |
| a      | Employee Cost                            | 199.38         | 213.46        | 228.52        |
| b      | R&M Expenses                             | 43.43          | 41.50         | 45.63         |
| c      | A&G Expenses                             | 10.45          | 10.70         | 10.96         |
| d      | Training Expenses                        | 0.35           | 0.34          | 0.36          |
| 2      | Depreciation                             | 59.39          | 70.40         | 92.10         |
| 3      | Interest & Finance Charges               | 12.39          | 8.78          | 8.65          |
| 4      | Interest on Working Capital              | 13.83          | 14.52         | 15.72         |
| 5      | BST for Pension Trust Fund               | 201.96         | 206.00        | 210.12        |
| 6      | Return on Equity                         | 14.10          | 14.97         | 15.51         |
| 7      | Contribution to Contingency Reserve      | 2.56           | 2.71          | 3.08          |
| 8      | Less: Non-Tariff Income/ Other Income    | 52.95          | 52.95         | 52.95         |
| 9      | <b>Aggregate Revenue Requirement</b>     | <b>504.89</b>  | <b>530.42</b> | <b>577.71</b> |
| 12     | Less: Revenue from STOA/MTOA Charges     | 12.00          | 12.00         | 12.00         |
| 13     | <b>Net Aggregate Revenue Requirement</b> | <b>492.89</b>  | <b>518.42</b> | <b>565.71</b> |



## 2 INTRODUCTION

### 2.1 AEGCL

2.1.1 Assam Electricity Grid Corporation Limited (*hereinafter to be referred as "AEGCL" or the "Petitioner"*) owns and operates the transmission system previously owned by Assam State Electricity Board (ASEB). AEGCL has started functioning as a separate entity from December 10, 2004.

2.1.2 AEGCL has been developing, operating, and maintaining transmission system consisting of total line length of 5737.45 Ckt. km and sixty-eight grid substations at different voltage levels along with associated equipment and terminal bays, etc.

**Table 4: Transmission Line Length of AEGCL**

| Sr. No. | Voltage Level | Length in Ckt. Km |                |                |
|---------|---------------|-------------------|----------------|----------------|
|         |               | FY 2020-21        | FY 2019-20     | FY 2018-19     |
| 1.      | 400 kV        | 7.20              | 7.20           | 7.2            |
| 2.      | 220 kV        | 2048.05           | 2048.05        | 1723.96        |
| 3.      | 132 kV        | 3069.19           | 3038.97        | 3022.77        |
| 4.      | 66 kV         | 613.00            | 613.00         | 613.00         |
|         | <b>Total</b>  | <b>5737.45</b>    | <b>5707.22</b> | <b>5366.93</b> |

**Table 5: No. of Grid Substation of AEGCL**

| Sr. No | Voltage Level     | Nos of GSS |            |            |
|--------|-------------------|------------|------------|------------|
|        |                   | FY 2020-21 | FY 2019-20 | FY 2018-19 |
| 1      | 400/220/132/33 kV | 1          | 1          | 1          |
| 2      | 220/132 kV        | 2          | 2          | 1          |
| 3      | 220/132/66/33 kV  | 3          | 3          | 3          |
| 4      | 220/132/33 kV     | 6          | 6          | 6          |
| 5      | 220/33 kV         | 1          | 1          | 1          |
| 6      | 132/66/33 kV      | 2          | 2          | 2          |
| 7      | 132/33 kV         | 52         | 51         | 50         |
| 8      | 132/11 kV         | 1          | 1          | 1          |
|        | <b>Total</b>      | <b>68</b>  | <b>67</b>  | <b>65</b>  |

### 2.2 Approach for filing the petition

a) The Hon'ble Commission notified the AERC (Terms and Conditions for determination of MYT) Regulations, 2018 (*hereinafter to be referred as MYT Regulations 2018*) which are applicable for determination of tariff from 1st April 2019 onwards and have defined control period from FY 2019-20 to FY 2021-22. As per the provisions of these MYT Regulations, 2018, AEGCL is filing the true up petition for FY 2020-21 based on Audited Annual Accounts for consideration of the Hon'ble Commission along with the specified formats providing information on various operational and performance parameters.



- b) Since FY 2020-21 is completed and Audited Annual Accounts for the said year is now available, hence AEGCL is filing the true up petition for FY 2020-21 along with audited accounts as per the provisions of MYT Regulations, 2018.
- c) Thereafter, Hon'ble Commission vide Order dated 15<sup>th</sup> February 2021 approved the ARR for FY 2021-22. As per the provisions of the MYT Regulations 2018, AEGCL is filing Annual Performance Review petition for FY 2021-22 based on 6 months actual (1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021) and 6 months estimation (1<sup>st</sup> Oct 2021 to 31<sup>st</sup> Mar 2022)
- d) Further on 22<sup>nd</sup> September 2021, the Hon'ble Commission notified AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021 (*hereinafter to be referred as MYT Regulations 2021*) which are applicable from 1<sup>st</sup> April 2022.
- e) As per the provisions of the MYT Regulations, 2021, AEGCL is filing the Multi Year Tariff Petition for the next control period i.e., FY 2022-23 to FY 2024-25.

### 2.3 Provision of Law

- a) The Hon'ble Commission has notified the MYT Regulations, 2021. The scope of this regulation included tariff determination for transmission licensee under Multi Year Tariff principle. From FY 2019-20 onwards, MYT Regulations, 2018 are applicable till 31<sup>st</sup> March 2022, hence True Up for FY 2020-21, APR for FY 2021-22 are prepared as per the provisions of MYT Regulations, 2018. From 1<sup>st</sup> April 2022, MYT Regulations, 2021 are applicable for ARR for the control period FY 2022-23 to FY 2024-25. The relevant extract of the applicability of MYT Regulations 2021 is provided below for reference.

#### ***“3 Object, Scope of Regulations and Extent of Application***

***3.1*** *The objective of these Regulations is to specify the terms and conditions for the determination of tariffs by the Assam Electricity Regulatory Commission for the supply of electricity by a generating company to a distribution licensee, for transmission of electricity, for wheeling of electricity and for retail sale of electricity, and SLDC.*

***3.2*** *The Commission in specifying these Regulations is guided by the principles contained in Sections 61 and 62 of the Act, the National Electricity Policy, 2005 and the Tariff Policy, 2016 notified by the Central Government under Section 3 of the Act.*





**3.3** *The Commission shall determine tariff, including terms and conditions thereof, for all matters for which the Commission has jurisdiction under the Act, including in the following cases:-*

- (i) Supply of electricity by a Generating Company to a Distribution Licensee;*
- (ii) Intra-State transmission of electricity;*
- (iii) Wheeling Business for Distribution of electricity;*
- (iv) Retail Supply Business of electricity;*
- (v) State Load Dispatch Centre;*

*Provided that the Commission shall determine such tariff, having regard to the terms and conditions contained in Chapter 6,7, 8, 9 & 10 of these Regulations for applications under this Regulation for determination of tariff, for generation, transmission, distribution Wheeling Business and retail supply business and SLDC:*

*Provided further that the Commission, while determining tariff upon an application made to it under this Regulation, shall also have regard to the terms and conditions of tariff as may be specified by the State Commission of such other State and/or the terms and conditions of tariff as may be specified by the Central Commission where any of the Parties to such transaction come under the jurisdiction of such State Commission or of the Central Commission.*

**3.4** *Notwithstanding anything contained in these Regulations, the Commission shall adopt the tariff if such tariff has been determined through a transparent process of bidding in accordance with the guidelines issued by the Central Government.*  
”

- a) Accordingly, as per the provisions of AERC (MYT) Regulations, 2018, AEGCL has prepared the True-up petition for FY 2020-21 and Annual Performance Review for FY 2021-22 and, Multi Year Tariff Petition for FY 2022-23 to FY 2024-25 is proposed as per the provisions of AERC (MYT) Regulations, 2021. AEGCL is submitting the above petition for approval of the Hon'ble Commission.



## 2.4 Petition Structure

The True Up, APR and MYT Petition included the following Chapters:

| Sr. No. | Section   | Contents  |
|---------|-----------|---|
| 1       | Section 1 | Executive summary of Petition                               |
| 2       | Section 2 | Introduction and overall approach to filling the Petition   |
| 3       | Section 3 | True Up for FY 2020 – 21                                    |
| 4       | Section 4 | Annual Performance Review for FY 2021 – 22                  |
| 5       | Section 5 | Aggregate Revenue Requirement for FY 2022–23 to FY 2024 –25 |
| 6       | Section 6 | Prayers to the Hon’ble Commission                           |
| 7       | Section 7 | Directives of Compliances                                   |



### 3 TRUE UP OF ARR FOR FY 2020-21

#### 3.1 Preamble

3.1.1 This section outlines performance of AEGCL for FY 2020-21 is based on the Audited Annual Accounts. In line with the provisions of MYT Regulations, 2018, AEGCL hereby submits the True Up Petition comparing the actual performance during FY 2020-21 with the approved by the Hon'ble Commission for FY 2020-21 vide tariff order dated 07.03.2020 and Review Tariff Order 27<sup>th</sup> July 2020.

#### 3.2 Principles of Truing Up for FY 2020-21

3.2.1 AEGCL submits the actual performance is based on the audited accounts for true up for FY 2020-21. This chapter summarizes each of the components of Annual Transmission Charges for FY 2020-21 and requests the Hon'ble Commission to approve the true up for FY 2020-21. The Audited Annual Accounts for FY 2020-21 is attached as **Annexure-I**.

3.2.2 Following sections outline the deviations in actual expenses and revenue for FY 2020-21 based on the Audited Accounts of AEGCL in comparison with the approved by the Hon'ble Commission vide Tariff Order dated 7<sup>th</sup> March 2020 and Review Tariff Order 27<sup>th</sup> July 2020.

#### 3.3 Transmission Loss for FY 2020-21

3.3.1 AEGCL has achieved a significant reduction in transmission losses in recent years. In FY 2020-21, the actual transmission loss was 3.34%, which is at the same loss level as approved by the Hon'ble Commission. The table below highlights the actual transmission loss achieved by AEGCL.

**Table 6: Transmission Loss for FY 2020-21 as submitted by AEGCL**

| S.N. | Particulars                                  | Approved in T.O. dtd 07.03.2020 | AEGCL Submission |
|------|--|---------------------------------|------------------|
| 1    | Energy Injected (MU)                         |                                 | 9810.10          |
| 2    | Energy Sent Out to APDCL & OA Consumers (MU) |                                 | 9188.31          |
| 3    | Energy Sent Out to OA Consumers (MU)         |                                 | 294.12           |
| 4    | Total Energy Sent Out                        |                                 | 9482.43          |
| 4    | Transmission Loss (MU)                       |                                 | 327.67           |
| 5    | Transmission Loss (%)                        | <b>3.34%</b>                    | <b>3.34%</b>     |

3.3.2 The energy balance provided by SLDC is attached as **Annexure-II**. Hence, AEGCL requests the Hon'ble Commission to approve the Transmission loss of 3.34 % for FY 2020-21. The Energy Audit Report for FY 2020-21 is provided for your reference as **Annexure-III**.



### 3.4 Fixed Cost for FY 2020-21

3.4.1 Based on the Capital Cost and the consequent Capitalized Expenditure, Equity Component and Normative Debt, the fixed cost of AEGCL for FY 2020-21 have been determined in accordance with the MYT Regulations, 2018 outlined thereof. The fixed cost for AEGCL has been determined under the following major heads:

- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)

Less:

- Non-Tariff Income
- Income from other business

3.4.2 For the purpose of truing up, all the heads mentioned above has been categorized into Controllable or Uncontrollable factors. A head wise comparison has been made between the values approved by the Hon'ble Commission vide Tariff Order dated 07.03.2020 and Review Tariff Order 27.07.2020 and the actual expenditure incurred by the AEGCL in FY 2020-21 based on the audited accounts.

### 3.5 Categorization of Heads of Expenses

3.5.1 As per provisions of MYT Regulations, 2018, all the expenditure heads need to be categorized into Controllable (under control of the Petitioner) and Uncontrollable (not under control of the Petitioner).

3.5.2 Regulations 11 of MYT Regulations, 2018, provide for categorization of expense heads. Based on the above classification, AEGCL has computed the Gains/ Losses attributed to such controllable & uncontrollable factors for FY 2020-21.

### 3.6 Operation and Maintenance Expenses for FY 2020-21

3.6.1 The Regulation 66.9 and 66.10 of the AERC (MYT) Regulations, 2018 specifies the normative Operation and Maintenance (O&M) expenses allowed for new Transmission Licensee for the said control period. The relevant provision is as follows:

*“Regulation 66.9 (Operation and Maintenance Expenses): The O&M expenses for the nth year and also for the year immediately preceding the Control Period shall be approved based on the formula given below:-*

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



Where –

*O&M<sub>n</sub> – Operation and Maintenance expense for the nth year;*

*EMP<sub>n</sub> – Employee Costs for the nth year;*

*R&M<sub>n</sub> – Repair and Maintenance Costs for the nth year;*

*A&G<sub>n</sub> – Administrative and General Costs for the nth year;*

*Regulation 66.10 (Operation and Maintenance Expenses): The above components shall be computed in the manner specified below:*

*EMP<sub>n</sub> = (EMP<sub>n-1</sub>) x (1+G<sub>n</sub>) x (CPI inflation)*

*R&M<sub>n</sub> = K x (GFA n-1) x (WPI inflation) and*

*A&G<sub>n</sub> = (A&G<sub>n-1</sub>) x (WPI inflation) + Provision*

Where -

*EMP<sub>n-1</sub> – 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 Licensee 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 licensee's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-a-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<sub>n-1</sub> --- Gross Fixed Asset of the transmission licensee for the n-1th year;*

*G<sub>n</sub> is a growth factor for the nth year. Value of G<sub>n</sub> shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on licensee's filings, benchmarking, and any other factor that the Commission feels appropriate"*

- 3.6.2 During FY 2020-21, based on methodology specified by the MYT Regulations, 2018, the Normative O&M expenses of AEGCL works out to be Rs. 205.69 crores which is inclusive of Employee cost, Repair & Maintenance charges, and Administration & General expenses. Following table provides the summary of Normative O&M Expenses for FY 2020-21.

**Table 7: Operation and Maintenance Expenses for FY 2020-21**

**(Rs.Crs.)**

| S.N. | Particulars             | Approved in T.O. dtd 07.03.2020 | AEGCL Submission |
|------|-------------------------|---------------------------------|------------------|
|      | <b>O&amp;M Expenses</b> | <b>203.28</b>                   | <b>205.69</b>    |
| A    | Employee Cost           | 172.07                          | 173.95           |
| B    | R&M Expenses            | 20.94                           | 21.53            |
| C    | A&G Expenses            | 9.97                            | 9.97             |
| D    | Training Expenses       | 0.30                            | 0.24             |

### 3.6.3 WPI Inflation computation for FY 2020-21

3.6.3.1 The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for FY 2020-21. Hence the WPI Index from FY 2017-18 to FY 2019-20 is considered for computation purpose. Tabulations as follows:

| Fiscal                                    | WPI Index | YOY Change % |
|---|-----------|--------------|
| FY 2019-20                                | 121.8     | 1.67%        |
| FY 2018-19                                | 119.80    | 4.26%        |
| FY 2017-18                                | 114.90    | 2.96%        |
| <b>Average WPI Inflation (Last 3 Yrs)</b> |           | <b>2.96%</b> |

3.6.4 WPI inflation has been computed as average increase of WPI index for period from FY 2017-18 to FY 2019-20 which works out to 2.96%.

### 3.6.5 CPI Inflation computation for FY 2020-21

3.6.6 The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for FY 2020-21. Hence the CPI Index from FY 2017-18 to FY 2019-20 is considered for computation purpose. Tabulations as follows:

| Fiscal                                    | CPI Index | YOY Change % |
|---|-----------|--------------|
| FY 2019-20                                | 322.50    | 7.53%        |
| FY 2018-19                                | 299.92    | 5.45%        |
| FY 2017-18                                | 284.42    | 3.08%        |
| <b>Average CPI Inflation (Last 3 Yrs)</b> |           | <b>5.35%</b> |

3.6.7 CPI inflation has been computed as average increase of CPI index for period from FY 2017-18 to FY 2019-20 which works out to 5.35%.

**3.6.8 Normative Calculation of R&M expense for FY 2020-21**

3.6.8.1 Regulation 66.10 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

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

**Table 8: Normative Repairs and Maintenance Expenses for FY 2020-21**

| Normative R&M Expense for FY 2020-21 |                                      | (Rs. Crs.)      |
|--------------------------------------|--------------------------------------|-----------------|
| 1                                    | Opening GFA for previous year        | 1,968.05        |
| 2                                    | Closing GFA for previous year        | 2,388.54        |
| 3                                    | <b>Average GFA for previous year</b> | <b>2,178.29</b> |
| 4                                    | K Factor                             | 0.96%           |
| 5                                    | WPI Inflation                        | 2.96%           |
| 4                                    | Normative R&M Expense                | <b>21.53</b>    |

3.6.8.2 The “K” factor of AEGCL has been considered as 0.96% as approved by the Hon’ble Commission vide Tariff Order dated 07.03.2021. The above normative R&M expenses is exclusive of SLDC expenses.

3.6.8.3 AEGCL has excluded the assets of SLDC from the opening and closing GFA of the previous year while computing normative R&M for FY 2020-21. R&M costs of SLDC have been individually accounted in the SLDC True up Petition for FY 2020-21. The SCADA AMC cost was accounted in the SLDC Petition, and which is not included in AEGCL's GFA for FY 2020-21.

3.6.8.4 AEGCL requests the Hon’ble Commission to approve the normative R&M expenses as shown in above table amounting to Rs. 21.53 Crores for FY 2020-21.

**3.6.9 Normative Calculation of Employee Expense for FY 2020-21**

3.6.9.1 Regulation 66.10 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

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

**Table 9: Normative Employee Expenses for FY 2020-21**

| Normative Employee Expense for FY 2020-21 |   | (Rs. Crs.) |
|---|---|------------|
| 1   | Base Employee Cost (n-1)                    | 163.48     |
| 2   | CPI Inflation                               | 5.35%      |
| 3   | G <sub>n</sub> (Growth Factor for nth Year) | 1.00%      |



| <b>Normative Employee Expense for FY 2020-21</b> |  | <b>(Rs. Crs.)</b> |
|--|--|-------------------|
| 4  | Normative Employee Cost for FY 2020-21 | 173.95            |
| 5  | Revision of Pay                        | 0.00              |
|  | <b>Normative Employee Cost</b>         | <b>173.95</b>     |

3.6.9.2 The Gn (Growth Factor) of AEGCL has been considered as 1.00% as approved by the Commission in the Tariff Order dated 01.03.2019. Base employee cost has been considered as approved by the Hon'ble Commission during the True Up for FY 2019-20 vide Tariff Order dated 15.02.2021. The above normative Employee Expense is exclusive of SLDC Employee Expenses.

3.6.9.3 AEGCL requests the Hon'ble Commission to approve the normative Employee expenses as shown in above table amounting to Rs. 173.95 Cr for FY 2020-21.

### 3.6.10 Normative calculation of Administrative & General Expenses for FY 2020-21

3.6.10.1 Regulation 66.10 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

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

**Table 10: Normative A&G Expenses for FY 2020-21**

| <b>Normative A&amp;G Expense for FY 2020-21</b> |   | <b>(Rs. Crs.)</b> |
|---|---|-------------------|
| 1   | A&G Expense for Previous year                 | 9.68              |
| 2   | WPI Inflation                                 | 2.96%             |
| 3   | <b>Normative A&amp;G Expense for the year</b> | <b>9.97</b>       |

3.6.10.2 AEGCL requests the Hon'ble Commission to approve the normative A&G expenses as shown in above table amounting to Rs. 9.97 Crores for FY 2020-21.

3.6.10.3 AEGCL requests the Hon'ble Commission to approve the normative O&M expenses as shown in above table.

3.6.10.4 Following sections provide the details of O&M expenses as provided in the Audited Accounts for FY 2020-21.

### 3.6.11 Training and Capacity Building of AEGCL Employees for FY 2020-21

3.6.11.1 AEGCL submits that on account of technological changes, training of manpower was required in order to achieve operational effectiveness along with the accident-free workplace. Hence, for adapting better working condition to reduce





accident and mis happening, AEGCL has conducted several training workshops at regular intervals.

3.6.11.2 AEGCL has incurred Rs.0.24 Crores in the FY 2020-21 against the approved amount of Rs. 0.30 Crores. AEGCL requests the Hon'ble Commission to approve the proposed expenses under training for the FY 2020-21.

### 3.6.12 Repair and Maintenance Expenses for FY 2020-21

3.6.12.1 Repairs and Maintenance expenses go towards the day-to-day upkeep of the transmission network of the company and form an integral part of the company's efforts towards reliable and quality power transmission as also in reduction of losses in the system.

3.6.12.2 To maintain the assets in a more efficient way, AEGCL has been carrying out the repair and maintenance activities. The actual R&M expense for FY 2020-21 is mentioned below.

**Table 11: Repair and Maintenance Expenses for FY 2020-21**

(Rs. Crs.)

| S.N. | Particulars                   | AEGCL Submission |
|------|-------------------------------|------------------|
| 1    | Plant & Machinery             | 10.27            |
| 2    | Buildings                     | 1.51             |
| 3    | Civil works                   | 0.47             |
| 4    | Hydraulic Works               | -                |
| 5    | Lines, Cable Networks etc.    | 1.50             |
| 6    | Vehicles                      | 0.23             |
| 7    | Furniture & Fixtures          | 0.07             |
| 8    | Office Equipment              | 0.28             |
| 9    | <b>Total R&amp;M Expenses</b> | <b>14.33</b>     |

### 3.6.13 Employee Expenses for FY 2020-21

3.6.13.1 Employee expenses comprise of salaries, dearness allowance, bonus, terminal benefits in the form of pension & gratuity funding, leave encashment and staff welfare expenses. The actual employee expenses for FY 2020-21 are as follows:

**Table 12: Employee Expenses for FY 2020-21**

(Rs. Crs.)

| S.N | Particulars             | Actual Employee Expenses |
|-----|-------------------------|--------------------------|
| 1   | Salaries                | 85.80                    |
| 2   | Dearness Allowance (DA) | 13.34                    |



| (Rs. Crs.) |   |                          |
|------------|---|--------------------------|
| S.N        | Particulars                                       | Actual Employee Expenses |
| 3          | Other Allowances & Relief                         | 12.46                    |
| 4          | Honorarium/Overtime                               | 0.96                     |
| 5          | Bonus/ Exgratia to Employees                      | 0.28                     |
| 6          | Medical Expenses Reimbursement                    | 0.18                     |
| 7          | Leave Travel Assistance                           | -                        |
| 8          | Earned Leave Encashment                           | 4.00                     |
| 9          | Payment Under Workman's Compensation and Gratuity | 3.82                     |
| 10         | Staff Welfare Expenses                            | 0.49                     |
| 11         | Contribution to Terminal Benefits                 | 18.98                    |
| 12         | <b>Total Employee Costs</b>                       | <b>140.31</b>            |

### 3.6.14 Administrative and General Expenses for FY 2020-21

3.6.14.1 Administrative expenses mainly comprise of rents, telephone and other communication expenses, professional charges, conveyance and traveling allowances, other debits. The actual Administrative and General expenses for the year FY 2020-21 is as follows:

**Table 13: Administrative and General Expenses for FY 2020-21**

| (Rs. Crs.) |  |                     |
|------------|--|---------------------|
| S.N        | Particulars  | Actual A&G Expenses |
| 1          | Lease/ Rent/Rates and taxes                                  | 0.43                |
| 2          | Insurance  | 0.08                |
| 3          | Telephone, Postage, Telegram & Telex Charges                 | 0.17                |
| 4          | Incentive & Award to Employees/Outsiders                     | 0.12                |
| 5          | Consultancy Charges  | 0.36                |
| 6          | Other Professional Charges                                   | 0.18                |
| 7          | Conveyance and travelling                                    | 2.79                |
| 8          | License and Registration Fees                                | 0.01                |
| 9          | Vehicle Expenses   | 0.52                |
| 10         | Fee And Subscriptions Books and Periodicals                  | 1.28                |
| 11         | Printing And Stationery                                      | 0.26                |
| 12         | Advertisement Expenses                                       | 0.31                |
| 13         | Contributions/Donations to Outside Institutes / Associations | 0.00                |
| 14         | Electricity Charges to Offices                               | 1.61                |
| 15         | Water Charges  | 0.00                |
| 16         | Entertainment Charges  | 0.07                |
| 17         | Miscellaneous Expenses                                       | 0.45                |
| 18         | Legal Charges  | 0.05                |



|     |   | (Rs. Crs.)          |
|-----|---|---------------------|
| S.N | Particulars                                   | Actual A&G Expenses |
| 19  | Auditor's Fee                                 | 0.08                |
| 20  | Freight On Capital Equipment                  | 0.01                |
| 21  | Vehicle Running Expenses Truck / Delivery Van | 0.08                |
|     | <b>Total A&amp;G Expenses</b>                 | <b>8.87</b>         |

### 3.7 Sharing of Gains & Losses for FY 2020-21

3.7.1 Based on the methodology prescribed in the MYT Regulations 2018, AEGCL has classified various heads of expenses under Controllable & Uncontrollable factors. Regulation 10.2 of MYT Regulations, 2018 specifies O&M expenses (excluding terminal liabilities with regard to employees on account of changes in pay scales or dearness allowance due to inflation) as controllable factors. Also, the one-third of the amount of such gain shall be passed on as a rebate in tariff. The relevant extract from regulation 12 of MYT Regulations, 2018 is provided below for ready reference.

***“12 Mechanism for pass through of gains or losses on account of Controllable items***

*12.1 The approved aggregate gain to the Generating Company or Transmission Licensee or Distribution Licensee or SLDC on account of controllable items shall be dealt with in the following manner:*

- a) One-third of the amount of such gain shall be passed on as a rebate in tariff over such period as may be stipulated in the Order of the Commission under Regulation 9.5;*
- b) The balance amount, which will amount to two-third of such gain, may be utilised at the discretion of the Generating Company or Transmission Licensee or Distribution Licensee or SLDC.*

*13.2 The approved aggregate loss to the Generating Company or Transmission Licensee or Distribution Licensee or SLDC on account of controllable items shall be dealt with in the following manner:*

- a) One-third of the amount of such loss may be passed on as an additional charge in tariff over such period as may be stipulated in the Order of the Commission; and*
- b) The balance amount of loss shall be absorbed by the Generating Company or Transmission Licensee or Distribution Licensee or SLDC.”*

3.7.2 Based on above regulations, the sharing of (gains) or losses on account of O&M expenses is shown in the following Table.

**Table 14: Sharing of (Gains) / Losses -O&M expenses**

| (Rs. Crores) |  |               |               |              |                                     |
|--------------|--|---------------|---------------|--------------|-------------------------------------|
| S N          | Particulars                              | Actual        | Normative     | Gain/(Loss)  | Gain/(Loss) to be shared with APDCL |
|              |  | A             | b             | c=b-a        | d=c x 1/3                           |
| 1            | Employee Cost                            | 140.31        | 173.95        | 33.65        | -                                   |
| 2            | Less: Terminal Liabilities               | 22.80         | 22.80         | -            | -                                   |
| 3            | Less: ROP Arrears                        | -             | -             | -            | -                                   |
| 4            | Employee Cost excl. Terminal Liabilities | 117.51        | 151.15        | 33.65        | 11.22                               |
| 5            | Repair & Maintenance                     | 14.33         | 21.53         | 7.20         | 2.40                                |
| 6            | Administrative & General Expenses        | 8.87          | 9.97          | 1.10         | 0.37                                |
|              | <b>Total (A)</b>                         | <b>140.70</b> | <b>182.65</b> | <b>41.95</b> | <b>13.98</b>                        |

3.7.3 In view of the above, AEGCL submits that normative O&M Expenses is higher than actual with respect to controllable factors, hence, the gain of Rs. 13.98 crores shall be shared and passed on through ARR. AEGCL requests the Hon'ble Commission to approve the sharing of gain as shown in the above table.

### 3.8 Capital Expenditure and Capitalization for FY 2020-21

3.8.1 The funding of Capital Expenditure is done through various sources namely Grants, Equity and Debt. Although capital expenditure should be funded by normative debt and equity, no infusion of equity has been made other than equity capital allocated to the companies in the Opening Balance Sheets (OBS) of the Companies in the Reorganization. The funding of Capitalisation excluding SLDC is shown in the following Table:

**Table 15: Funding for Capitalisation for FY 2020-21**

| (Rs.Crs.) |                             |                                 |                  |
|-----------|-----------------------------|---------------------------------|------------------|
| S.N.      | Particulars                 | Approved in T.O. dtd 07.03.2020 | AEGCL Submission |
| 1         | Grant                       | 339.03                          | 145.30           |
| 2         | Equity                      | 0                               | 0                |
| 3         | Debt                        | 65.06                           | 24.16            |
| 4         | <b>Total Capitalisation</b> | <b>404.09</b>                   | <b>169.46</b>    |

3.8.2 Further, scheme wise detail capitalization for FY 2020-21 is mentioned below:

**Table 16: Scheme wise Capitalisation for FY 2020-21**

(Rs. Crores)

| S N | Name of the Scheme | Total Capitalisation | Grant         | Loan         |
|-----|--------------------|----------------------|---------------|--------------|
| 1   | ADB                | 33.77                | 24.31         | 9.45         |
| 2   | NEC                | 0.71                 | 0.64          | 0.07         |
| 3   | NLCPR              | 11.82                | 10.64         | 1.18         |
| 4   | PSDF               | 81.50                | 81.50         | -            |
| 5   | TDF                | 23.00                | 23.00         | -            |
| 6   | Annual Plan        | 11.36                | -             | 11.36        |
| 7   | AIIB               | 0.12                 | 0.09          | 0.03         |
| 8   | O&M                | 2.22                 | -             | 2.22         |
| 9   | Deposit Works      | 5.12                 | 5.12          | -            |
|     | <b>Total</b>       | <b>169.63</b>        | <b>145.30</b> | <b>24.33</b> |

**3.9 Gross Fixed Assets for FY 2020-21**

3.9.1 The opening GFA for FY 2020-21 as submitted by AEGCL is shown in the below table:

**Table 17: Gross Fixed Assets for FY 2020-21**

(Rs Crores)

| SN | Particulars                     | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year |
|----|---------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|
| 1  | Land owned under full ownership | 37.80                                | 0.57                      | -                                    | 38.37                          |
| 2  | Land under lease                | 0.30                                 | -                         | -                                    | 0.30                           |
| 3  | Building                        | 50.31                                | 5.64                      | -                                    | 55.95                          |
| 4  | Hydraulic                       | 2.64                                 | -                         | -                                    | 2.64                           |
| 5  | Other Civil Works               | 110.63                               | 17.22                     | -                                    | 127.85                         |
| 6  | Plant & Machinery               | 1,116.01                             | 125.98                    | -                                    | 1,241.98                       |
| 7  | Lines & Cable Network           | 1,057.97                             | 16.86                     | -                                    | 1,074.82                       |
| 8  | Vehicles                        | 4.95                                 | -                         | -                                    | 4.95                           |
| 9  | Furniture & Fixtures            | 4.50                                 | 2.50                      | -                                    | 7.00                           |
| 10 | Office Equipment                | 3.43                                 | 0.70                      | -                                    | 4.13                           |
| 11 | Any other assets                | -                                    | -                         | -                                    | -                              |
|    | <b>Total</b>                    | <b>2388.54</b>                       | <b>169.46</b>             | <b>-</b>                             | <b>2558.00</b>                 |

3.9.2 AEGCL requests the Hon'ble Commission to approve the capitalization amounting to Rs. 169.46 crores as shown in the above table for FY 2020-21.



### 3.10 Depreciation for FY 2020-21

3.10.1 As per the Audited Accounts for FY 2020-21, the Opening Gross Block of Fixed Assets and the opening depreciation for FY 2020-21 is Rs. 2388.54 crores and Rs. 1250.41 crores respectively. The amount of depreciation for FY 2020-21 is Rs. Rs. 51.80 crores. Depreciation has been calculated taking into consideration the opening balance of assets in the beginning of the year and the capitalization as shown in the Table 17 and 18.

**Table 18: Depreciation for FY 2020-21**

| (Rs.Crs.) |   |                   |  |                           |
|-----------|---|-------------------|--|---------------------------|
| S.N.      | Particulars   | Depreciation Rate | Accumulated depreciation - beginning of the year | Additions during the year |
| 1         | Land owned under full ownership                               | -                 | -  | -                         |
| 2         | Land under lease  | 3.34%             | 0.04   | 0.01                      |
| 3         | Building  | 3.34%             | 21.79  | 1.78                      |
| 4         | Hydraulic   | 5.28%             | 2.51   | -                         |
| 5         | Other Civil Works   | 3.34%             | 14.23  | 4.60                      |
| 6         | Plant & Machinery   | 5.28%             | 487.31   | 64.18                     |
| 7         | Lines & Cable Network   | 5.28%             | 713.60   | 51.52                     |
| 8         | Vehicles  | 9.50%             | 4.45   | -                         |
| 9         | Furniture & Fixtures  | 6.33%             | 3.56   | 0.39                      |
| 10        | Office Equipment  | 6.33%             | 2.91   | 0.26                      |
|           | <b>Total</b>  |                   | <b>1250.41</b>                                   | <b>122.73</b>             |
| (a)       | Total Depreciation  |                   |  | <b>1373.14</b>            |
| (b)       | Gross Fixed Assets excluding Land                             |                   |  | <b>2,519.33</b>           |
| (c)       | Grant towards GFA   |                   |  | <b>1,456.06</b>           |
| (d)       | Gross Depreciation during the year                            |                   |  | <b>122.73</b>             |
| (e)       | Less: Dep towards assets through Grant/Consumer contribution  |                   |  | <b>70.93</b>              |
| (f)       | Depreciation for the year (excl. assets funded through Grant) |                   |  | <b>51.80</b>              |

3.10.2 AEGCL requests the Hon'ble Commission to approve the depreciation amounting to Rs. 51.80 Crore after excluding assets funded through grant as shown in above table for FY 2020-21. The detailed calculation of Depreciation is provided as **Annexure-IV (a & b)**.

### 3.11 Interest and Finance Charges for FY 2020-21

3.11.1 The Hon'ble Commission vide Tariff Order dated 07.03.2020 and Review Order dated 27.07.2020 has approved the net normative opening loan as Rs. 145.09 Crores for FY 2020-21. Addition of normative loan and repayment during the year



was computed as Rs. 24.16 Crores and Rs. 51.80 Crores respectively. Accordingly, Interest on loan arrived at Rs. 12.98 Crores.

**Table 19: Normative Interest and Finance Charges for FY 2020-21**  
(Rs. Crs.)

| Particulars                                | Approved in Order dtd 07.03.20 & Review Order dt 27.07.20 | AEGCL Submission |
|--|---|------------------|
| Net Normative Opening Loan                 | 145.09  | 145.09           |
| Addition of normative loan during the year | 65.06   | 24.16            |
| Normative Repayment during the year        | 29.79   | 51.80            |
| <b>Net Normative Closing Loan</b>          | <b>180.36</b>   | <b>117.45</b>    |
| <b>Interest Rate</b>                       | <b>10.08%</b>   | <b>9.88%</b>     |
| <b>Interest Expenses on Loan</b>           | <b>16.40</b>  | <b>12.97</b>     |
| <b>Finance Charges</b>                     | <b>0.00</b>   | <b>0.01</b>      |
| <b>Total Interest and Finance Charges</b>  | <b>16.40</b>  | <b>12.98</b>     |

3.11.2 AEGCL requests the Hon'ble Commission to approve the normative Interest and finance charges as amounting to Rs. 12.98 crore as mentioned in the above table for FY 2020-21.

### 3.12 Interest on Working Capital for FY 2020-21

3.12.1 AERC (MYT Regulations), 2018 provides for the interest on working capital. AEGCL computed the working capital based on the normative formula prescribed in the MYT Regulations, 2018.

3.12.2 AEGCL submits that the working capital requirements of the company to finance the business cycle is generally financed through internal mobilization of funds that remains in the hand of the company such as GPF contributions, pension fund, etc. The funds are liable to receive adequate return for the application of fund.

3.12.3 The interest on working capital for FY 2020-21 computed by AEGCL against the approved interest on working capital by the Hon'ble Commission as shown in Table below.

**Table 20: Interest on Working Capital for FY 2020-21**

| S.N. | Particulars                     | Unit     | Approved in T.O. dtd 07.03.2020 | AEGCL Submission |
|------|---------------------------------|----------|---------------------------------|------------------|
| 1    | O&M expenses for 1 month        | Rs. Crs. | 16.94                           | 17.14            |
| 2    | Maintenance spares @ 15% of O&M | Rs. Crs. | 30.49                           | 30.86            |
| 3    | Receivables for two months      | Rs. Crs. | 62.97                           | 63.10            |



| S.N. | Particulars                        | Unit            | Approved in T.O. dtd 07.03.2020 | AEGCL Submission |
|------|------------------------------------|-----------------|---------------------------------|------------------|
| 4    | <b>Total Working Capital</b>       | <b>Rs. Crs.</b> | <b>110.40</b>                   | <b>111.10</b>    |
| 5    | Rate of Interest                   | %               | 11.22%                          | 10.05%           |
| 6    | <b>Interest on Working Capital</b> | <b>Rs. Crs.</b> | <b>12.38</b>                    | <b>11.17</b>     |

3.12.4 AEGCL requests the Hon'ble Commission to approve the Interest on Working Capital amounting to Rs. 11.17 Crore as shown in above table.

### 3.13 Return on Equity for FY 2020-21

3.13.1 As per the MYT Regulations 2018 issued by the Hon'ble Commission, a return at 15.5% on the equity base is considered as reasonable and hence liable to be recovered through retail Tariff. Accordingly, AEGCL has computed the return on equity considering a rate of return @ 15.50% for FY 2020-21 as shown below.

**Table 21: Return on Equity for FY 2020-21**

(Rs. Crore)

| S.N | Particulars                     | Units           | Approved in T.O. dtd 07.03.2020 | AEGCL Submission |
|-----|---------------------------------|-----------------|---------------------------------|------------------|
| 1   | Equity (Opening Balance)        | Rs. Crs.        | 99.93                           | 99.93            |
| 2   | Net additions during the year   | Rs. Crs.        | 0                               | -                |
| 3   | Less: Reduction during the year | Rs. Crs.        | 0                               | -                |
| 4   | <b>Equity (Closing Balance)</b> | <b>Rs. Crs.</b> | <b>99.93</b>                    | <b>99.93</b>     |
| 5   | <b>Average Equity</b>           | <b>Rs. Crs.</b> | <b>99.93</b>                    | <b>99.93</b>     |
| 6   | Rate of Return on Equity        | %               | 15.50%                          | 15.50%           |
| 7   | <b>Return on Equity</b>         | <b>Rs. Crs.</b> | <b>15.49</b>                    | <b>15.49</b>     |

3.13.2 AEGCL requests the Hon'ble Commission to approve the return on equity as amounting to Rs. 15.49 Crore as shown in above table.

### 3.14 Other Debit for FY 2020-21

3.14.1 AEGCL submits that other debit have been claimed as per the Audited Annual Accounts of FY 2020-21.

**Table 22: Other Debit for FY 2020-21**

(Rs. Crs.)

| SN | Particulars  | Approved in T.O. dtd 15.02.2021 | AEGCL Submission |
|----|--|---------------------------------|------------------|
| 1  | Other debits   | -                               | 0.09             |
| A  | Compensation for injuries, deaths, and damage of outsiders |                                 | 0.03             |
| B  | Loss of materials by pilferage etc.                        |                                 | 0.02             |





| (Rs. Crs.) |  |                                 |                  |
|------------|--|---------------------------------|------------------|
| SN         | Particulars  | Approved in T.O. dtd 15.02.2021 | AEGCL Submission |
| C          | Transmission lines/sub-stations de-commissioning costs |                                 | 0.04             |
|            | <b>Total</b>   | -                               | <b>0.09</b>      |

3.14.2 AEGCL requests the Hon'ble Commission to approve the other debit amounting to Rs. 0.09 Crore as shown in above table.

### 3.15 Bulk Supply Tariff (BST) – Terminal Benefits for FY 2020-21

3.15.1 AEGCL submits that the BST has been calculated as per the energy sent out to APDCL certified by SLDC on 20.08.2021 (Attached as **Annexure III**). The same is claimed for Pension Fund (special charges for Terminal Benefits.)

**Table 23: Bulk Supply Tariff (BST) – Terminal Benefits for FY 2020-21**

| (Rs.Crs.) |                                       |                                 |                  |
|-----------|---------------------------------------|---------------------------------|------------------|
| S.N       | Particulars                           | Approved in T.O. dtd 07.03.2020 | AEGCL Submission |
| 1         | Special Charges on Bulk Supply Tariff | 145.72                          | 137.82           |
|           | <b>Total</b>                          | <b>145.72</b>                   | <b>137.82</b>    |

3.15.2 AEGCL requests the Hon'ble Commission to approve the special charges on BST accounting to Rs. 137.82 Crores as shown in above table.

3.15.3 The Hon'ble Commission has approved Rs. 145.72 crore as BST for FY 2020-21 vide Tariff Order dated 07.03.2020. However, the actual amount of BST as per the Audited Annual Accounts FY 2020-21 is Rs. 137.82 crore which is computed on the basis of actual energy sent out to APDCL as certified by SLDC on 29.04.2021. The surplus of BST amounting Rs. 8.82 crore was refunded to APDCL by raising a credit bill during FY 2020-21 and this amount has been adjusted with the approved wheeling charges in the preparation of financial statements of AEGCL for the FY 2020-21. as such there is no revenue (surplus) /gap on account of BST during True up for FY 2020-21. In order to nullify the revenue surplus claimed on account of BST, AEGCL has added the credit bill amount of Rs. 8.82 crore for computation of revenue surplus.

### 3.16 Non-Tariff Income for FY 2020-21

3.16.1 The amount of Non-Tariff Income mostly comprising of income from investments and misc. receipts. The actual amount received during FY 2020-21 is considered under the truing up for FY 2020-21.



**Table 24: Non-Tariff Income for FY 2020-21**

(Rs.Crs.)

| S.N. | Particulars   | Approved in T.O. dtd 15.02.2021 | AEGCL Submission |
|------|---|---------------------------------|------------------|
|      | <b>Income from Investment, Fixed &amp; Call Deposits</b>  |                                 |                  |
| A    | Income from Investments   |                                 | 1.06             |
|      | Interest on fixed deposits  |                                 | 39.01            |
|      | Income on other investments (Dividend)  |                                 | 2.47             |
|      | Interest from Banks   |                                 | 0.83             |
|      | Interest on GPF   |                                 | -2.69            |
|      | <b>Sub Total</b>  |                                 | <b>40.68</b>     |
|      |   | <b>Other Non-Tariff Income</b>  |                  |
| B    | Rental from contractors/others  |                                 | 0.07             |
|      | Inspection Bungalow/Guest house charges   |                                 | 0.00             |
|      | Electricity charges from employees  |                                 | 0.03             |
|      | Sale of tender forms  |                                 | 1.14             |
|      | Penalties recovered from suppliers/contractors  |                                 | 10.55            |
|      | Income from Supervision/Service charges on deposit works  | 45.26                           | 0.19             |
|      | Income from Testing Bill raised by MRT & T&C Divisions  |                                 | 2.82             |
|      | Received against invocation of Bank Guarantee of M/s Easun Reyrolle Limited                     |                                 | 0.09             |
|      | TDS deducted and deposited in the name of AEGCL for FY 2020-21 other than Sec.194A as per 26 AS |                                 | -0.00            |
|      | Adjustment of TDS amount wrongly booked as miscellaneous income                                 |                                 | 0.00             |
|      | Receipt from Emu Lines against registration of extension of contract for transport              |                                 | 0.09             |
|      | Hire Charges from Contractors/Suppliers/Others  |                                 | 0.68             |
|      | Rentals from staff quarters   |                                 | 0.13             |
|      | <b>Sub-Total</b>  |                                 | <b>15.80</b>     |
|      | <b>Total</b>  |                                 | <b>45.26</b>     |

3.16.1 AEGCL requests the Hon'ble Commission to approve the Non-Tariff income amounting to Rs. 56.48 Crore as shown in above table.



3.16.2 In accordance with Regulation 68 of the MYT Regulations, 2018, AEGCL has considered 1/3<sup>rd</sup> of Dividend from North East Transmission Company Limited (NETCL) for FY 2020-21.

*“Where the Transmission Licensee has engaged in any Other Business, an amount equal to one-third of the revenues from such Other Business after deduction of all direct and indirect costs attributed to such Other Business shall be deducted from the aggregate revenue requirement in calculating the annual transmission charges of the Transmission Licensee”*

### **3.17 Deduction of Interest on GPF from Non-Tariff Income**

3.17.1 AEGCL has been utilizing GPF subscription from its employee as internal resources and the fund has been parked at different banks from which AEGCL has been earning interest. It has been shown as the other income in the profit and loss account of AEGCL which has been adjusted with the ARR at the time of filing Tariff Petition. As such AEGCL is facing losses due to normative calculation of interest and finance charge.

3.17.2 Also, it is pertinent to mention that the Hon’ble Commission vide tariff order dated 07.03.2020 has approved deduction of interest on GPF from Non-Tariff Income.

3.17.3 Therefore, AEGCL prays to the Hon’ble Commission to allow the interest on GPF amounting to Rs. 2.69 Crores for FY 2020-21 by deducting the same from Non-Tariff Income.

### **3.18 Open Access Consumer’s wheeling charges**

3.18.1 The Hon’ble Commission vide tariff order dated 07.03.2020 has approved the wheeling charges from Open Access Consumers separately considered as additional revenue of AEGCL for the computation of Revenue Gap/(Surplus) in True-up of AEGCL for FY 2020-21.

3.18.2 Therefore, in view of the above, AEGCL has considered the wheeling charges from Open Access Consumers amounting to Rs. 12.02 Crores as additional revenue of AEGCL for computation of Revenue Gap/(Surplus) in True-up for FY 2020-21 and request the Hon’ble Commission to approve the same.

### **3.19 Transmission Incentive for FY 2020-21**

3.19.1 AEGCL submits that the regulations 65 of MYT Regulations 2018 provide the incentive for transmission utility. Based on the said regulation, AEGCL has billed an amount of Rs. 0.07 Crore to APDCL during the FY 2020-21 as incentive for



higher Transmission Availability. This had been calculated based on the actual monthly transmission availability data. The month in which the transmission availability was higher than 98.50% (Normal availability), transmission incentive bill was raised and the month in which transmission availability was less than 98.00%, disincentive bill was raised to APDCL. Month wise computation of Transmission Incentive for the FY 2020-21 is shown in the following table.

**Table 25: Transmission Incentive for FY 2020-21**

(Rs Crores)

| Sl.No. | Month        | Actual transmission availability (in %) | Incentive/(Disincentive) (in Rs. Crore) |
|--------|--------------|---|---|
| 1      | April'20     | 98.37%                                  | 0.00                                    |
| 2      | May'20       | 98.33%                                  | 0.00                                    |
| 3      | June'20      | 98.47%                                  | 0.00                                    |
| 4      | July,20      | 99.15%                                  | 0.22                                    |
| 5      | August'20    | 98.12%                                  | 0.00                                    |
| 6      | September'20 | 97.55%                                  | -0.15                                   |
| 7      | October'20   | 97.53%                                  | -0.16                                   |
| 8      | November'20  | 98.33%                                  | 0.00                                    |
| 9      | December,20  | 98.09%                                  | 0.00                                    |
| 10     | January'21   | 98.53%                                  | 0.01                                    |
| 11     | February' 21 | 98.62%                                  | 0.04                                    |
| 12     | March'21     | 98.82%                                  | 0.11                                    |
|        | <b>Total</b> | <b>98.33%</b>                           | <b>0.07</b>                             |

3.19.2 AEGCL requests the Hon'ble Commission to approve the transmission incentive amounting to Rs. 0.07 crores for FY 2020-21 as shown in above table.

### 3.20 Truing Up for FY 2020-21 after Sharing of Gains & Losses for FY 2020-21

3.20.1 AEGCL submits that based on the above sections, total ARR for FY 2020-21 is mentioned below:

**Table 26: Truing Up for FY 2020-21**

(Rs. Crs.)

| S.N. | Particulars   | Approved in T.O. dtd 07.03.2020 and Review T.O. 27.07.2020 | AEGCL Submission |
|------|---------------|--|------------------|
| 1    | O&M Expenses  | 203.28   | 205.69           |
| a    | Employee Cost | 172.07   | 173.95           |
| b    | R&M Expenses  | 20.94  | 21.53            |



| (Rs. Crs.) |   |   |                     |
|------------|---|---|---------------------|
| S.N.       | Particulars   | Approved in T.O.<br>dtd 07.03.2020<br>and Review T.O.<br>27.07.2020 | AEGCL<br>Submission |
| c          | A&G Expenses  | 9.97  | 9.97                |
| d          | Training Expenses   | 0.30  | 0.24                |
| 2          | Impact of Revision of Pay   | -   | -                   |
| 3          | Depreciation  | 29.79   | 51.80               |
| 4          | Interest & Finance Charges  | 16.40   | 12.98               |
| 5          | Interest on Working Capital   | 12.38   | 11.17               |
| 6          | BST for Pension Trust Fund  | 145.72  | 137.82              |
| 7          | Return on Equity  | 15.49   | 15.49               |
| 8          | Income Tax  | -   | -                   |
| 9          | Other debits  | -   | 0.09                |
| 10         | Less: Non-Tariff Income/ Other Income   | 45.26   | 56.48               |
| 11         | <b>Aggregate Revenue Requirement</b>  | <b>377.80</b>   | <b>378.56</b>       |
| 12         | Incentive on Transmission Availability  | -   | 0.07                |
| 13         | Add: Sharing of (Gains)/Loss  | -   | (13.98)             |
| 14         | ARR after Sharing (Gains)/Losses and Incentive  | 377.80  | 364.64              |
| 15         | Revenue with Approved Tariff for FY 2020-21   | 377.80  | 377.80              |
| 16         | Less: Revenue from STOA/MTOA Charges  |   | 12.02               |
| 17         | Add: Credit bill already served to APDCL as refund of surplus amount of BST arises on account of difference between approved BST and actual BST |   | 8.82                |
| 18         | <b>Revenue Gap / (Surplus) for FY 20-21</b>   |   | <b>(16.36)</b>      |

3.20.2 The Hon'ble Commission is requested to approve the above ARR and allow AEGCL to pass on the revised revenue Surplus for FY 2020-21.

**4 ANNUAL PERFORMANCE REVIEW OF FY 2021-22****4.1 Preamble**

4.1.1 This section outlines the Annual Performance Review of FY 2021-22 whereby it highlights the performance of AEGCL for FY 2021-22 based on half yearly results.

4.1.2 As per the provisions of MYT Regulations, 2018, AEGCL hereby submits the Annual Performance Review for FY 2021-22 comparing actual performance during April to September (H1) and estimates for October to March (H2) of FY 2021-22 with approved figures for FY 2021-22 by Hon'ble Commission vide Tariff Order dated 15.02.2021. In addition, AEGCL wants to highlight that the GFA of SLDC has been segregated from AEGCL's GFA and is being filed separately under SLDC's Tariff Petition for FY 2021-22.

**4.2 Transmission Loss for FY 2021-22**

4.2.1 As stated in regulation 71 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2018, "The energy losses in the transmission system of the Transmission Licensee, as determined by the State Load Dispatch Centre and approved by the Commission, shall be borne by the Transmission System Users pro-rata to their usage of the intra-State transmission system.

*"Provided that the Commission may stipulate a trajectory for reduction of transmission losses as a part of Multi Year Tariff framework applicable to the Transmission Licensee."*

4.2.2 In Tariff Order dated 15.02.2021, the Hon'ble Commission has approved transmission loss as 3.29% for FY 2021-22. AEGCL has achieved a significant reduction in Transmission losses, during recent years. These efforts shall continue and will be enhanced. However, loss reduction is a slow process and becomes increasingly difficult as losses approach the technical threshold. The estimated transmission loss for FY 2021-22 based on actual half yearly results is shown below.

**Table 27: Transmission Loss for FY 2021-22**

| S.N. | Particulars                          | Approved in T.O. dtd 15.02.2021 | AEGCL Estimation |
|------|--------------------------------------|---------------------------------|------------------|
| 1    | Energy Injected (MU)                 |                                 | 10662.15         |
| 2    | Energy Sent Out to APDCL (MU)        |                                 | 9899.92          |
| 3    | Energy Sent Out to OA Consumers (MU) |                                 | 410.37           |
| 4    | Total Energy Sent Out                |                                 | 10310.29         |
| 4    | Transmission Loss (MU)               |                                 | 351.86           |
| 5    | Transmission Loss (%)                | 3.29%                           | 3.30%            |



4.2.3 Further, the energy balance of 6 months actual and 6 months estimated of AEGCL, certified by SLDC on 23.11.2021 is attached as **Annexure-V**. As per table above, AEGCL requests the Hon'ble Commission to approve the Transmission loss of 3.30% for FY 2021-22.

#### 4.3 Estimation of Expenses for the FY 2021-22

4.3.1 The components for the calculation of total expenses for FY 2021-22 are as follow:

- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)

Less:

- Non-Tariff Income
- Income from other business

#### 4.4 Operation and Maintenance Expenses for FY 2021-22

4.4.1 The Regulation 66.9 and 66.10 of the AERC (MYT) Regulations, 2018 specifies the normative Operation and Maintenance (O&M) expenses allowed for existing Transmission Licensee for the said control period. The relevant provision is as follows:

*“Regulation 66.9 (Operation and Maintenance Expenses): The O&M expenses for the nth year and also for the year immediately preceding the Control Period shall be approved based on the formula given below: -*

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

Where -

*O&M<sub>n</sub> – Operation and Maintenance expense for the nth year;*

*EMP<sub>n</sub> – Employee Costs for the nth year;*

*R&M<sub>n</sub> – Repair and Maintenance Costs for the nth year;*

*A&G<sub>n</sub> – Administrative and General Costs for the nth year;*

*Regulation 66.10 (Operation and Maintenance Expenses): The above components shall be computed in the manner specified below:*

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

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

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

Where -



*EMPn-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 Licensee 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 licensee's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-a-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 (WPI) for immediately preceding three years;*

*GFA<sub>n-1</sub> --- Gross Fixed Asset of the transmission licensee for the n-1th year;*

*G<sub>n</sub> is a growth factor for the nth year. Value of G<sub>n</sub> shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on licensee's filings, benchmarking, and any other factor that the Commission feels appropriate"*

- 4.4.2 During FY 2021-22, based on methodology specified by the MYT Regulations, 2018, the Normative O&M expenses of AEGCL works out to be Rs. 221.15 crores which is inclusive of Employee cost, Repair & Maintenance charges, Administration & General Expenses and Training Expenses. Following table provides the summary of Normative O&M Expenses for FY 2021-22 excluding the O&M expenses of SLDC.

**Table 28: Operation and Maintenance Expenses for FY 2021-22**

**(Rs.Crs.)**

| S.N. | Particulars       | Approved in T.O.<br>dtd 15.02.2021 | AEGCL<br>Submission |
|------|-------------------|------------------------------------|---------------------|
| 1    | O&M Expenses      | 219.60                             | 221.15              |
| a    | Employee Cost     | 185.10                             | 186.23              |
| b    | R&M Expenses      | 23.84                              | 24.32               |
| c    | A&G Expenses      | 10.26                              | 10.21               |
| d    | Training Expenses | 0.40                               | 0.40                |

#### 4.4.3 WPI Inflation computation for FY 2021-22

- 4.4.3.1 The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for FY 2021-22. Hence the WPI Index from FY 2018-19 to FY 2020-21 is considered for computation purpose.



**Table 29: WPI Inflation Computation for FY 2021-22**

| Fiscal                                      | WPI Index | YOY Change % |
|---|-----------|--------------|
| FY 2020-21                                  | 123.37    | 1.29%        |
| FY 2019-20                                  | 121.80    | 1.67%        |
| FY 2018-19                                  | 119.80    | 4.26%        |
| <b>Average WPI Inflation (Last 3 Years)</b> |           | <b>2.41%</b> |

4.4.3.2 WPI inflation has been computed as average increase of WPI index for period from FY 2018-19 to FY 2020-21 which works out to 2.41%.

#### 4.4.4 CPI Inflation computation for FY 2021-22

4.4.4.1 The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for FY 2021-22. Hence the CPI Index from FY 2018-19 to FY 2020-21 is considered for computation purpose.

**Table 30: CPI Inflation Computation for FY 2021-22**

| Fiscal                                      | CPI Index | YOY Change % |
|---|-----------|--------------|
| FY 2020-21                                  | 338.69    | 5.02%        |
| FY 2019-20                                  | 322.50    | 7.53%        |
| FY 2018-19                                  | 299.92    | 5.45%        |
| <b>Average CPI Inflation (Last 3 Years)</b> |           | <b>6.00%</b> |

4.4.4.2 CPI inflation has been computed as average increase of CPI index for period from FY 2018-19 to FY 2020-21 which works out to 6.00%.

#### 4.4.5 Normative Calculation of R&M expense for FY 2021-22

4.4.5.1 Regulation 66.10 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

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

**Table 31: Normative R&M expenses for FY 2021 - 22**

| Normative R&M Expense for FY 2021-22 |                                      | (Rs. Crs.)      |
|--------------------------------------|--------------------------------------|-----------------|
| 1                                    | Opening GFA for previous year        | 2,388.54        |
| 2                                    | Closing GFA for previous year        | 2,558.00        |
| 3                                    | <b>Average GFA for previous year</b> | <b>2,473.27</b> |
| 4                                    | K Factor                             | 0.96%           |
| 5                                    | WPI Inflation                        | 2.41%           |
| 6                                    | <b>Normative R&amp;M Expense</b>     | <b>24.32</b>    |



4.4.5.2 The closing GFA for FY 2020-21 of AEGCL has been considered as opening GFA for FY 2021-22. The “K” factor of AEGCL has been considered as 0.96 % as approved by the Hon’ble Commission in the Tariff Order dated 15.02.2021.

4.4.5.3 AEGCL has excluded the assets of SLDC from the opening and closing GFA of the previous year while computing normative R&M for FY 2021-22. The SCADA AMC cost is accounted in the SLDC Petition, and which is not included in AEGCL's GFA for FY 2021-22.

4.4.5.4 AEGCL requests the Hon’ble Commission to approve the normative R&M expenses amounting to Rs. 24.32 Crores for FY 2021-22 as shown in the above table.

#### 4.4.6 Normative Calculation of Employee Expense for FY 2021-22

4.4.6.1 Regulation 66.10 provides the manner in which components of O&M expenses shall be computed. The methodology for employee expense is as follows:

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

**Table 32: Normative Employee Expense for FY 2021-22**

| Normative Employee Expense for FY 2021-22 |                                 | (Rs. Crs.)    |
|---|---------------------------------|---------------|
| 1   | Base Employee Cost (n-1)        | 173.95        |
| 2   | CPI Inflation                   | 6.00%         |
| 3   | Gn (Growth Factor for nth Year) | 1.00%         |
| 4   | <b>Normative Employee Cost</b>  | <b>186.23</b> |

4.4.6.2 The normative employee cost for FY 2020-21 of AEGCL has been considered as base employee cost for FY 2021-22 after deducting the approved base employee cost of SLDC for previous year.

4.4.6.3 The Gn (Growth Factor) of AEGCL has been considered as 1.00% as approved by the Hon’ble Commission in the Tariff Order dated 15.02.2021.

4.4.6.4 AEGCL requests the Hon’ble Commission to approve the normative Employee expenses amounting to Rs. 186.23 Crores for FY 2021-22 as shown in the above table.

#### 4.4.7 Normative Calculation of Administrative & General Expenses for FY 2021-22

4.4.7.1 Regulation 66.10 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

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

**Table 33: Normative A&G expenses for FY 2021 -22**

| Normative A&G Expense for FY 2021-22 |   | (Rs. Crs.)   |
|--------------------------------------|---|--------------|
| 1                                    | A&G Expense for Previous year                 | 9.97         |
| 2                                    | WPI Inflation                                 | 2.41%        |
| 3                                    | <b>Normative A&amp;G Expense for the year</b> | <b>10.21</b> |

4.4.7.2 The normative A&G expense for FY 2020-21 of AEGCL has been considered as base A&G expense for FY 2021-22.

4.4.7.3 AEGCL requests the Hon'ble Commission to approve the normative A&G expenses amounting to Rs. 10.21 crores for FY 2021-22 as shown in the above table.

4.4.7.4 In view of the above, AEGCL requests the Hon'ble Commission to approve the normative O&M expenses amounting to Rs. 221.15 crores as shown in above tables for FY 2021-22.

4.4.7.5 Following Sections provide the details of O&M expenses as provided in the provisional half yearly statements and estimated for FY 2021-22.

#### 4.4.8 Repair and Maintenance Expenses for FY 2021-22

4.4.8.1 R&M Expenses are generally incurred on maintaining the transmission assets in order to ensure uninterrupted operations. AEGCL would like to submit that the current infrastructure of transmission system is old, and the majority of the assets has already lapsed their life. To maintain the assets in a more efficient way, AEGCL has been carrying out the repair and maintenance activities.

4.4.8.2 While arriving R&M expenses for the FY 2021-22, actual R&M expenses incurred during first 6 months plus estimate for the next 6 months has been considered. It is pertinent to note that the R&M works of assets during the H1 is minimal on account of monsoon. Assam receives abundant rainfall in the monsoon. The rain season starts off with the month of June and lasts till October. Hence the R&M works are carried out post monsoon and hence H2 expenses are usually twice as the H1 expenses.

**Table 34: Repair and Maintenance Expenses of FY 2021-22**

| (Rs. Crores) |                   |               |               |                  |
|--------------|-------------------|---------------|---------------|------------------|
| S.N          | Particulars       | FY 2021-22 H1 | FY 2021-22 H2 | AEGCL Estimation |
| 1            | Plant & Machinery | 3.63          | 6.42          | 10.05            |
| 2            | Buildings         | 0.61          | 1.07          | 1.68             |
| 3            | Civil works       | 0.16          | 0.28          | 0.44             |



| S.N | Particulars                | FY 2021-22<br>H1 | FY 2021-22<br>H2 | AEGCL<br>Estimation |
|-----|----------------------------|------------------|------------------|---------------------|
| 4   | Hydraulic Works            | 0.00             | 0.00             | 0.00                |
| 5   | Lines, Cable Networks etc. | 0.89             | 1.57             | 2.46                |
| 6   | Vehicles                   | 0.15             | 0.27             | 0.42                |
| 7   | Furniture & Fixtures       | 0.03             | 0.06             | 0.09                |
| 8   | Office Equipment           | 0.14             | 0.25             | 0.40                |
| 9   | <b>Total</b>               | <b>5.60</b>      | <b>9.92</b>      | <b>15.52</b>        |

4.4.8.3 AEGCL requests the Hon'ble Commission to approve the proposed expenses under R&M for the FY 2021-22.

#### 4.4.9 Employee Expenses for FY 2021-22

4.4.9.1 Employee expenses include salaries, bonus, other benefits like medical expense reimbursement, LTA, etc. and terminal benefits in the form of pension, gratuity, leave encashment, staff welfare etc.

4.4.9.2 AEGCL submits that the employee costs for the FY 2021-22 have been estimated based on 6 months actual data and estimation for the next 6 months. Actual salary paid for the month of Oct 2021 has been considered as the salaries for the month of November 2021 to March, 2022.

**Table 35: Employee Expenses of FY 2021-22**

| (Rs. Crores) |  |                  |                  |                     |
|--------------|--|------------------|------------------|---------------------|
| S.N          | Particulars  | FY 2021-22<br>H1 | FY 2021-22<br>H2 | AEGCL<br>Estimation |
| 1            | Salaries   | 47.10            | 47.10            | 94.19               |
| 2            | Dearness Allowance (DA)                              | 9.47             | 14.60            | 24.07               |
| 3            | Other Allowances & Relief                            | 7.11             | 7.11             | 14.22               |
| 4            | Honorarium/Overtime                                  | 0.38             | 0.39             | 0.77                |
| 5            | Bonus/ Exgratia to Employees                         | 0.00             | 0.30             | 0.30                |
| 6            | Medical Expenses<br>Reimbursement                    | 0.14             | 0.06             | 0.20                |
| 7            | Leave Travel Assistance                              | 0.00             | 0.02             | 0.02                |
| 8            | Earned Leave Encashment                              | 1.32             | 1.70             | 3.02                |
| 9            | Payment Under Workman's<br>Compensation and Gratuity | 1.60             | 2.40             | 4.00                |
| 10           | Staff Welfare Expenses                               | 0.02             | 0.15             | 0.17                |
| 11           | Contribution To Terminal<br>Benefits                 | 10.27            | 10.32            | 20.59               |
| 12           | <b>Total Employee Costs</b>                          | <b>77.40</b>     | <b>84.15</b>     | <b>161.55</b>       |

4.4.9.3 AEGCL requests the Hon'ble Commission to approve the proposed expenses of Rs. 161.55 crores. under employee cost for the FY 2021-22.

**4.4.10 Administrative and General Expenses for FY 2021-22**

4.4.10.1 Administrative expenses include rents, telephone and other communication expenses, professional charges, conveyance and traveling allowances, etc. While arriving A&G expenses for the FY 2021-22, actual A&G expenses incurred during first 6 months plus estimate for the next 6 months has been considered. Expenses for H2 are usually in line to the expenses of H1. Estimated A&G Expense for the FY 2021-22 is as shown below.

**Table 36: Administrative and General Expenses for FY 2021-22****(Rs. Crores)**

| S.N | Particulars   | FY 21-22<br>H1 | FY 21-22<br>H2 | AEGCL<br>Estimation |
|-----|---|----------------|----------------|---------------------|
| 1   | Lease/ Rent/Rates and taxes                                       | 0.09           | 0.09           | 0.19                |
| 2   | Insurance   | 0.04           | 0.04           | 0.09                |
| 3   | Telephone, Postage, Telegram & Telex Charges                      | 0.07           | 0.07           | 0.15                |
| 4   | Consultancy Charges   | 0.26           | 0.56           | 0.83                |
| 5   | Other Professional Charges  | 0.22           | 0.22           | 0.44                |
| 6   | Conveyance and travelling   | 0.38           | 0.38           | 0.77                |
| 7   | License and Registration Fees                                     | 0.00           | 0.00           | 0.00                |
| 8   | Vehicle Expenses  | 1.69           | 1.69           | 3.38                |
| 9   | Fee And Subscriptions Books and Periodicals                       | 1.07           | 1.07           | 2.14                |
| 10  | Printing And Stationery   | 0.13           | 0.13           | 0.26                |
| 11  | Advertisement Expenses  | 0.08           | 0.08           | 0.15                |
| 12  | Contributions/Donations to Outside Institutes / Associations      | 0.02           | 0.02           | 0.04                |
| 13  | Electricity Charges to Offices                                    | 0.91           | 0.91           | 1.83                |
| 14  | Entertainment Charges   | 0.05           | 0.05           | 0.11                |
| 15  | Miscellaneous Expenses  | 0.04           | 0.04           | 0.08                |
| 16  | Legal Charges   | 0.04           | 0.04           | 0.09                |
| 17  | Auditor's Fee   | 0.04           | 0.04           | 0.09                |
| 18  | Vehicle Running Expenses Truck / Delivery Van                     | 0.04           | 0.04           | 0.09                |
| 19  | Fees including TA and DA for non-official member of the Board     | 0.08           | 0.08           | 0.16                |
| 20  | Fees for conducting recruitment & Other Departmental Examinations | 0.01           |                |                     |
| 21  | <b>Total A&amp;G Expenses</b>                                     | <b>5.29</b>    | <b>5.59</b>    | <b>10.88</b>        |

4.4.10.2 AEGCL requests the Hon'ble Commission to approve the proposed expenses under A&G for the FY 2021-22.



#### 4.4.11 Training and Capacity Building of AEGCL Employees for FY 2021-22

4.4.11.1 AEGCL submits that on account of global Covid-19 pandemic, the most of the scheduled training courses in the 1<sup>st</sup> half (April 21 to Sep 21) of FY 2021-22 has been conducted online, however, the online/offline training courses has been initiated by AEGCL for the 2<sup>nd</sup> half of FY 2021-22. AEGCL has already conducted few online/offline trainings in the 1<sup>st</sup> half as detailed below:

**Table 37: Training details for FY 2021-22 (H1)**

| SI No | Training Name                                   | Expenditure (in Rs.) |
|-------|---|----------------------|
| 1     | Training of Staff and Officers                  | 0.01                 |
| 2     | Participation fees paid for Training/conference | 0.00                 |
|       | <b>Total</b>                                    | <b>0.01</b>          |

4.4.11.2 Moreover, AEGCL is planning to conduct few online/offline trainings as mentioned below:

**Table 38: Training details for FY 2021-22 (H2)**

| S N | Name of Training/Webinar/Conference  | Institute      | Dates                  | Tentative Rate       | Participant | Amount (Rs.) |
|-----|--|----------------|------------------------|----------------------|-------------|--------------|
| 1   | Pre-fabricated Structures - Planning, Design and Construction  | ESCI Hyderabad | 10 - 12 Jan, 22        | Rs 20000/- + 18% GST | 2           | 47200        |
| 2   | Safety Management in Construction and Occupational Civil Structures  | ESCI Hyderabad | 14 - 16 Dec, 21        | Rs 3000/- + GST      | 16          | 55000        |
| 3   | Challenges and opportunities in Electric Vehicles (EVs), Charging Stations & Grid Infrastructures (Prospectus for Smart Electric Vehicle (EV) Charging and Grid Integration apparatus & Methods) | ESCI Hyderabad | 14 - 17 Dec, 21        | Rs 20000/- + 18% GST | 2           | 47200        |
| 4   | Disaster Management  | CBIP           | 2 days                 | Rs 3000/- + GST      | 15          | 55000        |
| 5   | Happiness at Work  | CBIP           | 2 days                 | Rs 3000/- + GST      | 15          | 55000        |
| 6   | Preventative Vigilance   | CBIP           | 2 days                 | Rs 3000/- + GST      | 16          | 55000        |
| 7   | Energy Audit & Management  | CBIP           | 2 days                 | Rs 3000/- + GST      | 15          | 55000        |
| 8   | Productivity Enhancement Program   | NPTI           | Jan-March              |                      | 300         | 1200000      |
| 9   | Design, Construction, Testing, Protection & Commissioning Of EHV Substations & Lines   | RECIPMT        | 21-24 Feb 2022/ 4 days | Rs 34,000/- + GST    | 5           | 200000       |



| S N | Name of Training/Webinar/Conference                         | Institute              | Dates              | Tentative Rate     | Participant | Amount (Rs.) |
|-----|---|------------------------|--------------------|--------------------|-------------|--------------|
| 10  | Electrical Safety Practices                                 | RECIPMT                | 3 days             | Rs 25,500/- +GST   | 4           | 100000       |
| 11  | AutoCAD   | TRISTA Engineering LPP | 6 days - 2 batches |                    | 60          | 2,06,500     |
| 13  | Conflict Resolution and Problem Solving                     | NPC                    | 14-18 Feb, 2022    | Rs. 50,000/- + GST | 5           | 295000       |
| 14  | Construction of Model Tower for Training                    |                        |                    |                    |             | 600000       |
| 15  | Miscellaneous   |                        |                    |                    |             | 300000       |
| 16  | Amount proposed to be spent in Dec 2021-March 2022          |                        |                    |                    |             | 3270900      |
| 17  | Amount already spend in trainings till 30 <sup>th</sup> Nov |                        |                    |                    |             | 1071104      |
| 18  | Total amount for FY 2021-22                                 |                        |                    |                    |             | 4342004      |

Training conducted during FY 2021-22 till 30<sup>th</sup> November 2021 are provided below:

**Table 39: Trainings conducted till 30.11.2021 for FY 2021-22**

| S N | Name of Training/Webinar/Conference  | Institute                          | Dates                  | Participants | Amount Spent (Rs.) |
|-----|--|------------------------------------|------------------------|--------------|--------------------|
| 1   | New Trends in LV Switchgear & modernization of plants                                      | CBIP                               | 27th-28th April 2021   | 15           | 35400              |
| 2   | (Webinar) Energy Storage is the Next Big Thing for the Power Sector                        | ESCI                               | 20-05-2021             | 10           | 9440               |
| 3   | (Webinar) Cyber Security   | CBIP                               | 25th - 26th May 2021   | 5            | 21240              |
| 4   | Microgrid  | CBIP                               | 23rd -24th June 2021   | 5            | 21240              |
| 5   | Cyber Security for Power System Safety and Smart Grids                                     | ESCI                               | 22-07-2021             | 10           | 9440               |
| 6   | Contract Management From Principles to Action  | International Business Conferences | 27th -28th July 2021   | 2            | 28320              |
| 7   | Human Resource Management (HR): Past: Present: Future Objective, Significance & Strategies | CBIP                               | 15th -16th Nov, 2021   | 12           | 43200              |
| 8   | Energy Monitoring System   | CBIP                               | 26th -27th August 2021 | 5            | 21240              |



|    |  |                       |                           |     |        |
|----|--|-----------------------|---------------------------|-----|--------|
| 9  | Instrument Transformers                      | CBIP                  | 24th - 26th August 2021   | 5   | 29500  |
| 10 | Training Centre, Kahilipara (2021-22)        | AEGCL Training Centre | 15th Sept - 7th Oct, 2021 | 277 | 257312 |
| 11 | Catering                                     |                       |                           |     | 360608 |
| 12 | Inauguration of training centre              |                       |                           |     | 25000  |
| 13 | Photography & videography                    |                       |                           |     | 75000  |
| 14 | Pending amount for photography & videography |                       |                           |     | 16834  |
| 15 | Pen drive                                    |                       |                           |     | 101500 |
| 16 | Printer                                      |                       |                           |     | 24090  |
| 17 | <b>Total</b>                                 |                       |                           |     |        |

4.4.11.3 AEGCL is expected to incur Rs. 0.40 Cr. in the FY 2021-22 against the approved amount of Rs. 0.40 Cr. AEGCL requests the Hon'ble Commission to approve the proposed expenses under training for the FY 2021-22.

#### 4.5 Capital Expenditure and Capitalization for FY 2021-22

4.5.1 AEGCL submits that the Capitalisation for FY 2021-22 has been estimated based on 6 months actual addition of assets and estimation of asset addition for the next 6 months.

4.5.2 The funding of Capital Expenditure is envisaged through various sources namely Grants, Equity and Debt. Although capital expenditure should be funded by normative debt and equity, no infusion of equity has been made other than equity capital allocated to the companies in the Opening Balance Sheets (OBS) of the Companies in the Reorganization. The detailed breakup of funding of capitalization during FY 2021-22 are mentioned below:

**Table 40: Capitalization for FY 2021-22 and its Funding**

(Rs. Crores)

| S.N | Particulars                 | Approved in T.O. dtd 15.02.2021 | FY 2021-22 H1 | FY 2021-22 H2 | AEGCL Estimation |
|-----|-----------------------------|---------------------------------|---------------|---------------|------------------|
| 1   | Grant                       | 605.27                          | 49.96         | 16.80         | 66.76            |
| 2   | Equity                      | -                               | -             |               | -                |
| 3   | Debt                        | 77.46                           | 29.82         | 54.12         | 83.94            |
| 4   | <b>Total Capitalisation</b> | <b>682.73</b>                   | <b>79.78</b>  | <b>70.92</b>  | <b>150.70</b>    |

Further, the estimated scheme wise capitalization for FY 2021-22 is shown below:



**Table 41: Scheme wise Capitalisation for FY 2021-22**

(Rs. Crore)

| S. N | Name of the Scheme | Total Capitalization | Grant        | Debt         |
|------|--------------------|----------------------|--------------|--------------|
| 1    | AIIB               | 8.32                 | 5.99         | 2.33         |
| 2    | ADB                | 3.93                 | 2.83         | 1.10         |
| 3    | Annual Plan/SOPD   | 73.01                | -            | 73.01        |
| 4    | PSDF               | 9.00                 | 9.00         | -            |
| 5    | Deposit Works      | 48.94                | 48.94        | -            |
| 6    | Assets             | 7.50                 | -            | 7.50         |
|      | <b>TOTAL</b>       | <b>150.70</b>        | <b>66.76</b> | <b>83.94</b> |

4.5.3 AEGCL requests the Hon'ble Commission to approve the proposed Capitalisation of Rs. 150.70 Cr. for the FY 2021-22.

#### 4.6 Gross Fixed Assets for FY 2021-22

4.6.1 The opening GFA and addition of GFA for FY 2021-22 as submitted by AEGCL is shown in the below table.

**Table 42: Gross Fixed Assets for FY 2021-22**

(Rs. Crores)

| S. N | Particulars                     | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year |
|------|---------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|
| 1    | Land owned under full ownership | 38.37                                | 8.32                      | -                                    | 46.69                          |
| 2    | Land under lease                | 0.30                                 | -                         | -                                    | 0.30                           |
| 3    | Building                        | 55.95                                | 4.00                      | -                                    | 59.95                          |
| 4    | Hydraulic                       | 2.64                                 | -                         | -                                    | 2.64                           |
| 5    | Other Civil Works               | 127.85                               | 3.93                      | -                                    | 131.78                         |
| 6    | Plant & Machinery               | 1,241.98                             | 54.96                     | -                                    | 1,296.94                       |
| 7    | Lines & Cable Network           | 1,074.82                             | 75.98                     | -                                    | 1,150.80                       |
| 8    | Vehicles                        | 4.95                                 | -                         | -                                    | 4.95                           |
| 9    | Furniture & Fixtures            | 7.00                                 | 2.50                      | -                                    | 9.50                           |
| 10   | Office Equipment                | 4.13                                 | 1.00                      | -                                    | 5.13                           |
|      | <b>Total</b>                    | <b>2,558.00</b>                      | <b>150.70</b>             | <b>-</b>                             | <b>2,708.69</b>                |

#### 4.7 Depreciation for FY 2021-22

4.7.1 Depreciation has been calculated considering the opening balance of assets in the beginning of the year and the capitalization as shown in the below table. AEGCL submits that the Depreciation is computed for assets excluding those funded through grant mechanism.

**Table 43: Depreciation for FY 2021-22**

(Rs.Crs.)

| S.N. | Particulars  | Depreciation Rate | Accumulated depreciation - beginning of the year | Additions during the year |
|------|--|-------------------|--|---------------------------|
| 1    | Land owned under full ownership                                      | 0.00%             | -  | 0                         |
| 2    | Land under lease   | 3.34%             | 0.05   |                           |
| 3    | Building   | 3.34%             | 23.56  | 1.94                      |
| 4    | Hydraulic  | 5.28%             | 2.51   | -                         |
| 5    | Other Civil Works  | 3.34%             | 18.84  | 4.02                      |
| 6    | Plant & Machinery  | 5.28%             | 551.49   | 59.60                     |
| 7    | Lines & Cable Network  | 5.28%             | 765.12   | 54.24                     |
| 8    | Vehicles   | 9.50%             | 4.45   | -                         |
| 9    | Furniture & Fixtures   | 6.33%             | 3.94   | 0.45                      |
| 10   | Office Equipment   | 6.33%             | 3.17   | 0.54                      |
|      | <b>Total</b>   |                   | <b>1,373.14</b>                                  | <b>120.84</b>             |
| (a)  | Total Depreciation   |                   |  | 1,493.98                  |
| (b)  | Gross Fixed Assets excluding Land                                    |                   |  | 2,661.71                  |
| (c)  | Grant towards GFA  |                   |  | 1,521.95                  |
| (d)  | Gross Depreciation during the year                                   |                   |  | 120.84                    |
| (d)  | Less: Dep towards assets through Grant/Consumer contribution         |                   |  | 69.09                     |
| (e)  | <b>Depreciation for the year (excl. assets funded through Grant)</b> |                   |  | <b>51.74</b>              |

4.7.2 AEGCL requests the Hon'ble Commission to approve the proposed depreciation amounting to Rs. 51.74 Cr. for the FY 2021-22 excluding the depreciation towards assets through grant. The detailed calculation of depreciation for FY 2021-22 is placed at **Annexure-VI (a, b, c & d)**.

#### 4.8 Interest and Finance Charges for FY 2021-22

4.8.1 The Interest & Finance charges for FY 2021-22 has been calculated based on the net normative closing loan for FY 2020-21 as net normative opening loan for FY 2021-22. The addition of loan based on the capitalization and computed depreciation excluding grant has been considered for calculation of interest and finance charge for FY 2021-22 is shown below:

**Table 44: Normative Interest and Finance Charges for FY 2021-22**

(Rs. Crores)

| S.N | Particulars                | Approved in T.O. dtd 15.02.2021 | FY 21-22 H1 | FY 21-22 H2 | AEGCL Submission |
|-----|----------------------------|---------------------------------|-------------|-------------|------------------|
| 1   | Net Normative Opening Loan | 217.95                          | 117.45      | 121.40      | 117.45           |



(Rs. Crores)

| S.N      | Particulars                                | Approved in T.O. dtd 15.02.2021 | FY 21-22 H1 | FY 21-22 H2 | AEGCL Submission |
|----------|--|---------------------------------|-------------|-------------|------------------|
| 2        | Addition of normative loan during the year | 77.46                           | 29.82       | 54.12       | 83.94            |
| 3        | Normative Repayment during the year        | 35.97                           | 25.87       | 25.87       | 51.74            |
| 4        | Net Normative Closing Loan                 | 259.44                          | 121.40      | 149.65      | 149.65           |
| 5        | Interest Rate                              | 10.08%                          | 9.97%       | 9.97%       | 9.97%            |
| 6        | Interest Expenses on Loan                  | 24.06                           | 5.95        | 6.75        | 12.71            |
| 7        | Finance Charges                            | 0.00                            | -           | 0.01        | 0.01             |
| <b>8</b> | <b>Total Interest and Finance Charges</b>  | <b>24.06</b>                    | <b>5.95</b> | <b>6.76</b> | <b>12.72</b>     |

4.8.2 AEGCL requests the Hon'ble Commission to approve the proposed Interest & Finance charges amounting to Rs. 12.72 Cr. for the FY 2021-22.

4.8.3 The Interest Rate has been arrived as per the methodology prescribed in Regulations 34.5 of AERC (MYT Regulations) 2018. The actual loan portfolio and the Interest due are tabulated in the below tables. The resultant Interest Rate for FY 2021-22 is 9.97%

*"Regulations 35.5: The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year applicable to the Generating company or the Transmission Licensee or the Distribution Licensee or SLDC"*

**Table 45: Interest and Finance Charges for FY 2021-22**

(Rs.Crs)

| S.N.     | Loan Details   | AEGCL Estimation |                  |                 |                 |                     |              |                 |
|----------|--|------------------|------------------|-----------------|-----------------|---------------------|--------------|-----------------|
|          |  | Loan Tenure      | Rate of Interest | Opening Balance | Amount Received | Principal Repayment | Interest Due | Closing Balance |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds and Advances</b> |                  |                  |                 |                 |                     |              |                 |
| 1        | State Government Loans   |                  | 10%              | 1085.46         | 54.12           | -                   | 55.29        | 1139.58         |
| 2        | ADB Loan   |                  | 10.50%           | 191.35          | 0.00            | -                   | 10.05        | 191.35          |
| 3        | Central Government Loans   |                  | -                | -               | -               | -                   | -            | -               |



(Rs.Crs)

| S.N.  | Loan Details   | AEGCL Estimation |                  |                 |                 |                     |              |                 |
|---|--|------------------|------------------|-----------------|-----------------|---------------------|--------------|-----------------|
|   |  | Loan Tenure      | Rate of Interest | Opening Balance | Amount Received | Principal Repayment | Interest Due | Closing Balance |
| 4   | General Provident Fund                                       |                  | 8.0%             | 68.86           | -               | 8.42                | 2.39         | 60.43           |
|   | <b>Sub-total</b>   |                  |                  | <b>1345.67</b>  | <b>54.12</b>    | <b>8.42</b>         | <b>67.73</b> | <b>1391.37</b>  |
| <b>Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.</b> |  |                  |                  |                 |                 |                     |              |                 |
| A   | Secured Loans  |                  |                  |                 |                 |                     | 0.00         | 0               |
| B   | Unsecured Loans  |                  |                  |                 |                 |                     | 0.00         | 0               |
| C   | Other Interest & Finance Charges                             |                  |                  |                 |                 |                     | 0.00         | 0               |
|   | <i>Cost of raising Finance/Bank Charges</i>                  |                  |                  |                 |                 |                     | 0.01         | 0               |
|   | <i>Penal Interest Charges</i>                                |                  |                  |                 |                 |                     | 17.07        | 0               |
|   | <b>Sub-total</b>   |                  |                  | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>         | <b>17.08</b> | <b>0.00</b>     |
| <b>D</b>  | <b>Grand Total of Interest &amp; Finance Charges (A+B+C)</b> |                  |                  | <b>1345.67</b>  | <b>57.17</b>    | <b>8.42</b>         | <b>84.81</b> | <b>1391.37</b>  |
| E   | Less: Interest & Finance Charges Capitalised                 |                  |                  |                 |                 |                     | 13.96        | 0               |
|   | <b>Net Total of Interest Finance Charges (D-E)</b>           |                  |                  | <b>1345.67</b>  | <b>57.17</b>    | <b>8.42</b>         | <b>70.86</b> | <b>1391.37</b>  |

#### 4.9 Interest on Working Capital for FY 2021-22

4.9.1 The interest on working capital has been calculated based on the normative formula by the Hon'ble Commission in its Terms and Conditions of Tariff Regulations.

4.9.2 Rate of interest on working capital has been considered equal to the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months for the determination of tariff as per AERC (MYT Regulations), 2018. Interest on working capital for FY 2021-22 has been computed as shown below.

**Table 46: Interest on Working Capital for FY 2021-22**

| S.N. | Particulars                        | Units           | Approved in T.O. dtd 15.02.2021 | FY 21-22 H1  | FY 21-22 H2  | AEGCL Estimation |
|------|------------------------------------|-----------------|---------------------------------|--------------|--------------|------------------|
| 1    | O&M expenses for 1 month           | Rs. Crs.        | 18.30                           | 9.20         | 9.23         | 18.43            |
| 2    | Maintenance spares @ 15% of O&M    | Rs. Crs.        | 32.94                           | 16.56        | 16.62        | 33.17            |
| 3    | Receivables for two months         | Rs. Crs.        | 59.40                           | 33.14        | 34.33        | 67.48            |
| 4    | <b>Total Working Capital</b>       | <b>Rs. Crs.</b> | <b>110.63</b>                   | <b>58.90</b> | <b>60.18</b> | <b>119.08</b>    |
| 5    | Rate of Interest                   | %               | 10.00%                          | 9.65%        | 9.65%        | 9.65%            |
| 6    | <b>Interest on Working Capital</b> | <b>Rs. Crs.</b> | <b>11.06</b>                    | <b>5.68</b>  | <b>5.81</b>  | <b>11.49</b>     |

#### 4.10 Computation of Interest

4.10.1 The interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months arrived at 9.65%.

**Table 47: MCLR rate for FY 2021 -22 (last 6 months)**

| Effective Date | Interest Rate (%) (1Yr) |
|----------------|-------------------------|
| 10.09.2021     | 6.65%                   |
| 10.08.2021     | 6.65%                   |
| 10.07.2021     | 6.65%                   |
| 10.06.2021     | 6.65%                   |
| 10.05.2021     | 6.65%                   |
| 10.04.2021     | 6.65%                   |
| <b>Average</b> | <b>6.65%</b>            |

4.10.2 AEGCL requests the Hon'ble Commission to approve the proposed interest on working capital amounting to Rs. 11.49 Crore for the FY 2021-22.

#### 4.11 Return on Equity for FY 2021-22

4.11.1 Return on Equity has been computed at the rate of 15.50% as specified in Regulation 33.2 of the MYT Regulations, 2018. Return on Equity has been computed @ 15.50% on closing balance of equity based upon the opening balance of equity and normative additions during the FY 2021-22 as shown in table below.



**Table 48: Return on Equity for FY 2021-22**

| S.N. | Particulars                     | Units           | Approved in T.O. dtd 15.02.21 | FY 21-22 H1  | FY 21-22 H2  | AEGCL Estimation |
|------|---------------------------------|-----------------|-------------------------------|--------------|--------------|------------------|
| 1    | Equity (Opening Balance)        | Rs. Crs.        | 99.93                         | 49.97        | 49.97        | 99.93            |
| 2    | Net additions during the year   | Rs. Crs.        | -                             | -            | -            | -                |
| 3    | Less: Reduction during the year | Rs. Crs.        | -                             | -            | -            | -                |
| 4    | <b>Equity (Closing Balance)</b> | <b>Rs. Crs.</b> | <b>99.93</b>                  | <b>49.97</b> | <b>49.97</b> | <b>99.93</b>     |
| 5    | <b>Average Equity</b>           | <b>Rs. Crs.</b> | <b>99.93</b>                  | <b>49.97</b> | <b>49.97</b> | <b>99.93</b>     |
| 6    | Rate of Return on Equity        | %               | 15.50%                        | 15.50%       | 15.50%       | 15.50%           |
| 7    | <b>Return on Equity</b>         | <b>Rs. Crs.</b> | <b>15.49</b>                  | <b>7.74</b>  | <b>7.74</b>  | <b>15.49</b>     |

4.11.2 AEGCL requests the Hon'ble Commission to approve the return on equity for the FY 2021-22 as proposed by AEGCL.

#### 4.12 Other Debit for FY 2021-22

4.12.1 Other Debit for FY 2021-22 has been tabulated in the Table below.

**Table 49: Other Debit for FY 2021-22**

| (Rs.Crs.) |   |                               |               |               |                  |
|-----------|---|-------------------------------|---------------|---------------|------------------|
| S.N       | Particulars   | Approved in T.O. dtd 15.02.21 | FY 2021-22 H1 | FY 2021-22 H2 | AEGCL Estimation |
| 1         | Other debits  | -                             | 1.80          | -             | 1.80             |
| a         | Loss to fixed assets on account of flood, cyclone, fire, etc. | -                             | 1.80          | -             | 1.80             |
|           | <b>Total</b>  | -                             | <b>1.80</b>   | <b>0.00</b>   | <b>1.80</b>      |

4.12.2 AEGCL requests the Hon'ble Commission to approve the proposed Other Debit of Rs. 1.80 crores for the FY 2021-22.

#### 4.13 Bulk Supply Tariff (BST) – Terminal Benefits for FY 2021-22

4.13.1 AEGCL submits that the BST is calculated as per the estimated MUs of FY 2021-22.

**Table 50: Special Charges - Bulk Supply Tariff (BST) for FY 2021-22**

| (Rs.Crs.) |                                       |                                 |                  |
|-----------|---------------------------------------|---------------------------------|------------------|
| S.N.      | Particulars                           | Approved in T.O. dtd 15.02.2021 | AEGCL Estimation |
| 1         | Special Charges on Bulk Supply Tariff | 146.64                          | 148.50           |
|           | <b>Total</b>                          | <b>146.64</b>                   | <b>148.50</b>    |

4.13.2 AEGCL requests the Hon'ble Commission to approve the proposed special charges on BST amounting to Rs. 148.50 Cr. for the FY 2021-22.



#### 4.14 Non-Tariff Income for FY 2021-22

4.14.1 The amount of Non-Tariff Income mostly comprising of income from investments and other misc. receipts, etc., The estimation of NTI for FY 2021-22 is tabulated in the Table below.

**Table 51: Non-Tariff Income for FY 2021-22**

(Rs. Crore.)

| S.N. | Particulars   | Approved in T.O. dtd 15.02.2021 | FY 2021-22 H1 | FY 2021-22 H2 | AEGCL Estimation |
|------|---|---------------------------------|---------------|---------------|------------------|
| A    | <b>Income from Investment, Fixed &amp; Call Deposits</b>  | 63.73                           |               |               |                  |
|      | Income from Investments   |                                 | -             | -             | -                |
|      | Interest on fixed deposits  |                                 | 29.60         | 10.90         | 40.50            |
|      | Income on other investments (Dividend)  |                                 | -             | 2.47          | 2.47             |
|      | Interest from Banks   |                                 | 0.28          | 0.55          | 0.83             |
|      | Interest on GPF   |                                 | 1.20          | 1.20          | 2.39             |
|      | <b>Sub Total</b>  |                                 | <b>28.68</b>  | <b>12.73</b>  | <b>41.41</b>     |
| B    | <b>Other Non-Tariff Income</b>  |                                 |               |               |                  |
|      | Rental from contractors/others  | 0.28                            |               |               | 12.28            |
|      | Inspection Bunglow/Guest house charges  | 0.01                            |               |               | 0.01             |
|      | Electricity charges from employees  | 0.00                            |               |               | 0.00             |
|      | Sale of tender forms  | 0.01                            |               |               | 0.01             |
|      | Penalties recovered from suppliers/contractors  | 0.20                            |               |               | 0.20             |
|      | Income from Supervision/Service charges on deposit works  | 2.90                            |               | 12.00         | 2.90             |
| C    | Income from Testing Bill raised by MRT & T&C Divisions  |                                 |               |               |                  |
|      | Application fees from STOA consumers  |                                 |               |               |                  |
|      | Received against invocation of Bank Guarantee of M/s Easun Reyrolle Limited                     |                                 | 0.10          |               | 0.10             |
|      | TDS deducted and deposited in the name of AEGCL for FY 2020-21 other than Sec.194A as per 26 AS |                                 |               |               |                  |
|      | Hire Charges from Contractors/Suppliers/  |                                 | 0.10          | -             | 0.10             |



**(Rs. Crore.)**

| S.N. | Particulars                 | Approved in T.O. dtd 15.02.2021 | FY 2021-22 H1 | FY 2021-22 H2 | AEGCL Estimation |
|------|-----------------------------|---------------------------------|---------------|---------------|------------------|
|      | Others                      |                                 |               |               |                  |
|      | Sale of scrap               |                                 | 0.88          | -             | 0.88             |
|      | Rentals from staff quarters |                                 | 0.07          | 0.07          | 0.14             |
|      | <b>Sub Total</b>            |                                 | <b>4.56</b>   | <b>12.07</b>  | <b>16.63</b>     |
|      | <b>Total</b>                | <b>63.73</b>                    | <b>33.24</b>  | <b>24.80</b>  | <b>58.04</b>     |

4.14.2 In accordance with Regulation 68 of the MYT Regulations, 2018, AEGCL has considered 1/3<sup>rd</sup> of Dividend from North East Transmission Company Limited (NETCL) for FY 2020-21.

*“Where the Transmission Licensee has engaged in any Other Business, an amount equal to one-third of the revenues from such Other Business after deduction of all direct and indirect costs attributed to such Other Business shall be deducted from the aggregate revenue requirement in calculating the annual transmission charges of the Transmission Licensee”*

4.14.3 As mentioned in the true up section, interest on GPF and income from open access consumer has been deducted from Non-Tariff Income. Hence, AEGCL requests the Hon’ble Commission to approve the Non-Tariff Income amounting to Rs. 58.04 crores for FY 2021-22.

#### **4.15 Open Access Consumer’s wheeling charges**

4.15.1 AEGCL has considered the wheeling charges from Open Access Consumers amounting to Rs. 5.68 Crores in the H1 of FY 2021-22 as additional revenue of AEGCL for computation of Revenue Gap/(Surplus) and open access charges of Rs. 5.68 crores have been considered for H2 as proportion to the estimated open access energy sales for H1 of FY 2021-22. AEGCL request the Hon’ble Commission to approve Rs. 11.36 crore for FY 2021-22.

#### **4.16 Transmission Incentive for FY 2021-22:**

4.16.1 AEGCL submits that the regulations 65 of MYT Regulations 2018 provide the incentive for transmission utility. Based on the said regulation, AEGCL has computed transmission incentive for 6 months actual as incentive for higher Transmission Availability. This had been calculated based on the actual monthly transmission availability data.





4.16.2 AEGCL requests the Hon'ble Commission to approve the transmission incentive amounting to Rs. 1.31 Cr. for FY 2021-22.

#### 4.17 Annual Performance Review for FY 2021-22

4.17.1 Based on the Annual Performance Review, AEGCL prays before the Hon'ble Commission to allow ARR as proposed below.

**Table 52: Annual Performance Review for FY 2021-22**

(Rs. Crs.)

| S.N. | Particulars                                      | Approved in T.O. dtd 15.02.2021 | FY 2021-22 H1 | FY 2021-22 H2 | AEGCL Estimation |
|------|--|---------------------------------|---------------|---------------|------------------|
| 1    | O&M Expenses                                     | 219.60                          | 110.38        | 110.77        | 221.15           |
| a    | Employee Cost                                    | 185.10                          | 93.12         | 93.12         | 186.23           |
| b    | R&M Expenses                                     | 23.84                           | 12.16         | 12.16         | 24.32            |
| c    | A&G Expenses                                     | 10.26                           | 5.10          | 5.10          | 10.21            |
| d    | Training Expenses                                | 0.40                            | 0.01          | 0.39          | 0.40             |
| 2    | Depreciation                                     | 35.97                           | 25.87         | 25.87         | 51.74            |
| 3    | Interest & Finance Charges                       | 24.06                           | 6.36          | 6.36          | 12.72            |
| 4    | Interest on Working Capital                      | 11.06                           | 5.68          | 5.81          | 11.49            |
| 5    | BST for Pension Trust Fund                       | 146.64                          | 74.25         | 74.25         | 148.50           |
| 6    | Return on Equity                                 | 15.49                           | 7.74          | 7.74          | 15.49            |
| 7    | Other debits (Excl. related to Int, Dep and O&M) | -                               | 1.80          | -             | 1.80             |
| 8    | Less: Non-Tariff Income/ Other Income            | 63.73                           | 33.24         | 24.80         | 58.04            |
| 9    | <b>Aggregate Revenue Requirement</b>             | <b>389.09</b>                   | <b>198.85</b> | <b>206.00</b> | <b>404.86</b>    |
| 10   | Incentive on Transmission Availability           | -                               | 1.31          | -             | 1.31             |
| 11   | Aggregate Revenue Requirement after incentive    | 389.09                          | 200.16        | 206.00        | 406.17           |
| 12   | Less: Revenue from STOA/MTOA Charges             | -                               | 5.68          | 5.68          | 11.36            |
| 13   | <b>Net Aggregate Revenue Requirement</b>         | <b>389.09</b>                   | -             | -             | <b>394.81</b>    |
| 14   | Revenue with Approved Tariff for FY 2021-22      | 389.09                          | -             | -             | 389.09           |
| 15   | <b>Revenue Gap /(Surplus) for FY 2021-22</b>     | -                               | -             | -             | <b>5.72</b>      |

4.17.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the above Net ARR amounting to Rs. 394.81 Cr. for FY 2021-22.



## 5 AGGREGATE REVENUE REQUIREMENT FOR FY 2022-23 TO FY 2024-25

### 5.1 Preamble

5.1.1 This section deals with the determination of Aggregate Revenue Requirement of AEGCL for the FY 2022-23 to FY 2024-25 based on the projections made for the current year and the previous year.

5.1.2 This Chapter deals with the determination of ARR and transmission tariff for the control period FY 2022-23 to 2024-25 in accordance with the provisions of MYT Regulations, 2021.

### 5.2 Aggregate Revenue Requirement for FY 2022-23 to 2024-25

5.2.1 Aggregate Revenue Requirement shall comprise of following components:

- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)
- Contribution towards Contingency Reserves

Less

- Non-Tariff Income
- Income from Other Business

### 5.3 Principles of ARR for FY 2022-23 to 2024-25

5.3.1 It is essential that all the costs are allowed so as to ensure the financial viability of AEGCL. It requires generating adequate amount of profit from its operations so that it can maintain the system properly and simultaneously it can take up R&M projects to upgrade its transmission system. Also needs to incur capital expenditure to cater to the future needs of the system.

5.3.2 In the circumstances and conditions mentioned above, the Aggregate Revenue Requirement as proposed by AEGCL in this petition may be allowed.

### 5.4 Trajectory of Transmission Losses for FY 2022-23 to 2024-25

5.4.1 As stated in regulation 72 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021,

*" The energy losses in the transmission system of the Transmission Licensee, as determined by the State Load Despatch Centre and approved by the Commission,*



*shall be borne by the Transmission System Users pro-rata to their usage of the intra-State transmission system:*

*Provided that the Commission may stipulate a trajectory for reduction of transmission losses in accordance with Regulation 7, as a part of Multi Year Tariff framework applicable to the Transmission Licensee.*

AEGCL submits that, many new 400kV and 220kV substations are coming up under AIIB scheme which are expected to be charged only after FY 2024-25. Secondly, at APDCL end also majority of this voltage improvements at downstream levels are expected to be implemented by the end of FY 2024-25.

However, AEGCL will make all efforts towards improving the loss reduction process. In view of the above, the projected transmission losses for FY 2022-23 to 2024-25 are as shown below:

**Table 53: Transmission Losses for the FY 2022-23 to 2024-25**

| S.N. | Particulars                          | Projection |          |          |
|------|--------------------------------------|------------|----------|----------|
|      |                                      | FY 22-23   | FY 23-24 | FY 24-25 |
| 1    | Energy Injected (MU)                 | 10875.39   | 11092.90 | 11314.76 |
| 2    | Energy Sent Out to APDCL (MU)        | 10097.92   | 10299.88 | 10505.88 |
| 3    | Energy Sent Out to OA Consumers (MU) | 418.58     | 426.95   | 435.49   |
| 4    | Total Energy Sent Out                | 10516.50   | 10726.83 | 10941.36 |
| 4    | Transmission Loss (MU)               | 358.90     | 366.07   | 373.39   |
| 5    | Transmission Loss (%)                | 3.30%      | 3.30%    | 3.30%    |

## 5.5 Trajectory of Transmission Availability for FY 2022-23 to 2024-25

5.5.1 The projected Transmission availability factor is considered at 99.50% for the control period.

**Table 54: Transmission Availability Factor for the FY 2022-23 to 2024-25**

| S.N | Particulars                      | Projection (%) |            |            |
|-----|----------------------------------|----------------|------------|------------|
|     |                                  | FY 2022-23     | FY 2023-24 | FY 2024-25 |
| 1   | Transmission Availability Factor | 99.50          | 99.50      | 99.50      |

## 5.6 Fixed Cost for FY 2022-23 to 2024-25

5.6.1 Based on the Capital Cost and the consequent Capitalized Expenditure, Equity Component and Normative Debt, the fixed cost of AEGCL for control period have been determined in accordance with the MYT Regulations, 2021 outlined thereof. The fixed cost for AEGCL has been determined under the following major heads:

- Operation and Maintenance Expenses
- Depreciation



- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)
- Contribution towards Contingency Reserves

Less

- Non-Tariff Income
- Income from Other Business

## 5.7 Operation and Maintenance Expenses for FY 2022-23 to 2024-25

5.7.1 The Operation & Maintenance (O&M) expenses consists of Repair and Maintenance expenses, Employee expenses and Administration & General expenses. AEGCL highlights that the O&M charges of SLDC has been segregated and is filed separately under SLDC Tariff Petition for MYT FY 2022-23 to FY 2024-25. Regulation 67.5 & 67.8 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021 provides for computation of O&M norms. The relevant provisions are reproduced below:

### ***“67.6 Existing Transmission Licensee***

...

67.6.3 *The O&M expenses for the nth year and also for the year immediately preceding the Control Period shall be approved based on the formula given below:-*

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

Where –

*O&M<sub>n</sub> – Operation and Maintenance expense for the nth year;*

*EMP<sub>n</sub> – Employee Costs for the nth year;*

*R&M<sub>n</sub> – Repair and Maintenance Costs for the nth year;*

*A&G<sub>n</sub> – Administrative and General Costs for the nth year;*

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

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

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

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

Where -

- *EMP<sub>n-1</sub> – Employee Costs for the (n-1)th year;*
- *A&G<sub>n-1</sub> – Administrative and General Costs for the (n-1)th year;*
- *Provision: Cost for initiatives or other one-time expenses as proposed by the Distribution Licensee 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 licensee's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-a-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 licensee's filings, benchmarking, and any other factor that the Commission feels appropriate.

#### 67.7 O&M Norms for New Transmission Licensee

*For the New transmission licensees, the year-wise O&M norms shall be determined on case to case basis:*

*Provided that the same shall not be applicable to those new projects which are awarded on a competitive bidding basis.*

*Explanation: The term "New Transmission Licensee" shall mean the transmission licensee(s) for which Transmission Licence is granted by the Commission prior to or after the date of effectiveness of these Regulations, and whose transmission project assets are commissioned after March 31, 2022.*

#### 67.8 O&M Sharing between two Transmission Licensees

*67.8.1 For such Transmission Licensees whose bays are installed in the premises of and maintained by another Transmission Licensee, the O&M expense for such assets shall be allowed in accordance with the norms applicable for the Transmission Licensee who performs the O&M of such assets:*

*Provided that the Transmission Licensees shall mutually agree on sharing of such allowed O&M expenses:*

*Provided further that Transmission Licensees shall project addition of such assets over the Control Period separately in their Capital Investment Plan to be submitted in accordance with Regulation 6."*

### **5.7.2 WPI Inflation computation for Control Period**

5.7.2.1 The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for the Base year. Since the WPI data



is currently available till FY 2020-21, the Inflation factor could be computed till FY 2021-22. Hence the resulting WPI Inflation is considered for computational purpose throughout the control period. Tabulations as follows:

**Table 55 : WPI Inflation for Control Period**

| Fiscal                                    | WPI Index | YOY Change % |
|---|-----------|--------------|
| FY 2020-21                                | 123.37    | 1.29%        |
| FY 2019-20                                | 121.8     | 1.67%        |
| FY 2018-19                                | 119.80    | 4.26%        |
| <b>Average WPI Inflation (Last 3 Yrs)</b> |           | <b>2.41%</b> |

### 5.7.3 CPI Inflation computation for Control Period

5.7.3.1 The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for base year. Since the CPI data is currently available till FY 2020-21, the Inflation factor could be computed till FY 2021-22. Hence, the resulting CPI Inflation is considered for computational purpose throughout the control period. Tabulations as follows:

**Table 56: CPI Inflation for Control Period**

| Fiscal                                    | CPI Index | YOY Change % |
|---|-----------|--------------|
| FY 2020-21                                | 338.69    | 5.02%        |
| FY 2019-20                                | 322.5     | 7.53%        |
| FY 2018-19                                | 299.92    | 5.45%        |
| <b>Average CPI Inflation (Last 3 Yrs)</b> |           | <b>6.00%</b> |

### 5.7.4 Normative Calculation of R&M expense for the control period

5.7.4.1 Repair & maintenance expenses are directly related to number of the substation and lines, age of the assets, its wear and tear during the period. R&M expenses are generally incurred in order to ensure the maintenance of the transmission lines/systems.

5.7.4.2 Regulation 67.6.4 of AERC (MYT Regulations), 2021 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

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

**Table 57 : Repair and Maintenance Expenses for FY 2022-23 to FY 2024-25**  
(Rs. Crore)

| Normative R&M Expense<br>(Rs. Crores) |   | FY 2022-23   | FY 2023-24   | FY 2024-25   |
|---------------------------------------|---|--------------|--------------|--------------|
| 1                                     | Opening GFA for previous year                         | 2,558.00     | 2,708.69     | 3,079.43     |
| 2                                     | Closing GFA for previous year                         | 2,708.69     | 3,079.43     | 3,515.82     |
| 3                                     | Average GFA for previous year                         | 2,633.35     | 2,894.06     | 3,297.63     |
| 4                                     | K Factor  | 1.00%        | 1.00%        | 1.00%        |
| 5                                     | WPI Inflation   | 2.41%        | 2.41%        | 2.41%        |
| 6                                     | <b>Normative R&amp;M Expense</b>                      | <b>26.97</b> | <b>29.64</b> | <b>33.77</b> |
| 7                                     | <b>Provision for Colony<br/>Maintenance of AEGCL</b>  | <b>11.86</b> | <b>11.86</b> | <b>11.86</b> |
| 8                                     | <b>Provision for Emergency<br/>Restoration System</b> | <b>4.60</b>  | -            | -            |
| 9                                     | <b>Total R&amp;M Expenses</b>                         | <b>43.43</b> | <b>41.50</b> | <b>45.63</b> |

#### 5.7.5 K Factor for Control Period

5.7.5.1 In accordance with Regulation 67.6.4 of AERC (MYT Regulations), 2021 provides for computation of K factor:

*“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 licensees 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”*

5.7.5.2 As per the above quoted computation methodology of AERC (MYT Regulations), 2021, K factor shall be determined through the approved repair and maintenance expenses vis-à-vis GFA approved by the Commission in past. AEGCL submits that the approved R&M costs are on the basis on the historical R&M expenses submitted by the licensee, which were not sufficient to meet the total R&M works of the respective years.

5.7.5.3 For the current control period there are new schemes such as TDF, NERPSIP, AIID etc., which will require higher R&M. Hence, AEGCL firmly believes that ‘K’ factor needs to be determined realistically after including the expenses of R&M works, which were not undertaken on account of non-availability of funds.

5.7.5.4 Therefore, considering the ground realities and operational issues faced by AEGCL pertaining to repair and maintenance of its assets, AEGCL submits ‘k’ factor of 1% for the Control Period under consideration.



### 5.7.6 Provision for Colony Maintenance of AEGCL

5.7.6.1 The residential premises of most of the AEGCL Colonies are in the need of immediate renovation. Many of such residential quarters were built in the early 60's and these buildings require immediate renovation. The interior colony roads, water supply schemes, control room buildings, cable trenches, drainage systems etc. in many colonies are in dilapidated conditions.

5.7.6.2 Unless the repair and renovation works are taken up on urgency basis, this infrastructure shall further deteriorate, and it will be difficult to derive any service from this asset. Gradual deterioration of these infrastructure leads to the obvious consequence for more and more deployment of monetary resources.

5.7.6.3 For a prolong period in the past, no major repair and renovation works could be taken up by erstwhile ASEB/AEGCL due to serious financial crunch. Whatever little works was carried out; it was not commensurate with volume of renovation needed for these assets.

5.7.6.4 A comprehensive analysis of the requirement towards the renovation of these infrastructure indicates a tentative requirement of Rs 36 Cr. The crux of the problem is that the required amount far exceeds the normative R&M expenses computed by AEGCL. On the other end, these works do not fall under the category to merit sanction of grant from Govt/other Agencies as fund from such agencies are received only for new projects. Unless a separate coffer is available through approval by the Hon'ble Commission, it has become more and more difficult for AEGCL to undertake repair and renovation of civil assets. The breakup details of total required fund are attached as **Annexure-VII**.

### 5.7.7 Emergency Restoration System (ERS)

5.7.7.1 Emergency Restoration System (ERS) structures are temporary arrangement to bypass the existing transmission towers. These towers are used until the main line is reconnected or restored. The ERS is an essential component required for maintenance of transmission line and for new projects where long shutdown of an existing line is required but cannot be afforded.

5.7.7.2 AEGCL is presently having 5737 CKM of transmission line in its network. The transmission lines run through fields, forests, hills, and valleys. Since the command area of AEGCL consisting of large nos. of rivers it is often seen that towers far away from river course come within the river course within a few years of time threatening the tower. In such scenarios and in extreme cases of tower





collapse, during erection of new towers, ERS is very much essential so that construction can be completed without prolonged shutdown of the line.

5.7.7.3 Also, AEGCL is executing large nos. of projects for shifting/height raising of existing transmission lines due to construction of new infrastructure by Railways and Highway Authority. During erection of towers ERS is used to minimize the downtime of transmission lines.

5.7.7.4 At present AEGCL have 8(eight) Nos. of ERS towers which are located at Mariani (4 nos. towers) and Kahilipara (4 nos. towers). These towers are of Lindsey, USA make and were procured in 2008. During the past 10-12 years these ERS were extensively and successfully used. It may be noted that generally more than one (sometimes 3 to 4 towers) are required for restoration/bypassing the transmission line. Moreover, due to wear and tear of the ERS tools/spares, all the towers cannot be used simultaneously. Therefore, usually only two locations can be served with the existing ERS.

5.7.7.5 For the last 5/6 years, AEGCL has been facing the acute shortage of ERS on account of which on many occasions power supply could not be restored on time during the period of exigency arising out of tower collapse/ shutdown of transmission line. But due to non-availability of the requisite fund, AEGCL could not procure the required number of ERS towers.

5.7.7.6 In view of the above, it is felt necessary to add more ERS towers to AEGCL inventory so that more ERS are in usable condition and can be deployed simultaneously if need arises. The computation details of ERS expenses are provided as **Annexure-VIII**.

5.7.7.7 Therefore, in view of the above, AEGCL requests the Hon'ble Commission to approve the proposed Repair and Maintenance expenses included provision for colony maintenance of AEGCL and Emergency Restoration System for FY 2022-23 to FY 2024-25 without any disallowance.

#### 5.7.8 **Normative Calculation of Employee expense for Control Period FY 2022-23 to FY 2024-25**

5.7.8.1 Regulation 67.6.4 of AERC (MYT Regulations), 2021 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

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



**Table 58 : Employee Expenses for FY 2022-23 to FY 2024-25**

(Rs. Cr.)

| Normative Employee Expense |                                 | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|----------------------------|---------------------------------|---------------|---------------|---------------|
| 1                          | Base Employee Cost (n-1)        | 186.23        | 199.38        | 213.46        |
| 2                          | CPI Inflation                   | 6.00%         | 6.00%         | 6.00%         |
| 3                          | Gn (Growth Factor for nth Year) | 1.00%         | 1.00%         | 1.00%         |
| 4                          | <b>Normative Employee Cost</b>  | <b>199.38</b> | <b>213.46</b> | <b>228.52</b> |

5.7.8.2 The Base employee cost of FY 2021-22 has been computed considering the normative employee cost of previous year. The same is highlighted in the above projection table.

**Table 59 : AEGCL Manpower strength of from FY 2020-21 to FY 2024-25**

| S.N | Particulars   | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|-----|---|------------|------------|------------|------------|------------|
| 1   | Manpower as on 1 <sup>st</sup> April (Opening Balance)  | 1413       | 1601       | 1522       | 1498       | 1493       |
| 2   | Retirement during the Fiscal Year                       | 113        | 81         | 54         | 55         | 38         |
| 3   | Recruitment during the Fiscal Year                      | 301        | 2          | 30         | 50         | 50         |
| 4   | Manpower as on 31 <sup>st</sup> March (Closing balance) | 1601       | 1522       | 1498       | 1493       | 1505       |

5.7.8.3 From the above table, it is evident that AEGCL has completed the process of most of recruitment to fill the vacant positions during FY 2020-21.

5.7.8.4 However, AEGCL has projected more recruitment to be carried out in the upcoming years based on the projection of assets addition and recruitment of senior management during the year. Hence, AEGCL shall be incurring additional cost on account of the recruitment of the manpower.

5.7.8.5 The manpower calculation has been computed based on the assumption on no inter-company transfer to & from AEGCL among the common cadre officers. The recruitment calculation for the control period is based on the projected requirement the ensuring years.

5.7.8.6 AEGCL firmly submits that by considering Gn factor of minimum 1% into cognizance, the projected employee expenses shall be credible in reflecting the employee cost of AEGCL for the control period.

5.7.8.7 AEGCL, humbly requests the Hon'ble Commission to approve the proposed employee expenses for FY 2022-23 to FY 2024-25 without any disallowance.



### 5.7.9 Normative Calculation of Administrative and General Expenses for Control Period FY 2022-23 to FY 2024-25

5.7.9.1 Regulation 67.6.4 of AERC (MYT Regulations), 2021 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

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

**Table 60 : Administrative & General Expenses for FY 2022-23 to FY 2024-25 (Rs. Cr)**

|   | <b>Normative A&amp;G Expense (Rs. Crs.)</b>   | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>FY 2024-25</b> |
|---|---|-------------------|-------------------|-------------------|
| 1 | A&G Expense for Previous year                 | 10.21             | 10.45             | 10.70             |
| 2 | WPI Inflation                                 | 2.41%             | 2.41%             | 2.41%             |
| 3 | Provision                                     | -                 | -                 | -                 |
| 4 | <b>Normative A&amp;G Expense for the year</b> | <b>10.45</b>      | <b>10.70</b>      | <b>10.96</b>      |
| 5 | Additional Expenses for the Control Period    | -                 | -                 | -                 |
|   | <b>Normative A&amp;G Expense for the year</b> | <b>10.45</b>      | <b>10.70</b>      | <b>10.96</b>      |

5.7.9.2 AEGCL humbly submits that the projected upcoming control period shall witness additional A&G expenses. Moreover, AEGCL submits that considering the current and futuristic development plans and expansionary situation of AEGCL, the A&G expenses is expected to increase manifold in ensuing years due to various proposed activities which are outlined below.

5.7.9.3 As the AEGCL is presently on expansionary mode – Asset base of AEGCL is expected to increase manifold in next 3 years with the increase in transmission lines and establishment of many substations as compared to current situation.

5.7.9.4 With various future expansion of network, servicing new areas and offices to cater to the new areas, Investment in upgradation of technology various components of A&G expenses such as insurance, technical fees, license & Registration fees, vehicle expenses, electricity & water charges to office and various other incidental and miscellaneous expenses shall increase accordingly.

5.7.9.5 Thus, AEGCL requests the Hon'ble Commission to approve the proposed A&G expenses for the FY 2022-23 to 2024-25 without any disallowance.

### 5.7.10 Training and Capacity Building of AEGCL Employees for FY 2022-23 to FY 2024-25

5.7.10.1 AEGCL states that the power sector is undergoing a paradigm shift and new technologies with updates are being adopted on continuous basis to improve operational efficiency and security. These technologies are posing different



challenges for power sector, which need to overcome well within time so as to have effective operational benefits.

5.7.10.2 AEGCL submits that on account of technological changes, training of manpower is required in order to achieve operational effectiveness along with the accident-free workplace. It is pertinent to mention that for awareness of new technology and adapting better working condition to reduce accident and mis happening, AEGCL proposes to conduct technology and safety training workshops at regular intervals.

5.7.10.3 It can be seen that rigorous training at different transmission company carried out in regular interval, which is effective and necessary for the employees. Technical training on “Cyber Security for Power Systems”, “Operation, Maintenance and Testing for Transformer”, “Energy Efficiency in Electrical Utilities”, “Power System Protection”, etc. are being carried out by TICI (Mumbai), PSTI (Bangalore), AIPM (CESC-Kolkata), ASCI (Hyderabad), RECIPTM (Hyderabad) and others. The training on different aspects of regulatory affairs and current regulation of CERC/SERC are being provided by NTPC.

5.7.10.4 AEGCL firmly believes that training is a major tool in reducing the number of workplace related issues, therefore, training such as “Asset Management in Power Sector”, “Leadership Programme in Power Business” by AIPM (CESC-Kolkata) and “Managerial Leadership and Team Effectiveness” by IIM Calcutta are essential for Human Resource and Senior Management people in order to maintain the effectiveness of the workplace. Also, training on “Operation & Maintenance of Distribution Transformers and Leading to Zero Breakdowns” by ESCI (Hyderabad) is required for enhancement of financial skills related to new technologies for finance and account employees.

5.7.10.5 Therefore, AEGCL would like to invest in educating and enhancing the employees through various workshops and for conducting workshops activities, estimated cost shall be approx. Rs. 1 (one) Crores. The details of proposed training programs for AEGCL employees are provided in **Annexure-IX**.

5.7.10.6 In view of the above, AEGCL prays to the Hon’ble Commission to allow the Training and Capacity Building under a separate head in the Tariff Order and approve the projected cost of Rs. 1.04 crore to be incurred on account the training / awareness and capacity building for FY 2022-23 to FY 2024-25.

5.7.10.7 This is inevitably required for conducting frequent technical, managerial and financial training, hence enabling AEGCL to smoothly function in a safe and efficient manner.



5.7.10.8 The Summary of total projected O&M Expense for the control period is as follows

**Table 61: Operation & Maintenance Expenses for FY 2022-23 to FY 2024-25 (Rs.Crs.)**

| S.N. | Particulars                       | MYT Projection |               |               |
|------|-----------------------------------|----------------|---------------|---------------|
|      |                                   | FY 2022-23     | FY 2023-24    | FY 2024-25    |
| 1    | Employee Cost                     | 199.38         | 213.46        | 228.52        |
| 2    | Repair & Maintenance              | 43.42          | 41.49         | 45.63         |
| 3    | Administrative & General Expenses | 10.45          | 10.70         | 10.96         |
| 4    | Training Expenses                 | 0.35           | 0.34          | 0.36          |
|      | <b>Total</b>                      | <b>253.60</b>  | <b>265.99</b> | <b>285.48</b> |

5.7.11 AEGCL requests the Hon'ble Commission to approve the normative O&M Expenses as shown in the above table.

## 5.8 Capital Expenditure and Capitalization for FY 2022-23 to 2024-25

5.8.1 As per Regulation 6 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021, AEGCL shall submit a Capital Investment Plan for the entire Control Period, as part of the MYT Petition.

5.8.2 The scheme-wise capital expenditure along with funding pattern of AEGCL for the Control Period FY 2022-23 to 2024-25 and the Year wise details of expenses capitalized are shown in **Annexure X (A)** titled "Capital Investment Plan".

5.8.3 The regulatory format of capital expenditure and Capitalisation from FY 2020-21 to FY 2024-25 is attached as **Annexure X (B)**

## 5.9 Funding of Capitalization for FY 2022-23 to 2024-25

5.9.1 The funding of abovementioned capitalization is envisaged through various sources categorized under headings Equity, Grant, and Loan. The expenditure projected for FY 2022-23 to 2024-25 are proposed to be funded through equity, loan and grant as per funding patterns of the schemes. The detailed breakup of funding of capitalization during FY 2022-23 to 2024-25 is proposed for the approval of Hon'ble Commission as mentioned in the below table.

**Table 62: Funding of Capitalisation for FY 2022-23 to 2024-25 (Rs.Crs.)**

| S.N. | Particulars                 | AEGCL Projection |               |               |
|------|-----------------------------|------------------|---------------|---------------|
|      |                             | FY 2022-23       | FY 2023-24    | FY 2024-25    |
| 1    | Grant                       | 353.55           | 383.22        | 773.39        |
| 2    | Equity                      | 8.96             | 4.00          | 4.00          |
| 3    | Debt                        | 8.22             | 49.17         | 110.82        |
| 4    | <b>Total Capitalisation</b> | <b>370.74</b>    | <b>436.39</b> | <b>888.22</b> |



### 5.10 Gross Fixed Assets for FY 2022-23 to FY 2024-25

5.10.1 The opening GFA and addition of GFA for FY 2022-23 to FY 2024-25 as submitted by AEGCL is shown in the below table

**Table 63: Gross Fixed Assets for FY 2022-23**

(Rs Crores)

| SN | Particulars                     | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year |
|----|---------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|
| 1  | Land owned under full ownership | 46.69                                | -                         |                                      | 46.69                          |
| 2  | Land under lease                | 0.30                                 | -                         |                                      | 0.30                           |
| 3  | Building                        | 59.95                                | -                         |                                      | 59.95                          |
| 4  | Hydraulic                       | 2.64                                 | -                         |                                      | 2.64                           |
| 5  | Other Civil Works               | 131.78                               | 28.50                     |                                      | 160.28                         |
| 6  | Plant & Machinery               | 1,296.94                             | 163.71                    |                                      | 1,460.65                       |
| 7  | Lines & Cable Network           | 1,150.80                             | 174.53                    |                                      | 1,325.33                       |
| 8  | Vehicles                        | 4.95                                 | -                         |                                      | 4.95                           |
| 9  | Furniture & Fixtures            | 9.50                                 | 2.50                      |                                      | 12.00                          |
| 10 | Office Equipment                | 5.13                                 | 1.50                      |                                      | 6.63                           |
| 11 | Any other assets                | -                                    | -                         |                                      | -                              |
|    | <b>Total</b>                    | <b>2,708.69</b>                      | <b>370.74</b>             | <b>-</b>                             | <b>3,079.43</b>                |

**Table 64: Gross Fixed Assets for FY 2023-24**

(Rs Crores)

| SN | Particulars                     | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year |
|----|---------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|
| 1  | Land owned under full ownership | 46.69                                | -                         | -                                    | 46.69                          |
| 2  | Land under lease                | 0.30                                 | -                         | -                                    | 0.30                           |
| 3  | Building                        | 59.95                                | -                         | -                                    | 59.95                          |
| 4  | Hydraulic                       | 2.64                                 | -                         | -                                    | 2.64                           |
| 5  | Other Civil Works               | 160.28                               | -                         | -                                    | 160.28                         |
| 6  | Plant & Machinery               | 1,460.65                             | 342.78                    | -                                    | 1,803.43                       |
| 7  | Lines & Cable Network           | 1,325.33                             | 89.61                     | -                                    | 1,414.94                       |
| 8  | Vehicles                        | 4.95                                 | -                         | -                                    | 4.95                           |
| 9  | Furniture & Fixtures            | 12.00                                | 2.50                      | -                                    | 14.50                          |
| 10 | Office Equipment                | 6.63                                 | 1.50                      | -                                    | 8.13                           |
| 11 | Any other assets                | -                                    | -                         | -                                    | -                              |
|    | <b>Total</b>                    | <b>3,079.43</b>                      | <b>436.39</b>             | <b>-</b>                             | <b>3,515.82</b>                |

**Table 65: Gross Fixed Assets for FY 2024-25**

(Rs Crores)

| SN | Particulars                     | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year |
|----|---------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|
| 1  | Land owned under full ownership | 46.69                                | -                         |                                      | 46.69                          |
| 2  | Land under lease                | 0.30                                 | -                         |                                      | 0.30                           |
| 3  | Building                        | 59.95                                | -                         |                                      | 59.95                          |
| 4  | Hydraulic                       | 2.64                                 | -                         |                                      | 2.64                           |
| 5  | Other Civil Works               | 160.28                               | 263.69                    |                                      | 423.97                         |
| 6  | Plant & Machinery               | 1,803.43                             | 395.80                    |                                      | 2,199.23                       |
| 7  | Lines & Cable Network           | 1,414.94                             | 224.73                    |                                      | 1,639.67                       |
| 8  | Vehicles                        | 4.95                                 | -                         |                                      | 4.95                           |
| 9  | Furniture & Fixtures            | 14.50                                | 2.50                      |                                      | 17.00                          |
| 10 | Office Equipment                | 8.13                                 | 1.50                      |                                      | 9.63                           |
| 11 | Any other assets                | -                                    |                           |                                      | -                              |
|    | <b>Total</b>                    | <b>3,515.82</b>                      | <b>888.22</b>             | <b>-</b>                             | <b>4,404.04</b>                |

5.10.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the capitalization as shown in the above table for FY 2022-23 to FY 2024-25.

### 5.11 Depreciation for FY 2022-23 to FY 2024-25

5.11.1.1 Depreciation has been computed as per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021 for the FY 2022-23 to FY 2024-25. Depreciation has been calculated taking into consideration the opening balance of assets in the beginning of the year and the provisional capitalization. The addition of assets during the control period of FY 2022-23, FY 2023-24 & FY 2024-25 have been projected considering capital investment plan for FY 2022-23 to FY 2024-25. The estimated closing Gross Block of Fixed Assets for the FY 2021-22 has been considered as the opening balance of assets in the beginning of the FY 2022-23.

5.11.1.2 In accordance with Regulation 33 [(33.2) & (33.4)] of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021, depreciation is calculated as per SLM considering depreciation on opening Fixed Asset to the extent of 90% of the Asset Value. Depreciation on the Assets added during the FYs has been calculated for 180 days assuming the date of commission of the Assets as middle of the Financial Year. Depreciation has been provided at the rates specified in the AERC's Depreciation Rate Schedule. The Depreciation of assets created through Grant has been reduced before arriving at Net depreciation.



5.11.1.3 In addition, AEGCL highlights that the GFA of SLDC has been segregated from AEGCL's GFA and is filed separately under SLDC's Tariff Petition for FY 2022-23 to FY 2024-25. The depreciation (exclusive of SLDC) computed for the control period is shown in the following tables.

**Table 66: Depreciation for FY 2022-23**

| (Rs.Crs.) |   |                   |  |                           |
|-----------|---|-------------------|--|---------------------------|
| S.N.      | Particulars   | Depreciation Rate | Accumulated depreciation - beginning of the year | Additions during the year |
| 1         | Land owned under full ownership                                   | 0.00%             | 0.05   |                           |
| 2         | Land under lease  | 3.34%             | 0.05   | 0.010                     |
| 3         | Building  | 3.34%             | 25.51  | 2.002                     |
| 4         | Hydraulic   | 5.28%             | 2.51   | -                         |
| 5         | Other Civil Works   | 3.34%             | 22.86  | 4.877                     |
| 6         | Plant & Machinery   | 5.28%             | 611.09   | 72.801                    |
| 7         | Lines & Cable Network   | 5.28%             | 819.37   | 65.370                    |
| 8         | Vehicles  | 9.50%             | 4.45   | -                         |
| 9         | Furniture & Fixtures  | 6.33%             | 4.39   | 0.681                     |
| 10        | Office Equipment  | 6.33%             | 3.71   | 0.372                     |
| 11        | Any other assets  | 5.28%             | -  | -                         |
|           | <b>Total</b>  |                   | <b>1493.98</b>                                   | <b>146.11</b>             |
| (a)       | Total Depreciation  |                   |  | 1640.09                   |
| (b)       | Gross Fixed Assets excluding Land                                 |                   |  | 3,032.44                  |
| (c)       | Grant towards GFA   |                   |  | 1,799.78                  |
| (d)       | Gross Depreciation during the year                                |                   |  | 146.11                    |
| (e)       | Less: Dep towards assets through Grant/Consumer contribution      |                   |  | 86.72                     |
| (f)       | Depreciation for the year (excluding assets funded through Grant) |                   |  | <b>59.39</b>              |

**Table 67: Depreciation for FY 2023-24**

| (Rs.Crs.) |                                 |                   |  |                           |
|-----------|---------------------------------|-------------------|--|---------------------------|
| S.N.      | Particulars                     | Depreciation Rate | Accumulated depreciation - beginning of the year | Additions during the year |
| 1         | Land owned under full ownership | 0.00%             | 0.05   |                           |
| 2         | Land under lease                | 3.34%             | 0.06   | 0.01                      |
| 3         | Building                        | 3.34%             | 27.51  | 2.00                      |
| 4         | Hydraulic                       | 5.28%             | 2.51   | -                         |
| 5         | Other Civil Works               | 3.34%             | 27.73  | 5.35                      |
| 6         | Plant & Machinery               | 5.28%             | 683.89   | 86.17                     |
| 7         | Lines & Cable Network           | 5.28%             | 884.74   | 72.34                     |
| 8         | Vehicles                        | 9.50%             | 4.45   | -                         |
| 9         | Furniture & Fixtures            | 6.33%             | 5.07   | 0.84                      |
| 10        | Office Equipment                | 6.33%             | 4.08   | 0.47                      |
| 11        | Any other assets                | 5.28%             | -  | -                         |
|           | <b>Total</b>                    |                   | <b>1,640.09</b>                                  | <b>167.19</b>             |





**(Rs.Crs.)**

| S.N. | Particulars   | Depreciation Rate | Accumulated depreciation - beginning of the year | Additions during the year |
|------|---|-------------------|--|---------------------------|
| (a)  | Total Depreciation  |                   |  | 1807.28                   |
| (b)  | Gross Fixed Assets excluding Land                                 |                   |  | 3,468.83                  |
| (c)  | Grant towards GFA   |                   |  | 2,008.11                  |
| (d)  | Gross Depreciation during the year                                |                   |  | 167.19                    |
| €    | Less: Dep towards assets through Grant/Consumer contribution      |                   |  | 96.78                     |
| (f)  | Depreciation for the year (excluding assets funded through Grant) |                   |  | <b>70.40</b>              |

**Table 68: Depreciation for FY 2024-25**

**(Rs.Crs.)**

| S.N. | Particulars   | Depreciation Rate | Accumulated depreciation - beginning of the year | Additions during the year |
|------|---|-------------------|--|---------------------------|
| 1    | Land owned under full ownership                                   | 0.00%             | 0.05   |                           |
| 2    | Land under lease  | 3.34%             | 0.07   | 0.01                      |
| 3    | Building  | 3.34%             | 29.51  | 2.00                      |
| 4    | Hydraulic   | 5.28%             | 2.51   | -                         |
| 5    | Other Civil Works   | 3.34%             | 33.09  | 9.76                      |
| 6    | Plant & Machinery   | 5.28%             | 770.06   | 105.67                    |
| 7    | Lines & Cable Network   | 5.28%             | 957.08   | 80.64                     |
| 8    | Vehicles  | 9.50%             | 4.45   | -                         |
| 9    | Furniture & Fixtures  | 6.33%             | 5.91   | 1.00                      |
| 10   | Office Equipment  | 6.33%             | 4.55   | 0.56                      |
| 11   | Any other assets  | 5.28%             | -  | -                         |
|      | <b>Total</b>  |                   | <b>1,807.28</b>                                  | <b>199.64</b>             |
| (a)  | Total Depreciation  |                   |  | 2,006.92                  |
| (b)  | Gross Fixed Assets excluding Land                                 |                   |  | 4357.05                   |
| (c)  | Grant towards GFA   |                   |  | 2347.01                   |
| (d)  | Gross Depreciation during the year                                |                   |  | 199.64                    |
| (e)  | Less: Dep towards assets through Grant/Consumer contribution      |                   |  | 107.54                    |
| (f)  | Depreciation for the year (excluding assets funded through Grant) |                   |  | <b>92.10</b>              |

5.11.1.4 The detailed computation of depreciation of the MYT Control Period is provided as **Annexure-XI**.

## 5.12 Normative Interest and Finance Charges for FY 2022-23 to FY 2024-25

The normative Interest & Finance charges for FY 2022-23 to FY 2024-25 are as follows.

**Table 69 : Normative Interest & Finance Charges for FY 2022-23 to FY 2024-25**



| <b>(Rs.Crs.)</b> |  |              |              |              |
|------------------|--|--------------|--------------|--------------|
| S.N.             | Particulars                                | FY 2022-23   | FY 2023-24   | FY 2024-25   |
| 1                | Net Normative Opening Loan                 | 149.65       | 98.48        | 77.24        |
| 2                | Addition of normative loan during the year | 8.22         | 49.17        | 110.82       |
| 3                | Normative Repayment during the year        | 59.39        | 70.40        | 92.10        |
| <b>4</b>         | <b>Net Normative Closing Loan</b>          | <b>98.48</b> | <b>77.26</b> | <b>95.96</b> |
| 5                | Interest Rate                              | 9.98%        | 9.98%        | 9.98%        |
| 6                | Interest Expenses on Loan                  | 12.38        | 8.77         | 8.64         |
| 7                | Finance Charges                            | 0.01         | 0.01         | 0.01         |
| <b>8</b>         | <b>Total Interest and Finance Charges</b>  | <b>12.39</b> | <b>8.78</b>  | <b>8.65</b>  |

5.12.1 AEGCL requests the Hon'ble Commission to approve the normative Interest and Finance Charges as shown in the above table.

### 5.13 Interest on Loan Computation FY 2022-23 to FY 2024-25

5.13.1 The interest expenditure on account of long-term loans depends on the outstanding loan, repayments, and prevailing interest rates on the outstanding loans. Further, the projected capital expenditure and the funding of the same also have a major bearing on the long-term interest expenditure.

5.13.2 In accordance with Regulation 35.5 of AERC (MYT Regulations), 2021, the interest on the loans has been computed at 10.00% on the Govt. Loans, 10.50% on Govt. Loans taken from Financial Institutions and 8% on General Provident Fund. The Interest and Finance Charges for FY 2022-23 to 2024-25 are tabulated in Table below.

**Table 70: Interest and Finance Charges for FY 2022-23**

| <b>(Rs.Crs)</b> |   |             |                  |                 |                 |                     |               |                 |
|-----------------|---|-------------|------------------|-----------------|-----------------|---------------------|---------------|-----------------|
| S.N.            | Loan Details  | FY 2022-23  |                  |                 |                 |                     |               |                 |
|                 |   | Loan Tenure | Rate of Interest | Opening Balance | Amount Received | Principal Repayment | Interest Due  | Closing Balance |
| <b>A</b>        | <b>Interest charges on State Govt. Loans, Bonds and Advances</b>  |             |                  |                 |                 |                     |               |                 |
| 1               | State Government Loans  |             | 10%              | 1139.58         | -               | -                   | 113.96        | 1139.58         |
| 2               | ADB Loan  |             | 10.50%           | 191.35          | -               | -                   | 20.09         | 191.35          |
| 3               | Central Government Loans  |             |                  |                 | -               | -                   | 0.00          | 0.00            |
| 4               | General Provident Fund  |             | 8%               | 60.43           | -               | -                   | 4.83          | 60.43           |
|                 | <b>Sub-total</b>  |             |                  | <b>1391.37</b>  | <b>0.00</b>     | <b>0.00</b>         | <b>138.88</b> | <b>1391.37</b>  |
| <b>B</b>        | <b>Interest on Long Term Loans / Credits from the Fis / banks / organisations approved by the State Govt.</b> |             |                  |                 |                 |                     |               |                 |
|                 | Secured Loans   |             |                  | -               | -               | -                   | -             | -               |



(Rs.Crs)

| S.N. | Loan Details   | FY 2022-23  |                  |                 |                 |                     |               |                 |
|------|--|-------------|------------------|-----------------|-----------------|---------------------|---------------|-----------------|
|      |  | Loan Tenure | Rate of Interest | Opening Balance | Amount Received | Principal Repayment | Interest Due  | Closing Balance |
|      | Unsecured Loans  |             |                  | -               | -               | -                   | -             | -               |
| C    | Other Interest & Finance Charges                       |             |                  | -               | -               | -                   | -             | -               |
|      | <i>Cost of raising Finance/Bank Charges</i>            |             |                  | -               | -               | -                   | 0.01          | -               |
|      | <i>Penal Interest Charges</i>                          |             |                  | -               | -               | -                   | -             | -               |
|      | <b>Sub-total</b>                                       |             |                  | <b>1391.37</b>  | <b>0.00</b>     | <b>0.00</b>         | <b>138.90</b> | <b>1391.37</b>  |
| D    | <b>Total of Interest &amp; Finance Charges (A+B+C)</b> |             |                  | -               | -               | -                   | -             | -               |
| E    | Less: Interest & Finance Charges Capitalised           |             |                  | -               | -               | -                   | -             | -               |
|      | <b>Net Total of Interest Finance Charges (D-E)</b>     |             |                  | <b>1391.37</b>  | <b>0.00</b>     | <b>0.00</b>         | <b>138.90</b> | <b>1391.37</b>  |

**Table 71: Interest and Finance Charges for FY 2023-24**

(Rs.Crs.)

| S.N.     | Loan Details  | FY 2023-24  |                  |                 |                 |                     |               |                 |
|----------|---|-------------|------------------|-----------------|-----------------|---------------------|---------------|-----------------|
|          |   | Loan Tenure | Rate of Interest | Opening Balance | Amount Received | Principal Repayment | Interest Due  | Closing Balance |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds and Advances</b>  |             |                  |                 |                 |                     |               |                 |
| 1        | State Government Loans  |             | 10%              | 1139.58         | 411.78          | -                   | 134.55        | 1551.36         |
| 2        | ADB Loan  |             | 10.50%           | 191.35          | 135.07          | -                   | 27.18         | 326.42          |
| 3        | Central Government Loans  |             | -                | -               | -               | -                   | -             | -               |
| 4        | General Provident Fund  |             | 8%               | 60.43           | 5.23            | 5.29                | 4.83          | 60.37           |
|          | <b>Sub-total</b>  |             |                  | <b>1391.37</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>166.56</b> | <b>1938.15</b>  |
| <b>B</b> | <b>Interest on Long Term Loans / Credits from the Fis / banks / organisations approved by the State Govt.</b> |             |                  |                 |                 |                     |               |                 |
|          | Secured Loans   |             | -                | -               | -               | -                   | -             | -               |
|          | Unsecured Loans   |             | -                | -               | -               | -                   | -             | -               |



(Rs.Crs.)

| S.N. | Loan Details   | FY 2023-24  |                  |                 |                 |                     |               |                 |
|------|--|-------------|------------------|-----------------|-----------------|---------------------|---------------|-----------------|
|      |  | Loan Tenure | Rate of Interest | Opening Balance | Amount Received | Principal Repayment | Interest Due  | Closing Balance |
| C    | Other Interest & Finance Charges                       |             | -                | -               | -               | -                   | -             | -               |
|      | Cost of raising Finance/Bank Charges                   |             | -                | -               | -               | -                   | 0.01          | -               |
|      | Penal Interest Charges                                 |             | -                | -               | -               | -                   | -             | -               |
|      | <b>Sub-total</b>                                       |             |                  | <b>1391.37</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>166.57</b> | <b>1938.15</b>  |
| D    | <b>Total of Interest &amp; Finance Charges (A+B+C)</b> |             |                  | -               | -               | -                   | -             | -               |
| E    | Less: Interest & Finance Charges Capitalised           |             |                  | -               | -               | -                   | -             | -               |
|      | <b>Net Total of Interest Finance Charges (D-E)</b>     |             |                  | <b>1391.37</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>166.57</b> | <b>1938.15</b>  |

**Table 72: Interest and Finance Charges for FY 2024-25**

(Rs.Crs)

| S.N | Loan Details  | FY 2024-25  |                  |                 |                 |                     |               |                 |
|-----|---|-------------|------------------|-----------------|-----------------|---------------------|---------------|-----------------|
|     |   | Loan Tenure | Rate of Interest | Opening Balance | Amount Received | Principal Repayment | Interest Due  | Closing Balance |
| A   | <b>Interest charges on State Govt. Loans, Bonds and Advances</b>  |             |                  |                 |                 |                     |               |                 |
| 1   | State Government Loans  |             | 10%              | 1551.36         | 411.78          | -                   | 175.72        | 1963.14         |
| 2   | ADB Loan  |             | 10.50%           | 326.42          | 135.07          | -                   | 41.36         | 461.48          |
| 3   | Central Government Loans  |             | -                | -               | -               | -                   | 0.00          | 0.00            |
| 4   | General Provident Fund  |             | 8%               | 60.37           | 5.23            | 5.29                | 4.83          | 60.31           |
|     | <b>Sub-total</b>  |             |                  | <b>1938.15</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>221.92</b> | <b>2484.93</b>  |
| B   | <b>Interest on Long Term Loans / Credits from the Fis / banks / organisations approved by the State Govt.</b> |             |                  |                 |                 |                     |               |                 |
|     | Secured Loans   |             |                  |                 |                 |                     |               |                 |
|     | Unsecured Loans   |             |                  | -               | -               | -                   | -             | -               |



(Rs.Crs)

| S.N | Loan Details   | FY 2024-25  |                  |                 |                 |                     |               |                 |
|-----|--|-------------|------------------|-----------------|-----------------|---------------------|---------------|-----------------|
|     |  | Loan Tenure | Rate of Interest | Opening Balance | Amount Received | Principal Repayment | Interest Due  | Closing Balance |
| C   | Other Interest & Finance Charges                       |             |                  | -               | -               | -                   | -             | -               |
|     | Cost of raising Finance/Bank Charges                   |             |                  | -               | -               | -                   | 0.01          | -               |
|     | Penal Interest Charges                                 |             |                  | -               | -               | -                   | -             | -               |
|     | <b>Sub-total</b>                                       |             |                  | <b>1938.15</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>221.93</b> | <b>2484.93</b>  |
| D   | <b>Total of Interest &amp; Finance Charges (A+B+C)</b> |             |                  | -               | -               | -                   | -             | -               |
| E   | Less: Interest & Finance Charges Capitalised           |             |                  | -               | -               | -                   | -             | -               |
|     | <b>Net Total of Interest Finance Charges (D-E)</b>     |             |                  | <b>1938.15</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>221.93</b> | <b>2484.93</b>  |

5.13.3 Accordingly, AEGCL requests the Hon'ble Commission to approve the normative Interest & Finance Charge as shown in the above table.

#### 5.14 Interest on Working Capital for FY 2022-23 to FY 2024-25

5.14.1 The interest on working capital has been calculated based on the normative working formula in accordance with Regulation 37.2 of AERC, MYT Regulations, 2021.

5.14.2 The rate of interest provided on the working capital is the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (one-year tenor) prevalent during last available six months for the determination of tariff.

In line with norms, interest on working capital is calculated as shown below:

**Table 73 : Interest on working capital for FY 2022-23 to FY 2024-25**

| S.N. | Particulars              | Units    | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|------|--------------------------|----------|------------|------------|------------|
| 1    | O&M expenses for 1 month | Rs. Crs. | 21.13      | 22.17      | 23.79      |



| S.N. | Particulars                        | Units           | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|------|------------------------------------|-----------------|---------------|---------------|---------------|
| 2    | Maintenance spares @ 15% of O&M    | Rs. Crs.        | 38.04         | 39.90         | 42.82         |
| 3    | Receivables for two months         | Rs. Crs.        | 84.15         | 88.40         | 96.28         |
| 4    | <b>Total Working Capital</b>       | <b>Rs. Crs.</b> | <b>143.32</b> | <b>150.47</b> | <b>162.89</b> |
| 5    | Rate of Interest                   | %               | 9.65%         | 9.65%         | 9.65%         |
| 6    | <b>Interest on Working Capital</b> | <b>Rs. Crs.</b> | <b>13.83</b>  | <b>14.52</b>  | <b>15.72</b>  |

5.14.3 AEGCL requests the Hon'ble Commission to approve the Interest on working capital as shown in the above table.

### 5.15 Return on Equity for FY 2022-23 to FY 2024-25

5.15.1 As specified in Regulation 34 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021, Base Return on Equity is calculated at 13.50% and additional 1% for achieving 80% approved capitalization for previous year and 2% for achieving 100% approved capitalization for previous year

5.15.2 The Return on Equity has been computed at 13.5% on closing balance of equity based upon the opening balance of equity and normative additions during the years. Return on Equity is computed as shown in the table below:

**Table 74: Return on Equity for FY 2022-23 to FY 2024-25**

| S.N. | Particulars                     | MYT Projection<br>(Rs. Crs.) |              |              |
|------|---------------------------------|------------------------------|--------------|--------------|
|      |                                 | FY 2022-23                   | FY 2023-24   | FY 2024-25   |
| 1    | Equity (Opening Balance)        | 99.93                        | 108.89       | 112.89       |
| 2    | Net additions during the year   | 8.96                         | 4.00         | 4.00         |
| 3    | Less: Reduction during the year | -                            | -            | -            |
| 4    | Equity (Closing Balance)        | 108.89                       | 112.89       | 116.89       |
| 5    | Average Equity                  | 104.41                       | 110.89       | 114.89       |
| 6    | Rate of Return on Equity        | 13.50%                       | 13.50%       | 13.50%       |
| 7    | <b>Return on Equity</b>         | <b>14.10</b>                 | <b>14.97</b> | <b>15.51</b> |

5.15.3 It is pertinent to mention that AEGCL in its Letter dated 13<sup>th</sup> August 2018 to Additional Chief Secretary, GoA has requested to raise the Authorized Share Capital of the Company, following the approval of Board of Directors of AEGCL vide 67<sup>th</sup> Board Meeting held on 27<sup>th</sup> July 2018. Hence on approval by GoA, the grants and subsidies towards creation of capital assets funded by GoA to the company shall be treated as Promoter's Contribution. A review meeting by The Hon'ble CM was held on 06.06.2021 & 14.06.2021 where various directives had been issued with a view to revamp the financial health of the three Power Utility Companies viz. AEGCL/APDCL/APGCL.



- 5.15.4 In view of the above and as per Hon'ble CM's directive, a draft Cabinet Memorandum was sent to the Power (E) Department, Government of Assam on 06-09-2021 vide office letter No. – AEGCL/HQ/ACCTTS/08-09/Misc.PartV(A)/6 with a proposal to convert AEGCL's outstanding Loan amounting to Rs. 63,841 Lakh and Grant amounting to Rs. 1, 95,505 Lakh as on 31st March, 2021 into Equity of AEGCL along with the waiver of the unpaid Interest on Loan amounting to Rs. 64,210 Lakh. The relevant orders by the Government of Assam regarding the matter are in process.
- 5.15.5 Since, the present Authorized Share Capital of AEGCL is Rs.10,000 Lakh (100 Lakh shares of Rs. 100 each) only and paid up Capital is Rs. 9,993 Lakh, it cannot accommodate any further increase in Equity Share Capital. To accommodate above proposed Conversion of Rs. 2,59,346 Lakh from Grant and Loans to Equity a proposal to the Government of Assam for enhancement of the present Authorised Share Capital to Rs. 3,00,000 Lakh (3,000 Lakh share of Rs.100 each) is in process.
- 5.15.6 Hence, considering the above scenario, AEGCL has proposed the following capital expenditure amounting to Rs. 4.96 Cr. through its own internal resources i.e., Internal Accruals or retained earnings generated from the cash.
- i. **220kV Bay construction at Balipara end (PGCIL)** - The second circuit of the 220kV Sonabil-Balipara transmission line will be operationalized by AEGCL when the terminal bay at Balipara Substation (PGCIL) is completed. The power supply position at Sonabil substation and AEGCL's 220kV Samaguri GSS, as well as all related downstream networks, will be more reliable and secure.
  - ii. **Construction of 2 Nos 132 kV Bay at Gohpur for LILO of Biswanath Charialli (POWERGRID) – Itanagar 132kV D/c line** – AEGCL has carried out transmission system works under TBCB process for the NER System Strengthening Scheme-II (Part-B) and V (NER-II B & V). AEGCL will supply two 132kV bays at the 132kV Gohpur Substation as part of the project's scope. The two bays at Gohpur GSS are being built for the LILO of Biswanath Charialli (PGCIL) - Itanagar 132kV D/c line. This would improve the system's security and reliability at Gohpur and other substations like as North Lakhimpur, Majuli, and Dhemaji
- 5.15.7 AEGCL submits that as per the standard accounting policies Retained Earnings/ Internal Accruals are classified as Equity and accordingly, any investment from the



same shall be treated as Equity Investment. Hence, the aforementioned capital expenditure shall be treated as 100% equity contribution.

5.15.8 In view of the above, AEGCL requests the Hon'ble Commission to approve the Return on Equity for FY 2022-23 to FY 2024-25.

#### **5.16 Taxes for FY 2022-23 to FY 2024-25**

5.16.1 As per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021, Income Tax shall be reimbursed to the transmission licenses as per actual income tax paid, based on the documentary evidence submitted at the time of truing up of each year.

#### **5.17 Bulk Supply Tariff (BST) – Terminal Benefits for FY 2022-23 to FY 2024-25**

5.17.1 Government of Assam (GoA) vide its Notification dated 4th February 2005 had entrusted the existing Pension Trust to be common trust for all the new companies till further orders of ASEB/GoA. Terminal benefits are defined as follows in Clause 1.5 of the aforementioned notification:

*"ASEB's employee related liabilities, including payment of pension, gratuity, leave encashment and general provident fund and any other retirement benefits and other applicable benefits including the right to have the appropriate revisions in the above benefits consistent with the practice that were prevalent with the Board".*

5.17.2 The GoA's, according to its commitment at (Para 6 (10) of First Transfer Scheme dated 10.12.2004) to facilitate the development of plan for meeting the terminal benefit obligation has developed the plan for meeting these obligations as below:

- Interest over existing corpus,
- Electricity Duty (currently @ 5 % on aggregate energy charges and fixed charges),
- Special Charge on Bulk Supply Tariff (currently @15 paisa per unit on energy injected to APDCL) and
- Budgetary Support from GoA to meet any Shortfall.

5.17.3 Further, regarding funding of future services, GoA laid down that the new companies will contribute 22.79% of their existing employee's (Basic + DA) every month till the retirement.

5.17.4 The rate of pension contribution was further enhanced to 23.31% w.e.f. 01.12.2012 and it is further increased to 33.50% w.e.f. 01.06.2019.





### 5.18 Shortfall of Pension Trust

5.18.1 According to the ASEB Pension Trust, The Assam Government has committed to bridging the deficit through budgetary support. However, ASEB Pension Trust would like to point out that from FY 2005-06 to FY 2020-21, the outflow on account of payment of terminal benefits was Rs. 5833.10 Cr., compared to a total inflow of Rs. 3162.52 Cr., resulting in a shortfall of Rs. 3520.25 Cr.

5.18.2 Since the sources of financing unfunded obligations remained insufficient, GOA provided financial support to the Pension Trust for the amount of Rs.1993.10 crores till the end of FY 2020-21, leaving a net shortfall of Rs.1527.15 crores. This deficit has arisen mostly because of the GoA's inconsistency in giving fiscal support to the Pension Trust year after year. The details of the pensioners and the family pensioners as on 01.11.2021 is provided below.

| S.No | Name of the Bank | Pensioners   | Family Pensioners | Total        |
|------|------------------|--------------|-------------------|--------------|
| 1    | SBI              | 10746        | 6403              | 17149        |
| 2    | NEPAL SBI        | 69           | 71                | 140          |
| 3    | UBI              | 912          | 1039              | 1951         |
| 4    | AXIS BANK        | 75           | 81                | 156          |
|      | <b>Total</b>     | <b>11802</b> | <b>7594</b>       | <b>19396</b> |

### 5.19 Impact of reduction in BST rate

5.19.1 Hon'ble Commission's decision to reduce Special Charge on BST from 20 to 15 paisa per unit through its Tariff Order dated 1st March 2019 reduced the inflow of Pension Trust to the tune of Rs. 47 Crore for FY 19-20, negating the advantage of the modification of Electricity Duty.

5.19.2 The trust is incurring monthly deficit of Rs. 30 Crore approx., which is managed through the following (i) Utilization of Pension contribution for future services (ii) Settlement of GPF and LEB liability through company Accounts (iii) Redemption from Corpus Fund.

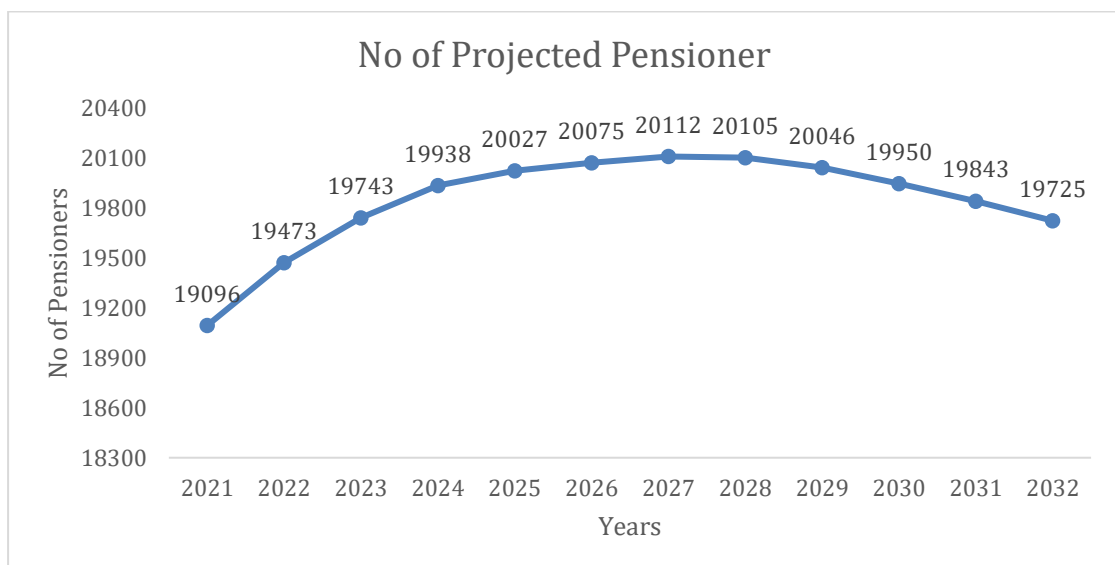
5.19.3 The employee expenses, in general, form a considerable part of O&M expenses and includes all types of employee related expenses like Salary, contribution to CPF, gratuity, pension, etc., Most of the utilities in many states have been collecting terminal liabilities such as pension and gratuity under employee expenses and the same are being collected through Tariff.

5.19.4 The CERC in its order 197/MP/2016, while allowing a pass through to the claims under the pension and gratuity fund made by DVC, has considered the details of the expenditure on the welfare activities of the DVC. Further, the issue of pension



and gratuity fund has been decided in favor of the DVC by judgment dated 19.02.2016 passed by this Appellate Tribunal in Appeal No.184 and 305 of 2013 in the matter of Bhaskar Shrachi Alloys Ltd. & Ors. Vs. CERC.

- 5.19.5 CERC in its order dated 06.08.2009 had allowed the DVC to recover 60% of the admitted P&G liability of Rs.1534.49 Cr. during 2006-09 period and the balance 40% of liability during 2009-14 in compliance of the directions contained in the judgment of APTEL dated 23.11.2007 in Appeal No.273/2006 and other connected appeals.
- 5.19.6 In many states, post unbundling of SEB's full amount liability of terminal benefit liability is loaded in tariff (such as Punjab, Himachal Pradesh, Rajasthan, Chhattisgarh etc.,) and in some states the whole liability on account of past unfunded portion at the time of unbundling have been recognized in the books of successor companies and bonds of matching amount have been issued to settle the liability (in the states of Andhra Pradesh, Haryana, West Bengal, Kerala etc.,), the interest and principal repayment of which is again loaded in the tariff.
- 5.19.7 Employee expenditures, including pensions, are standard and legitimate expenses that should not be denied. As our pensioners grow in number, it is AEGCL's responsibility to pay the terminal benefits of its employees. This will have an impact on future outflows of funds due to the sinking of corpus amount created in order to settle the shortfall of Rs. 1527 crores until FY 2020-21. AEGCL will face financial hardships as a result of the reduction in BST rate. The projection of the pensioners for the upcoming years is provided below.





5.19.8 In view of the above, AEGCL humbly submits the special charges on account of Bulk Supply tariff has been computed considering the Bulk Supply Tariff at 20 paise per unit of energy sent out to APDCL. Accordingly, the Special Charges for the control period are tabulated below:

**Table 75 : BST for FY 2022-23 to FY 2024-25**

(Rs. Crs.)

| S.N. | Particulars                           | MYT Projection |               |               |
|------|---------------------------------------|----------------|---------------|---------------|
|      |                                       | FY 22-23       | FY 23-24      | FY 24-25      |
| 1    | Special Charges on Bulk Supply Tariff | 201.96         | 206.00        | 210.12        |
| 2    | <b>Total</b>                          | <b>201.96</b>  | <b>206.00</b> | <b>210.12</b> |

5.19.9 AEGCL requests the Hon'ble Commission to consider the above charges and approve it without any disallowance.

**5.20 Non-Tariff Income for FY 2022-23 to FY 2024-25**

5.20.1 As per the AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021, the amount of non-tariff income shall be deducted from the aggregate revenue requirement in determining annual transmission charges of the Transmission Licensee.

5.20.2 The income in this category comprises of income from investments with Banks, miscellaneous receipts, etc., Year wise details of Non-tariff Income are shown in the table below.

**Table 76: Non-Tariff Income for FY 2022-23 to FY 2024-25**

(Rs. Crs.)

| S.N. | Particulars  | FY 2022-23   | FY 2023-24   | FY 2024-25   |
|------|--|--------------|--------------|--------------|
| A    | <b>Income from Investment, Fixed &amp; Call Deposits</b> |              |              |              |
|      | Income from Investments                                  |              |              |              |
|      | Interest on fixed deposits                               | 39.01        | 39.01        | 39.01        |
|      | Income on other investments (Dividend)                   |              |              |              |
|      | Interest from Banks                                      | 0.83         | 0.83         | 0.83         |
|      | Interest on GPF  | -2.69        | -2.69        | -2.69        |
|      | <b>Sub Total</b>   | <b>37.15</b> | <b>37.15</b> | <b>37.15</b> |
| B    | <b>Other Non-Tariff Income</b>                           |              |              |              |
|      | Miscellaneous Receipts                                   |              |              |              |
|      | Penalty for contractor/supplier for delay, etc.          | 15.80        | 15.80        | 15.80        |
|      | Rebate received from PGCIL                               |              |              |              |
|      | Rentals from staff quarters                              |              |              |              |



| S.N.     | Particulars      | FY 2022-23   | FY 2023-24   | FY 2024-25   |
|----------|------------------|--------------|--------------|--------------|
|          | <b>Sub-Total</b> |              |              |              |
| <b>C</b> | <b>Total</b>     | <b>52.95</b> | <b>52.95</b> | <b>52.95</b> |

5.20.3 **Income from other investment (Dividend)** - As per clause 68.1 of MYT Regulation 2021, "Provided that the interest/dividend earned from investments made out of Return on Equity corresponding to the regulated business of the Transmission Licensee shall not be included in Non-Tariff Income". Therefore, the interest/dividend earned from North East Transmission Company Limited (NETCL) by AEGCL has not been considered under NTI.

5.20.4 **Interest on GPF-** The GPF liability is payable to an employee only after completion of 25 years of qualifying services. The accumulation of GPF is utilised as internal resources by AEGCL. As such GPF is shown as unsecured loan and the interest payable on GPF has been computed at 7.10% per annum for FY 2020-21 amounting to Rs. 2.69 crore. Interest on GPF is deducted from NTI, Further AEGCL requests the Hon'ble Commission to approve the interest on GPF that has been deducted from NTI.

## 5.21 Income from Open Access Consumers

5.21.1 The Income from open access consumers has been projected based on actual of FY 2020-21 and six months actual for FY 2021-22. AEGCL hereby submits the projected income from open access consumers for the control period is provided below:

**Table 77 : Income from Open Access for FY 2022-23 to FY 2024-25**

(Rs. Crs.)

| S.N. | Particulars              | FY 2022-23   | FY 2023-24   | FY 2024-25   |
|------|--------------------------|--------------|--------------|--------------|
| 1    | Income from OA Consumers | 12.00        | 12.00        | 12.00        |
| 2    | <b>Total</b>             | <b>12.00</b> | <b>12.00</b> | <b>12.00</b> |

## 5.22 Contribution to Contingency Reserves for FY 2022-23 to FY 2024-25

5.22.1 In accordance with Regulation 67.9 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021 stipulate the computation of contingency reserves is as follows:

*" 67.9.1 The Transmission Licensee may make an appropriation to the Contingency Reserve of a sum not exceeding 0.1 per cent of the gross fixed assets approved by the Commission at the beginning of the year, for each year, which shall be allowed in the calculation of aggregate revenue requirement:*

*Provided that where the amount of such Contingency Reserve exceeds one (1) per cent of the gross fixed assets, no such appropriation shall be allowed, which would have the effect of increasing the reserve beyond the said maximum:*



*Provided further that the amount so appropriated may be invested in securities and fixed deposit. Interest earned shall be added to the Contingency Reserve.*

*Provided also that the Transmission Licensee shall maintain separate account for such reserve.*

*67.9.2 The Contingency Reserve shall not be drawn upon during the term of the licence except to meet such charges as may be approved by the Commission as being the expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee;*

*Provided that such drawal from Contingency Reserve shall be computed after making due adjustments for any other compensation that may have been received by the Licensee as part of an insurance cover and Government Grant, if any."*

- 5.22.2 The creation of contingency reserves for FY 2022-23 to FY 2024-25 to coffer for protection of flood demised assets/ construction of new towers in place of collapsed towers. As is well known the river basins of Assam in general and north bank river basins in particular bear a pattern which is totally different from other basin rivers in the country.
- 5.22.3 It goes without saying that the Brahmaputra River is geologically the youngest among the major rivers in the world, which receives a substantial part of its inflow from north bank tributaries. The tributaries of river Brahmaputra are known for changing of course ever so often leaving behind a heavy silted riverbed.
- 5.22.4 The recent years have witnessed construction of number of hydroelectric projects build upstream in Bhutan and Arunachal Pradesh. These further aggravate the flood situation in the downstream areas of the river resulting in the creation of sprawling areas covered with silts and sediments. The scenario often results in damage to the foundation of towers are either washed away or face the prospect of collapse due to soil erosion. This necessitates the construction of new towers with pile foundation or repair of foundation of towers as per the requirement. Expenditure of such works incurred on is obviously very high.
- 5.22.5 It is worth mentioning that many of the transmission line towers in the north bank of Brahmaputra are vulnerable to erosion and consequent collapse. This is due to the fact that the construction of most of these lines were taken up in early 60's and foundation of these towers may have deteriorated over the period. Further, the protection of the transmission lines during and after the flood is a paramount importance for the prevention of grid collapse in the north bank on the account of snapping of transmission links.



5.22.6 AEGCL is not in such a position to carry out such works through the budgeted amount earmarked for O&M works. The amount released by the government for the repair of flood ravaged towers/ transmission line is also far short of the amount required for such construction works. An estimate based on the field reports, which indicates that there is a minimal requirement of Rs. 6.60 Cr. for the works mentioned above for each year i.e., Rs. 19.80 Crore from FY 2022-23 to FY 2024-25. Hence, the contingency reserve will suffice part of the expenditure and remaining shall be adjusted against R&M expenses. The detailed expenses for carrying out the flood damage works are attached as **Annexure-XII**.

5.22.7 Contribution towards contingency reserves for FY 2022-23 to FY 2024-25 is determined and provided below:

**Table 78: Contribution towards Contingency Reserves for FY 2022-23 to FY 2024-25**

| (Rs.Crs.) |                                   |             |             |             |
|-----------|-----------------------------------|-------------|-------------|-------------|
| S. No.    | Particulars                       | FY 2022-23  | FY 2023-24  | FY 2024-25  |
| 1         | Opening GFA for Previous year     | 2558.00     | 2708.55     | 3079.29     |
| 2         | % Factor                          | 0.1%        | 0.1%        | 0.1%        |
| 3         | <b>Contingency Reserves (1*2)</b> | <b>2.56</b> | <b>2.71</b> | <b>3.08</b> |

5.22.8 AEGCL hereby requests the Hon'ble Commission to approve the same as shown in the above table for the control period.

### 5.23 Aggregate Revenue Requirement for FY 2022-23 to FY 2024-25

5.23.1 Based on the category-wise expense as described above, the Net Aggregate Revenue Requirement for FY 2022-23 to FY 2024-25 of AEGCL is shown in the table below.

**Table 79: Aggregate Revenue Requirement for FY 2022-23 to FY 2024-25**

| (Rs.Crs.) |                            |                |            |            |
|-----------|----------------------------|----------------|------------|------------|
| S. N      | Particulars                | ARR Projection |            |            |
|           |                            | FY 2022-23     | FY 2023-24 | FY 2024-25 |
| 1         | O&M Expenses               | 253.61         | 265.99     | 285.48     |
| a         | Employee Cost              | 199.38         | 213.46     | 228.52     |
| b         | R&M Expenses               | 43.43          | 41.50      | 45.63      |
| c         | A&G Expenses               | 10.45          | 10.70      | 10.96      |
| d         | Training Expenses          | 0.35           | 0.34       | 0.36       |
| 2         | Depreciation               | 59.39          | 70.40      | 92.10      |
| 3         | Interest & Finance Charges | 12.39          | 8.78       | 8.65       |



(Rs.Crs.)

| S. N | Particulars                              | ARR Projection |               |               |
|------|--|----------------|---------------|---------------|
|      |  | FY 2022-23     | FY 2023-24    | FY 2024-25    |
| 4    | Interest on Working Capital              | 13.83          | 14.52         | 15.72         |
| 5    | BST for Pension Trust Fund               | 201.96         | 206.00        | 210.12        |
| 6    | Return on Equity                         | 14.10          | 14.97         | 15.51         |
| 7    | Contribution to Contingency Reserve      | 2.56           | 2.71          | 3.08          |
| 8    | Less: Non-Tariff Income/ Other Income    | 52.95          | 52.95         | 52.95         |
| 9    | <b>Aggregate Revenue Requirement</b>     | <b>504.89</b>  | <b>530.42</b> | <b>577.71</b> |
| 12   | Less: Revenue from STOA/MTOA Charges     | 12.00          | 12.00         | 12.00         |
| 13   | <b>Net Aggregate Revenue Requirement</b> | <b>492.89</b>  | <b>518.42</b> | <b>565.71</b> |

5.23.2 AEGCL requests the Hon'ble Commission to approve the Aggregate Revenue Requirement for FY 2022-23, FY 2023-24 and 2024-25 amounting to Rs. 492.88 crores, Rs. 518.41 crores and Rs. 565.70 crores respectively.

#### 5.24 Tariff Computation for FY 2022-23

5.24.1 AEGCL summarizes the Truing up exercise for FY 2020-21, APR for FY 2021-22 and the ARR for FY 2022-23 to FY 2024-25 and submits the following Tariff computation.

5.24.2 The Surplus on account of True-up for FY 2020-21 along with the holding Cost has been computed below. The Interest rate has been considered equal to the average State Bank of India MCLR (1 Year tenure) prevalent last available six months plus 300 basis points i.e., 9.65% (6.65% plus 300 basis points) as per AERC (MYT Regulations) 2021.

**Table 80 : Total Surplus of FY 2020-21 along with Carrying Cost**

| Particulars                                     | Rs. Crs.       |
|---|----------------|
| Revenue Surplus for FY 2020-21                  | (16.36)        |
| Carrying cost on Revenue Surplus for FY 2020-21 | (0.85)         |
| <b>Total Gap / (Surplus)</b>                    | <b>(17.20)</b> |

**Table 81 : Carrying/ Holding Cost of FY 2020-21**

| Particulars                         | FY 2020-21 | FY 2021-22 | FY 2022-23 |
|-------------------------------------|------------|------------|------------|
| Opening Balance                     | 0          | (4.34)     | (4.34)     |
| Recovery/(Addition) during the year | (4.34)     | -          | (4.34)     |
| Closing Balance                     | (4.34)     | (4.34)     |            |
| Rate of Interest (%)                | 10.05%     | 9.65%      | 9.65%      |



| Particulars                            | FY 2020-21 | FY 2021-22 | FY 2022-23    |
|--|------------|------------|---------------|
| <b>Carrying / (Holding Cost)</b>       | (0.22)     | (0.42)     | (0.21)        |
| <b>Total Carrying / (Holding Cost)</b> |            |            | <b>(0.85)</b> |

5.24.3 It is pertinent to mention that the Hon'ble Commission during the approval of ARR doesn't consider the income on wheeling charges from Open Access charges for further deduction from Net ARR of respective Financial Year because of which during the True-Up of respective Financial Year, the same Open Access Charges is deducted from AEGCL's ARR which reflects the lower ARR than the approved ARR by the Hon'ble Commission resulting in revenue surplus.

5.24.4 Hence, the additional holding cost on same Open Access Charges in account of AEGCL's ARR is additional loss to AEGCL.

5.24.5 Therefore, AEGCL request the Hon'ble Commission not to consider the holding cost on the revenue surplus on account of Open Access Charges. Moreover, the amount which is not received from the consumer in ARR of respective years, the holding cost on same shall not be considered.

**Table 82 : Tariff Computation for FY 2022-23**

| Particulars  | FY 2022-23     |
|--|----------------|
| Stand-alone Annual Revenue Requirement (Rs. Crs.)              | 492.89         |
| Previous Revenue Gap / (Surplus) with carrying cost (Rs. Crs.) | (17.20)        |
| <b>Net Annual Revenue Requirement (Rs. Crs.)</b>               | <b>475.68</b>  |
| <b>Transmission Charge (Rs. / kWh)</b>                         | <b>0.452</b>   |
| <b>Transmission Access Charge (Rs. /MW/Day)</b>                | <b>5588.52</b> |

5.24.6 Transmission access charge has been computed based on 10% escalation over Peak load (2332.00 MW) of FY 2020-21.

5.24.7 In view of the above, AEGCL requests the Hon'ble Commission to approve the Transmission Charge of Rs. 0.452/kWh and Transmission Access Charge of Rs. 5588.52 per MW/day for FY 2022-23.





## 6 PRAYERS BEFORE THE HON'BLE COMMISSION

1. The present petition provides, AEGCL's approach for formulating the proposed tariff for ensuing year, the broad basis for projections used, summary of the proposals being made to the Hon'ble Commission.
2. In order to align the thoughts and principles behind the Tariff Proposal and the ARR, AEGCL respectfully seeks an opportunity to present their case prior to the finalization of the Tariff Order. AEGCL believes that such an approach would go a long way towards providing a fair opportunity to all the stakeholders including AEGCL and may eliminate the need for a review or clarification.
3. AEGCL may also be permitted to propose suitable changes to the ARR and the mechanism of meeting the revenue on further analysis, prior to the final approval by the Hon'ble Commission.
4. In view of the above, the Petitioner respectfully prays that Hon'ble Commission may:
  - Accept the Annual Revenue Requirements and Tariff proposal for Transmission Business respectively in accordance with:
  - The guidelines outlined in previous AERC Orders passed in various matters relating to AEGCL; and
  - The principles contained in AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations 2018 for Truing up of FY 2020-21 and Annual Performance Review of FY 2021-22;
  - To admit the MYT Petition as per the provisions of the AERC (MYT) Regulations 2021 and consider present Petition for further proceedings before Hon'ble Commission;
  - To approve the total recovery of Aggregate Revenue Requirement and revenue gap for FY 2022-23 to FY 2024-25 along with other claims as proposed by AEGCL;
  - To grant any other relief as the Hon'ble Commission may consider appropriate;
  - To pass any other order as the Hon'ble Commission may deem fit and appropriate under the circumstances of the case and in the interest of justice;
  - To condone any error/omission and to give opportunity to rectify the same;
  - To permit AEGCL to make further submissions, addition and alteration to this Petition as may be necessary from time to time;



## 7 COMPLIANCE OF DIRECTIVES

In reference to the directives issued by the Commission to AEGCL in the Tariff Order dated 15<sup>th</sup> February 2021, AEGCL submitted the replies to directives on quarterly basis to the Hon'ble Commission. AEGCL, hereby submit the replies to the Compliance of Directives to the Commission as under:

| Sl. No. | Directives  | Reply of AEGCL   |
|---------|---|--|
| 1       | <b>Directive 1:</b> Energy Audit and Implementation of SAMAST | <ul style="list-style-type: none"><li>The Energy Audit report for FY 2020-21 has been submitted to the Hon'ble Commission on 03.05.2021 and 23.07.2021.</li><li>AEGCL ensures that the implementation of SAMAST along with the installation of meters at all interconnecting points of each grid substation will be completed within proper timelines.</li><li>The comprehensive plan showing the status of existing meter for SAMAST and additional requirement has been submitted to the Hon'ble Commission on 23.07.2021. However, the status of SAMAST as on 30.10.2021 is attached herewith as <b>Annexure-XIII</b></li></ul> |
| 2       | <b>Directive 2:</b> Capacity Building of AEGCL                | <ul style="list-style-type: none"><li>AEGCL has submitted the report on manpower planning study to the Hon'ble Commission on 15.03.2021 and 23.07.2021</li><li>AEGCL has submitted the training calendar for its employees for FY 2021-22, duly approved by its Board on 21.04.2021 and 23.07.2021</li><li>In order to facilitate preventive and schedule maintenance of transmission substations and lines on time, AEGCL has prepared a report on training for maintenance team and same has been submitted to the Hon'ble Commission on 23.07.2021.</li></ul>   |
| 3       | <b>Directive 3:</b> Capacity Building of SLDC                 | <ul style="list-style-type: none"><li>AEGCL has submitted the training calendar for its SLDC employees for FY 2021-22 to the Hon'ble Commission on 21.04.2021 and 23.07.2021.</li></ul>  |
| 4       | <b>Directive 4:</b> Evacuation of Power through AEGCL network | <ul style="list-style-type: none"><li>Evacuation of power from ISGS to Discom is normally not encouraged by CEA, however, for specific cases such arrangement is allowed. For example, 220 kV Kathalguri (Assam Gas Based Power Project) to Tinsukia (AEGCL) and Mariani (AEGCL) and 220 kV double ckt BgTPP (NTPC Bongaigaon) to Salakati (AEGCL).</li><li>Considering the location of existing ISGS in Assam, no further direct connectivity with AEGCL appears feasible. However, a study report has been prepared and submitted on 21.10.2021.</li></ul>   |



| Sl. No. | Directives                                 | Reply of AEGCL   |
|---------|--|--|
| 5       | <b>Directive 5:</b> Coordination Committee | <ul style="list-style-type: none"><li>• The Coordination Committee consisting of senior Officers from APGCL, AEGCL, SLDC and APDCL for settlement of matters of common interests relevant to generation, evacuation of power and supply to consumers has been constituted on 12.03.2021. The office order of the same has been submitted to the Hon'ble Commission on 15.03.2021.</li><li>• The Coordination Committee meeting was held on 15.11.2021 at SLDC. The members have discussed the issue of power supply position, requirement of transformer and transmission line augmentation etc., and the issue of 66kV network and its future utilization plan.</li></ul> |

**Annexure – I**  
**Audited Annual Accounts**  
**FY 2020-21**

# **Annual Accounts 2020-21**



**ASSAM ELECTRICITY GRID CORPORATION  
LIMITED.**

**CIN: U40101AS2003GC007238**

**(A Public Sector Undertaking)**

**[Registered Office: Bijulee Bhawan, Paltan Bazar,  
Guwahati - 781001]**

1  
ASSAM ELECTRICITY GRID CORPORATION LIMITED

**BALANCE SHEET AS AT 31ST MARCH, 2021**

(₹ Lakh)

| Particulars  | Notes | As at<br>31st March, 2021 | As at<br>31st March, 2020 |
|--|-------|---------------------------|---------------------------|
| <b><u>I. EQUITY &amp; LIABILITIES</u></b>                  |       |                           |                           |
| <b>(A) Shareholder's Funds</b>                             |       |                           |                           |
| (a) Share Capital  | 1     | 9,993                     | 9,993                     |
| (b) Reserves and Surplus                                   | 2     | 1,68,386                  | 1,61,676                  |
| <b>(B) Share Application Money<br/>(Pending Allotment)</b> |       |                           |                           |
|  | 3     | -                         | -                         |
| <b>(C) Non Current Liabilities</b>                         |       |                           |                           |
| (a) Long Term Borrowings                                   | 4     | 28,492                    | 67,520                    |
| (b) Long Term Provisions                                   | 5     | 303                       | 1,163                     |
| <b>(D) Current Liabilities</b>                             |       |                           |                           |
| (a) Short Term Borrowings                                  | 6     | -                         | -                         |
| (b) Trade Payables   | 7     | 19,141                    | 19,012                    |
| (c) Other Current Liabilities                              | 8     | 1,33,215                  | 87,869                    |
| (d) Short Term Provisions                                  | 9     | 2,489                     | 5,869                     |
| <b>Total ::</b>  |       | <b>3,62,019</b>           | <b>3,53,102</b>           |
| <b><u>II. ASSETS</u></b>                                   |       |                           |                           |
| <b>(A) Non-Current Assets</b>                              |       |                           |                           |
| <b>(a) Fixed Assets</b>                                    |       |                           |                           |
| (i) Tangible Assets  | 10    | 1,18,666                  | 1,14,008                  |
| (ii) Capital Work-In-Progress                              | 10    | 80,332                    | 86,908                    |
| (b) Non Current Investment                                 | 11    | 5,348                     | 5,348                     |
| (c) Other Non Current Assets                               | 12    | 27                        | 35                        |
| <b>(B) Current Assets</b>                                  |       |                           |                           |
| (a) Current Investment                                     | 13    | -                         | -                         |
| (b) Inventories  | 14    | 1,449                     | 1,867                     |
| (c) Trade Receivable                                       | 15    | 14,761                    | 13,188                    |
| (d) Cash & Cash Equivalents                                | 16    | 1,00,244                  | 91,493                    |
| (e) Short Term Loans & Advances                            | 17    | 2,844                     | 2,819                     |
| (f) Other Current Assets                                   | 18    | 38,348                    | 37,436                    |
| <b>Total ::</b>  |       | <b>3,62,019</b>           | <b>3,53,102</b>           |
| <b>Significant Accounting Policies</b>                     | I     |                           |                           |

The accompanying notes form an integral part of these financial statements.

For and on behalf of the Board

  
(D.J. Hazarika)  
Managing Director


  
(M. Konwar)  
Independent  
Director

  
(P.K. Barman)  
CGM (F&A) (i/c)

**For R. M. KOTHARI & CO.**  
Chartered Accountants

  
(Prateek Kothari)  
PARTNER  
M. No. 413362

13/09/2021

  
(D. Barua)  
Company Secretary

## ASSAM ELECTRICITY GRID CORPORATION LIMITED

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED  
31ST MARCH, 2021

(₹ Lakh)

| Particulars                                | Notes | Year ended<br>31st March, 2021 | Year ended<br>31st March, 2020 |
|--|-------|--------------------------------|--------------------------------|
| <b><u>I. INCOME</u></b>                    |       |                                |                                |
| (a) Revenue From Operations                | 19    | 38,775                         | 27,260                         |
| (b) Other Income                           | 20    | 6,424                          | 7,034                          |
| <b>Total Revenue ::</b>                    |       | <b>45,199</b>                  | <b>34,294</b>                  |
| <b><u>II. EXPENDITURE</u></b>              |       |                                |                                |
| (a) Employee Benefits Expense              | 21    | 14,499                         | 15,728                         |
| (b) Finance Costs                          | 22    | 7,289                          | 5,754                          |
| (c) Depreciation and Amortization Expenses | 23    | 11,550                         | 10,153                         |
| (d) Other Expenses                         | 24    | 14,123                         | 20,819                         |
| <b>Total Expenses ::</b>                   |       | <b>47,461</b>                  | <b>52,454</b>                  |
| <b>Profit (Loss) Before Tax (I-II)</b>     |       | <b>(2,262)</b>                 | <b>(18,160)</b>                |
| <b><u>III. TAX EXPENSES</u></b>            |       |                                |                                |
| (a) Current Tax                            |       | -                              | -                              |
| (b) Deferred Tax                           |       | -                              | -                              |
| <b>Profit (Loss) for the period</b>        |       | <b>(2,262)</b>                 | <b>(18,160)</b>                |
| <b><u>IV. Earnings per share :</u></b>     |       |                                |                                |
| (a) Basic (In ₹)                           | 25    | (23)                           | (182)                          |
| (b) Diluted                                |       | -                              | -                              |
| <b>Significant Accounting Policies</b>     | I     |                                |                                |

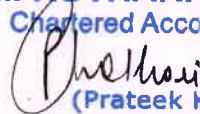
The accompanying notes form an integral part of these financial statements.

For and on behalf of the Board

  
(D.J. Hazarika)  
Managing Director


  
(P.K. Barman)  
CGM (F&A) (i/c)

**For R. M. KOTHARI & CO.**  
Chartered Accountants

  
(Prateek Kothari)  
PARTNER  
M. No. 413362

13/09/21

  
(M. Konwar)  
Independent  
Director

  
(D. Barua)  
Company Secretary

**ASSAM ELECTRICITY GRID CORPORATION LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021**

(₹ Lakh)

| Sl. No.  | Particulars   | Year ended 31 <sup>st</sup> March, 2021 | Year ended 31 <sup>st</sup> March, 2020 |
|----------|---|---|---|
| <b>A</b> | <b>Cash Flow from Operating Activities</b>                        |   |   |
|          | Net Profit (loss) before Tax                                      | (2,262)                                 | (18,160)                                |
|          | Excess provision for MAT/Income Tax in Prior Periods              | -                                       | 1,804                                   |
|          | Add :-  |   |   |
|          | Misc. Expenditure written off                                     | 8                                       | (29)                                    |
|          | Depreciation including adjustment                                 | 12,302                                  | 10,505                                  |
|          | Other income  | (6,424)                                 | (7,034)                                 |
|          | Interest & Finance Charges  | 7,289                                   | 5,754                                   |
|          | Provision for Income Tax  | -                                       | -                                       |
|          | <b>Operating Profit (loss) before Working Capital changes</b>     | <b>10,914</b>                           | <b>(7,160)</b>                          |
|          | Adjusted for :  |   |   |
|          | Changes in Inventories  | 418                                     | 315                                     |
|          | Changes in Sundry Debtors   | (1,573)                                 | 15,875                                  |
|          | Changes in Other Current Assets                                   | (911)                                   | (3,909)                                 |
|          | Changes in Loans and Advances                                     | (25)                                    | (5)                                     |
|          | Changes in Other Current Liabilities                              | 45,346                                  | 6,230                                   |
|          | Changes in Short Term Provisions                                  | (3,380)                                 | (1,704)                                 |
|          | Changes in Trade Payable  | 130                                     | (3,736)                                 |
|          | Changes in Short Term Borrowings                                  | -                                       | -                                       |
|          | Changes in Long Term Provisions                                   | (859)                                   | (952)                                   |
|          | Other income from PGCIL, sale of Fixed Assets, etc.               | 1,592                                   | 1,614                                   |
|          | Operating Profit (loss) after Working Capital changes             | 51,652                                  | 6,568                                   |
|          | <b>Net Cash Flow from Operating Activities</b>                    | <b>51,652</b>                           | <b>6,568</b>                            |
| <b>B</b> | <b>Cash Flow from Investment Activities</b>                       |   |   |
|          | Changes in Fixed Assets   | (16,963)                                | (42,058)                                |
|          | Changes in CWIP   | 6,576                                   | 20,902                                  |
|          | Changes in Investments  | -                                       | -                                       |
|          | Other income from FD with Banks, Interest from Banks, etc.        | 4,832                                   | 5,419                                   |
|          | <b>Net Cash Flow from Investing Activities</b>                    | <b>(5,555)</b>                          | <b>(15,737)</b>                         |
| <b>C</b> | <b>Cash Flow from Financing Activities</b>                        |   |   |
|          | Changes in Share Capital  | -                                       | -                                       |
|          | Changes in Secured Loan   | -                                       | -                                       |
|          | Changes in Unsecured Loan   | (38,127)                                | 3,101                                   |
|          | Changes in GoA Grant  | 4,812                                   | 1,250                                   |
|          | Changes in ADB Grant  | -                                       | -                                       |
|          | Changes in Grant from Central Government                          | 2,633                                   | 2,440                                   |
|          | Changes in Customer's Contribution towards cost of capital assets | 330                                     | -                                       |
|          | Changes in GPF  | (901)                                   | (882)                                   |
|          | Changes in Other Reserves   | 1,196                                   | 1,483                                   |
|          | Interest and Other Charges  | (7,289)                                 | (5,754)                                 |
|          | <b>Net Cash Flow from Financing Activities</b>                    | <b>(37,346)</b>                         | <b>1,638</b>                            |
|          | <b>Net Changes in Cash and Cash Equivalents (A+B+C)</b>           | <b>8,751</b>                            | <b>(7,531)</b>                          |
|          | <b>Opening Balance of Cash and Cash Equivalents</b>               | <b>91,493</b>                           | <b>99,024</b>                           |
|          | <b>Closing Balance of Cash and Cash Equivalents</b>               | <b>1,00,244</b>                         | <b>91,493</b>                           |

For and on behalf of the Board

(D.J. Hazarika)  
Managing Director

(P.K. Barman)  
CGM (F&A) (i/c)

**For R. M. KOTHARI & CO.**  
Chartered Accountants

(Preetam Kothari)  
PARTNER  
M. No. 413362

13/09/21

(M. Konwar)  
Independent  
Director

(D. Barua)  
Company Secretary



## Notes to the Financial Statements for the Year Ended 31st March, 2021

### I. Significant Accounting Policies: -

#### 1. Basis of Preparation and accounting:

These financial statements are prepared in accordance with applicable accounting standards in India and the relevant presentational requirements of the Companies Act, 2013. The Financial Statements have also been prepared on a going concern basis under the historical cost convention on the accrual basis of accounting except otherwise stated, in conformity with the Generally Accepted Accounting Principles ("GAAP").

The operations of the Corporation are governed by the provisions of the Electricity Act, 2003 and various regulations and policies framed there under by the appropriate authorities. Accordingly, the Financial Statements have been prepared in terms thereof.

Accounting policies approved by the Board of the Corporation have been followed while preparing the Annual Accounts under AS-1 related to Disclosure of Accounting Policies.

#### 2. Inventories:

Inventories of stores and spares as at the end of the year are valued at cost.

#### 3. Fixed Assets:

Classifications of Fixed Assets are as per Transfer Scheme. Addition of assets has been booked under their natural head of classification. Capitalizations of assets are done on completion /commission of the asset. Block Registers showing categories of Assets, the amount of depreciation charged/ withdrawn, year wise in respect of the assets are maintained at Head Office. The Fixed Asset Register showing particulars including quantitative details and situation of fixed assets as on 31.03.2021 has already been prepared. The Fixed Assets are stated at actual cost less accumulated depreciation.



**4. Classification of Assets and Liabilities:**

All assets & liabilities of the corporation are segregated into current & non-current based on the principles and definitions set out in the Schedule III of the Companies Act, 2013 as amended.

**5. Capital work-in-progress:**

All expenses incurred for acquiring, erecting and commissioning of fixed assets and incidental expenditure incurred during construction of the projects are shown under capital work-in-progress and are allocated to the fixed assets on the completion of the projects.

**6. Depreciation/Amortization:**

Depreciation is provided as per Schedule II of the Companies Act 2013. Part 'B' of this schedule states that " The useful life or residual value of any specific asset, as notified for accounting purposes by a Regulatory Authority constituted under an Act of parliament or by the Central Government shall be applied in calculating the depreciation to be provided for such asset irrespective of the requirements of this Schedule". As such depreciation has been provided at the rates specified in Appendix-I to Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2015 on Straight Line Method subject to a maximum of 90% of the original cost of the asset. Rates of depreciation are shown in the following table.

| <u>Assets</u>   | <u>Depreciation Rate</u> |
|---|--------------------------|
| Land Owned under full title                               | 0.00%                    |
| Land held under lease                                     | 3.34%                    |
| APDRP Land  | 0.00%                    |
| Building containing transmission installations            | 3.34%                    |
| Office Building   | 3.34%                    |
| Temporary erections such as wooden structures             | 100.00%                  |
| APDRP building  | 3.34%                    |
| Other Buildings   | 3.34%                    |
| Cooling Water System                                      | 5.28%                    |
| Cooling Tower & Circulating Water System                  | 5.28%                    |
| Sweet water arrangement including reservoirs, etc.        | 5.28%                    |
| Plant and Pipeline for water supply in residential colony | 5.28%                    |
| Drainage & sweage residential colony                      | 5.28%                    |



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

|  |       |
|--|-------|
| Other Roads  | 3.34% |
| APDRP Other Civil Works  | 3.34% |
| Miscellaneous Civil Works  | 3.34% |
| Transformers   | 5.28% |
| Other plant & equipment  | 5.28% |
| Material handling equipment-earth movers, bulldozers   | 5.28% |
| Material handling equipment-cement mixers  | 5.28% |
| Material handling equipment-cranes   | 5.28% |
| Material handling equipment-others   | 5.28% |
| Switch-gear including cable connections  | 5.28% |
| Batteries including charging equipments  | 5.28% |
| Fabrication shop/work-shop Plant & Equipment   | 5.28% |
| Lightning Arrestors (Pole Type)  | 5.28% |
| Lightning Arrestors (Station Type)   | 5.28% |
| Communication Equipment-Radio & High Frequency carrier system  | 6.33% |
| Communication Equipment-Telephone Lines & Telephones   | 6.33% |
| Static machine tools & equipments  | 5.28% |
| Air Conditioning plant static  | 5.28% |
| Air Conditioning plant portable  | 9.50% |
| Meter testing laboratory tools & equipment   | 5.28% |
| Equipment in hospital/clinics  | 5.28% |
| Tools & Tackles  | 5.28% |
| Show-room equipment  | 5.28% |
| Other miscellaneous equipment  | 5.28% |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages higher than 66KV      | 5.28% |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages from 13.2 KV to 66 KV | 5.28% |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on reinforced concrete supports/steel supports-11 KV and above                   | 5.28% |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on treated wood supports   | 5.28% |
| Up gradation transmission & distribution network( 33 to 66)  | 5.28% |
| Underground cables including joint boxes & disconnecting boxes-11KV  | 5.28% |
| Underground cables-cable duct systems  | 5.28% |
| Metering equipment   | 5.28% |
| Miscellaneous Equipments   | 5.28% |
| Trucks   | 9.50% |
| Jeeps. Trekkers & Motor Cars   | 9.50% |
| Other Vehicles   | 9.50% |



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

|  |        |
|--|--------|
| Furniture & Fixtures                         | 6.33%  |
| Electrical wiring, Light & Fan Installations | 6.33%  |
| Others                                       | 6.33%  |
| Calculators                                  | 6.33%  |
| Typewriters                                  | 6.33%  |
| Cash Registers in Cash Offices               | 6.33%  |
| Refrigerators & water coolers                | 6.33%  |
| Telephone & EPABX                            | 6.33%  |
| Computers                                    | 15.00% |
| Other Office Equipment                       | 6.33%  |

The Depreciation on addition of assets during the year has been calculated day wise. AS-6 related to Depreciation Accounting has been followed while calculating the depreciation.

### 7. Revenue Recognition:

Wheeling Charges of electric energy is accounted on the basis of rates approved by the Hon'ble AERC i.e., Annual Fixed Charge of ₹ 387.49 Crore including SLDC Charge of ₹ 9.68 Crore for FY 2020-21 vide Tariff Order dated 07.03.2020 and Review Tariff Order dated 27.07.2020. As per the said Tariff Orders, the above Wheeling Charge includes the following.

- (a) Net ARR for Transmission for FY 2020-21 vide Review Tariff Order dated 27.07.2020 - ₹ 377.81 Crore.
- (b) SLDC Charges for FY 2020-21 vide Tariff Order dated 07.03.2020 - ₹ 9.68 Crore.

AEGCL had made adjustment of cumulative Revenue Surplus along with the holding cost amounting to Rs. 3.01 Crore approved by the Hon'ble AERC after Truing up for FY 2018-19, vide Review Tariff Order dated 27.07.2020, to the monthly bills raised to APDCL during the FY 2020-21.

Out of total wheeling charges ₹ 145.72 Crore relates to BST Charge against liability towards Pension Trust. But the actual BST Charge computed on the basis of actual energy sent out to APDCL works out to Rs. 136.90 Crore, which results in surplus of Wheeling Charge by Rs. 8.82 Crore. This surplus amount has been adjusted with the approved Wheeling Charge. After considering the above adjustments Revenue from Wheeling charges to APDCL stood at Rs. 375.66 Crore for the FY 2020-21. AS-9 related to Revenue Recognition has been complied.

### 8. Employee Benefits:

Pursuant to the Transfer Scheme, the Government of Assam (GoA) vide its Notification No.PEL.190/2004/69 dated 4<sup>th</sup> February, 2005 notified a plan for meeting out the terminal benefit obligations of personnel so transferred from ASEB to successor entities. As per Clause 1.5 of the said notification, "Terminal Benefit" means the ASEB's employee related liabilities including payment of pension, gratuity, leave encashment and General Provident



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

Fund and any other retirement benefits and other applicable benefits including right to appropriate revisions in the above benefits consistent with the practice that were prevalent in ASEB. Accounting for Retirement Benefits in the Financial Statements of Employers-Provision for Pension, Gratuity and Leave Salary Encashment have been provided as per actuarial valuation under AS-15.

**(a)** Funding for past-unfunded terminal liabilities shall be on the basis of actuarial valuation done as at 9th December 2004 and 4<sup>th</sup> May 2019. In respect of cash outflows towards past-unfunded liabilities of existing employees, existing pensioners and existing family pensioners, funding pattern will be guided by the aforesaid Government notification.

**(b) Funding for future services-Terminal Benefits:**

The Corporation makes a provision for terminal benefits liability for future service of its permanent employees joining in the service before 01.01.2004 @ 33.50% of Basic Pay plus Dearness Allowance as per AERC and in the line with the GoA's Notification mentioned above and Board's approval of Item No. 9 dated 22.01.2021.

**(c) Leave Encashment benefit (LEB) of employees:**

Leave encashment benefits of the old employees are accounted for on cash basis and the claim for recovery of the appropriate share of such amount, i.e., share of past liability relating to period prior to 01.04.2005 is forwarded to the pension trust authorities as per GoA's Notification mentioned here-in-above.

**(d) GPF deductions/payments of employees:**

Payment on account of GPF (Final Withdrawal and Non-refundable advance) to the existing employees is being made from the GPF Account of the Corporation. Claim for recovery of appropriate share of such fund, i.e., share of past-unfunded liability is also forwarded to the Pension Trust authorities as per GoA Notification mentioned here in above.

Provision for interest payable on GPF is made @ 7.10 % per annum on the opening balance and the average subscription of the employees during the year.

**(e) Terminal benefit for new employees (appointed on or after 1.1.2004):**

New pension Scheme is being implemented for the new employees of the Corporation as per Government of India Notification No.5/7/2003-ECB & PR dated 22.12.2003.



**9. Accounting for Government Grants:**

Government grants (both GoA and GoI) have been accounted as capital receipts and taken to Capital Reserves.

**10. Segment Reporting:**

As the Corporation deals in single product and operates under the same economic environment and is not subject to different risk and return, segment reporting as per AS-17 is not required to be disclosed.

**11. Investments:**

Investment consists of Fixed Deposits with Banks. Investments are valued at cost.

**12. Taxes on Income:**

Current tax will be provided for on the taxable profits of the year at the applicable tax rates.

**13. Preliminary Expenses:**

Preliminary expenses are written off over a period of five years in equal installments from the year of commencement of operations.

**14. General Provident Fund:**

GPF liability is payable to an employee only after completion of 25 years of qualifying services. Accumulation of GPF is utilized as internal resources by the Corporation. As such GPF has been shown as unsecured loan.

**15. Prior Period Items:**

Accounting of Prior period items have been done as per AS-5. Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.

**16. AS-30** related to financial instruments: recognition and measurement is not applicable to the Corporation.



**17. BST Charge:**

BST charge payable to Pension Trust has been calculated @15 paisa per unit on the actual energy injected to APDCL.

**18.** As per the Ministry of Corporate Affairs (MCA) notification no. G.S.R.111 (E) dated 16.02.2015, unlisted companies having net worth of rupees two hundred and fifty crore or more but less than rupees five hundred crore, shall comply with the Indian Accounting Standards (Ind AS) for the accounting periods beginning on or after 01.04.2017 [para4 (iii) (b)]. As per para 2(f) of the said notification, 'net worth' shall have the meaning assigned to it in clause (57) of Section 2 of the Companies Act, 2013.

As per section 2(57) of the Companies Act, 2013, 'net worth' has been defined as "Aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation".

Thus, 'net worth' may be calculated using the following formula.

Net worth= (Paid-up Share Capital) + (All Reserves created out of profits of the company)-(Accumulated loss).

In this context it may be mentioned that in the books of accounts of AEGCL, "Reserves and Surplus" includes "Capital Reserves". These "Capital Reserves" are created out of Grant funds given by GoA, ADB and GoI to AEGCL for creation of Fixed Assets of the corporation. Hence, as per the definition of 'net worth', these "Capital Reserves" should be excluded from "Reserves and Surplus" in computation of net worth, because these reserves are not created out of profits of the corporation.

Moreover, these "Capital Reserves" could not be shown under "Paid-up Share Capital", because no Gazette notification from Govt. to covert Grants into Equity is available, without which AEGCL could not raise its' "Paid-up Share Capital".

As per the definition and in view of above explanations, 'net worth' of AEGCL from the FY 2015-16 to FY 2020-21 have been calculated as shown in the following table.



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

(Rs. In Crore)

| Particulars   | As on                       | As on                   | As on                   | As on                   | As on                   | As on                   |
|---|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|   | 31.03.2021<br>(Provisional) | 31.03.2020<br>(Audited) | 31.03.2019<br>(Audited) | 31.03.2018<br>(Audited) | 31.03.2017<br>(Audited) | 31.03.2016<br>(Audited) |
| Paid-up Share Capital   | 99.93                       | 99.93                   | 99.93                   | 99.93                   | 99.93                   | 99.93                   |
| Add: Reserves and Surplus (before adjustment of Accumulated Loss) | 2102.46                     | 2012.74                 | 1961.00                 | 1848.90                 | 1768.40                 | 1622.35                 |
| Less: Capital Reserves  | 1958.35                     | 1880.59                 | 1843.69                 | 1748.19                 | 1681.99                 | 1550.39                 |
| Less: Accumulated Loss  | 418.60                      | 395.98                  | 232.42                  | 464.04                  | 821.42                  | 442.20                  |
| Net-worth   | (174.56)                    | (163.90)                | (15.18)                 | (263.40)                | (635.08)                | (270.31)                |

It is seen from the above table that 'net worth' of AEGCL for the FY 2020-21 does not exceed ₹ 250 Crore. Thus as per the above mentioned notification of MCA, 'Ind AS' is not applicable to AEGCL for the FY 2020-21.





## ASSAM ELECTRICITY GRID CORPORATION LIMITED

19. As per the Directive 3 (Segregation & Strengthening of SLDC) of the Tariff Order dated 07.03.2020 issued by the Assam Electricity Regulatory Commission (AERC), the income/expense pertaining to SLDC included in the "STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021" is shown in the following table.

**STATEMENT OF INCOME & EXPENSE ACCOUNT OF SLDC FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH, 2021**

(Rs. Lakh)

| Particulars                                | Year ended<br>31 <sup>st</sup> March, 2021 | Year ended<br>31 <sup>st</sup> March, 2020 |
|--|--|--|
| <b><u>I. INCOME</u></b>                    |  |  |
| (a) Revenue From Operations                | 968  | 385  |
| (b) Other Income                           | 12   | 44   |
| <b>Total Revenue ::</b>                    | <b>980</b>                                 | <b>429</b>                                 |
| <b><u>II. EXPENDITURE</u></b>              |  |  |
| (a) Employee Benefits Expense              | 430  | 468  |
| (b) Repair & Maintenance Expenses          | 59   | 54   |
| (c) Administration & General Expenses      | 42   | 55   |
| (d) Finance Costs                          | -  | -  |
| (e) Depreciation and Amortization Expenses | 29   | 27   |
| (f) Net Prior Period Charges/(Credits)     | -  | 3  |
| <b>Total Expenses ::</b>                   | <b>560</b>                                 | <b>607</b>                                 |
| <b>Profit (Loss) Before Tax (I-II)</b>     | <b>420</b>                                 | <b>(178)</b>                               |
| <b><u>III. TAX EXPENSES</u></b>            |  |  |
| (a) Current Tax                            | -  | -  |
| (b) Deferred Tax                           | -  | -  |
| <b>Profit (Loss) for the period</b>        | <b>420</b>                                 | <b>(178)</b>                               |



## II. Notes on Accounts

The amounts in Financial Statements are presented in Indian Rupees and all figures have been rounded off to the nearest rupees lakh except when otherwise stated. The operations of the Corporation are governed by the provisions of the Electricity Act, 2003 and various regulations and policies framed there under by the appropriate authorities. The financial statements for the year ended 31st March 2021 are prepared as per Companies Act 2013. The previous year figures have also been reclassified/ regrouped/ rearranged wherever necessary.

### 1. SHARE CAPITAL

(₹ Lakh)

| Particulars   | As at        |              |
|---|--------------|--------------|
|   | 31-03-2021   | 31-03-2020   |
| <b>Authorised Shares Capital</b>                                  |              |              |
| 10000000 equity share of 100 each                                 | 10,000       | 10,000       |
| <b>Issued, Subscribed and paid up</b>                             |              |              |
| (i) 9993194 equity share of ₹100/- each fully paid up             | 9,993        | 9,993        |
| (Previous year 9993194 equity share of ₹100/- each fully paid up) |              |              |
| <b>Total</b>  | <b>9,993</b> | <b>9,993</b> |

1.1 9993194 (previous year 9993194) shares out of the issued, subscribed and paid up Shares Capital were allotted as fully paid up pursuant to transfer scheme without payment being received in cash.

#### 1.2 The details of shareholders

| Name of the Shareholder      | As at 31-03-2021 |        | As at 31-03-2020 |        |
|------------------------------|------------------|--------|------------------|--------|
|                              | No               | % Held | No               | % Held |
| Government of Assam (G.O.A.) | 99,93,194        | 100    | 99,93,194        | 100    |

#### 1.3 The reconciliation of the number of shares outstanding is set out below

| Particulars                                | As at 31-03-2021 | As at 31-03-2020 |
|--|------------------|------------------|
| Equity shares at the beginning of the year | 99,93,194        | 99,93,194        |
| Add : Shares Issued during the year        | -                | -                |
| Equity shares at the end of the year       | 99,93,194        | 99,93,194        |



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

**2. RESERVES AND SURPLUS**

(₹ Lakh)

| Particulars   | As at 31-03-2021 | As at 31-03-2020 |
|---|------------------|------------------|
| <b>Capital Reserves</b>                                   | 1,95,835         | 1,88,059         |
| <b>Other Reserve</b>                                      | 14,411           | 13,215           |
| <b>Profit &amp; Loss Account :</b>                        |                  |                  |
| Profit (Loss) as per Last Balance Sheet                   | (39,598)         | (23,242)         |
| Profit (Loss) for the Year                                | (2,262)          | (18,160)         |
| Add: Excess provision for MAT/Income Tax in Prior Periods | -                | 1,804            |
|   | (41,860)         | (39,598)         |
| <b>Total</b>  | <b>1,68,386</b>  | <b>1,61,676</b>  |

(₹ Lakh)

## 2.1 Capital Reserve Includes :-

|  | <u>As at 31-03-2021</u> | <u>As at 31-03-2020</u> |
|--|-------------------------|-------------------------|
| (a) Grant From GoA   | 75,162                  | 70,350                  |
| (b) Grant From ADB   | 96,686                  | 96,686                  |
| (c) Grant From Central Government                          | 23,656                  | 21,023                  |
| (d) Customer's contribution towards cost of capital assets | 330                     | -                       |

## 2.2 Other Reserve Includes :-

Claim for recovery of appropriate share (77.93 %) of GPF as past unfunded liabilities receivable from Pension Trust as per GoA notification No. PEL. 190/2004/69 dated 04-02-05.

**3. SHARE APPLICATION MONEY PENDING ALLOTMENT**

(₹ Lakh)

| Particulars   | As at 31-03-2021 | As at 31-03-2020 |
|---|------------------|------------------|
| Part of Share Capital of Assam State Electricity Board apportioned to the company vide transfer scheme as per notification of the Government of Assam dated 16-08-2005 which is pending allotment | -                | -                |
| <b>Total</b>  | <b>-</b>         | <b>-</b>         |



**4. LONG TERM BORROWINGS**

(₹ Lakh)

| Particulars            | As at 31-03-2021 | As at 31-03-2020 |
|------------------------|------------------|------------------|
| <b>SECURED :</b>       |                  |                  |
|                        | -                | -                |
| <b>Sub-Total</b>       | -                | -                |
| <b>UNSECURED :</b>     |                  |                  |
| Loans from ADB         | 6,049            | 9,568            |
| State Govt. Loan       | 18,926           | 53,534           |
| General Provident Fund | 3,517            | 4,418            |
| <b>Sub-Total</b>       | <b>28,492</b>    | <b>67,520</b>    |
| <b>Total</b>           | <b>28,492</b>    | <b>67,520</b>    |

4.1 Loans from ADB as at 31.03.2021 include principal amount of loan which is not due for Repayment.

4.2 State Govt. Loan as at 31.03.2021 includes principal amount of loan which is not due for Repayment.

**5. LONG TERM PROVISION**

(₹ Lakh)

| Particulars                               | As at 31-03-2021 | As at 31-03-2020 |
|---|------------------|------------------|
| <b>Provision For Employee Benefits :</b>  |                  |                  |
| Liability towards Pension Trust           | 303              | 1,163            |
| <b>Others :</b>                           |                  |                  |
| Provision for doubtful loans and advances | -                | -                |
| <b>Total</b>                              | <b>303</b>       | <b>1,163</b>     |

5.1 Liability towards Pension Trust includes 33.50% of Pay plus DA of the permanent employees of AEGCL (excluding those who joined services on or after 01.01.04) for the FY 2020-21 for terminal benefits liability for future service as per AERC and GoA's notification No.PEL.190/2004/69 dated 04.02.2005 and Board's approval of Item No. 9 dated 22.01.2021.

5.2 Liability towards Pension Trust includes BST charge payable to Pension Trust computed @ Rs.0.15 per unit on the actual energy injected to APDCL during FY 2020-21.



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

6. SHORT TERM BORROWINGS

(₹ Lakh)

| Particulars                   | As at 31-03-2021 | As at 31-03-2020 |
|-------------------------------|------------------|------------------|
| <b>SECURED :</b>              |                  |                  |
| <b>Bank Overdraft Account</b> | -                | -                |
| <b>UNSECURED :</b>            |                  |                  |
| <b>Total</b>                  | -                | -                |

7. TRADE PAYABLE

(₹ Lakh)

| Particulars                                | As at 31-03-2021 | As at 31-03-2020 |
|--|------------------|------------------|
| <b>Micro, Small And Medium Enterprises</b> |                  |                  |
| <b>Others</b>                              |                  |                  |
| Wheeling Charges Payable to PGCIL          | 2,244            | 2,115            |
| Liability Towards APDCL                    | 16,897           | 16,897           |
| <b>Total</b>                               | <b>19,141</b>    | <b>19,012</b>    |



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

**8. OTHER CURRENT LIABILITIES**

(₹ Lakh)

| Particulars   | As at 31-03-2021 | As at 31-03-2020 |
|---|------------------|------------------|
| <b>Repayment due on Secured Loan :</b>                |                  |                  |
|   | -                | -                |
| <b>Sub-Total</b>                                      | -                | -                |
| <b>Repayment due on Unsecured Loan :</b>              |                  |                  |
| Repayment due on ADB Loan                             | 3,519            | -                |
| Repayment due on State Govt. Loan                     | 35,347           | -                |
| <b>Sub-Total</b>                                      | <b>38,866</b>    | -                |
| <b>Interest accrued and due :</b>                     |                  |                  |
| Interest accrued and due                              | 64,210           | 55,820           |
| <b>Sub-Total</b>                                      | <b>64,210</b>    | <b>55,820</b>    |
| <b>Other Payables :</b>                               |                  |                  |
| Liabilities for Capital supplies/works                | 2,586            | 5,046            |
| Liabilities for O&M supplies/works                    | 2,618            | 2,387            |
| Unpaid salaries, wages, bonus, etc                    | 6                | 6                |
| Salaries, wages, bonus, etc., payable                 | 2,327            | 2,527            |
| Staff deduction and recovery payable                  | 484              | 508              |
| Deposits and retention from suppliers and contractors | 7,222            | 8,254            |
| Other Liabilities                                     | 14,863           | 13,288           |
| Advance from APGCL                                    | 33               | 33               |
| Advance For Terminal Benefits                         | -                | -                |
| <b>Sub-Total</b>                                      | <b>30,139</b>    | <b>32,049</b>    |
| <b>Total</b>  | <b>1,33,215</b>  | <b>87,869</b>    |

**8.1 Repayment due on Unsecured Loan includes :****As at 31-03-2021****(₹ Lakh)  
As at 31-03-2020**

(i) Principal amount of ADB Loan became due for repayment

3,519

-

(ii) Principal amount of State Govt. Loan became due for repayment

35,347

-

**8.2 Interest accrued and due includes :****As at 31-03-2021****As at 31-03-2020**

(i) Interest accrued and due on SG Loan (ADB)

9,111

8,106

(ii) Interest accrued and due on State Govt. Loan

55,099

47,714

(iii) Interest accrued and due on borrowings for Working Capital

-

-



**9. SHORT TERM PROVISION**

(₹ Lakh)

| Particulars                            | As at 31-03-2021 | As at 31-03-2020 |
|--|------------------|------------------|
| <b>Provision For Employee Benefits</b> |                  |                  |
| Staff related provision                | 2,015            | 1,635            |
| <b>Others</b>                          |                  |                  |
| Provision for Liability for Expenses   | 474              | 4,234            |
| Minimum Alternate Tax                  | -                | -                |
| Provision for Income Tax               | -                | -                |
| <b>Total</b>                           | <b>2,489</b>     | <b>5,869</b>     |

9.1 Staff related provision includes provision for bonus of ₹ 27, 00,000 /-. Provision for bonus has been made on the basis of expenditure of the previous year.

9.2 A provision for anticipated arrear due to Revision of Pay amounting to Rs. 38,91,28,463/- was made in the Annual Accounts of AEGCL for the FY 2008-09 under the head "Provision for Liability for Expenses". On scrutiny of the Annual Accounts of AEGCL from the FY 2008-09 to FY 2019-20 it has been noticed that only an amount of Rs. 3,17,63,598/- was reversed and adjusted against this provision during the FY 2011-12 after the payment being made and the balance amount remained unadjusted. The balance amount of Rs. 35, 73, 64,865/- has been reversed and adjusted against the above provision under Prior Period Items in the current FY, as the arrear amount had already been paid to the respective employees and accordingly accounted in the earlier FYs.



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

## 10. FIXED ASSETS

(₹ Lakh)

| Description                     | GROSS BLOCK     |                                      |                 | DEPRECIATION    |                           |                           | NET BLOCK       |                 |                 |
|---------------------------------|-----------------|--------------------------------------|-----------------|-----------------|---------------------------|---------------------------|-----------------|-----------------|-----------------|
|                                 | As at 1.4.2020  | Additions/ Deletions during the year | As at 31.3.2021 | As at 1.4.2020  | Depreciation for the year | Deduction during the year | As at 31.3.2021 | As at 31.3.2021 | As at 31.3.2020 |
| <b>TANGIBLE ASSETS</b>          |                 |                                      |                 |                 |                           |                           |                 |                 |                 |
| <b>OWN ASSETS</b>               |                 |                                      |                 |                 |                           |                           |                 |                 |                 |
| Land & Rights                   | 3,810           | 57                                   | 3,867           | 4               | 1                         | -                         | 5               | 3,862           | 3,807           |
| Building                        | 5,034           | 564                                  | 5,598           | 2,179           | 178                       | -                         | 2,357           | 3,242           | 2,855           |
| Hydraulic                       | 264             | -                                    | 264             | 251             | -                         | -                         | 251             | 13              | 13              |
| Other Civil Works               | 11,063          | 1,726                                | 12,789          | 1,423           | 461                       | -                         | 1,884           | 10,905          | 9,640           |
| Plant & Machinery               | 1,12,065        | 12,603                               | 1,24,668        | 49,023          | 6,444                     | -                         | 55,467          | 69,201          | 63,042          |
| Lines & Cable Network           | 1,05,804        | 1,686                                | 1,07,490        | 71,361          | 5,153                     | -                         | 76,514          | 30,976          | 34,444          |
| Vehicles                        | 496             | -                                    | 496             | 446             | -                         | -                         | 446             | 50              | 50              |
| Furniture & Fixtures            | 461             | 256                                  | 717             | 361             | 39                        | -                         | 400             | 317             | 99              |
| Office Equipment                | 353             | 70                                   | 423             | 296             | 27                        | -                         | 323             | 100             | 58              |
| <b>Total</b>                    | <b>2,39,350</b> | <b>16,963</b>                        | <b>2,56,312</b> | <b>1,25,344</b> | <b>12,303</b>             | <b>-</b>                  | <b>1,37,647</b> | <b>1,18,666</b> | <b>1,14,008</b> |
| <b>CAPITAL WORK IN PROGRESS</b> |                 |                                      |                 |                 |                           |                           |                 | <b>80,332</b>   | <b>86,908</b>   |

10.1

- (i) Depreciation on Plant & Machinery has been charged on continued process plant basis.
- (ii) On fixed assets acquired during the year depreciation is charged on 'Put to Use'.
- (iii) Addition of Fixed Assets during the FY 2020-21 includes ₹ 117, 77, 91,438 /- related to prior periods.
- (iv) Addition of Depreciation during the FY 2020-21 includes ₹ 7, 52, 60,952/- related to prior periods.

10.2

| Capital Work In Progress Includes :-           | (₹ Lakh)         |                  |
|--|------------------|------------------|
|  | As at 31-03-2021 | As at 31-03-2020 |
| (a) Capital works in progress                  | 79,401           | 85,977           |
| (b) Advance to suppliers/contractors (Capital) | 931              | 931              |





**11. NON CURRENT INVESTMENT**

(₹ Lakh)

| Particulars       | As at 31-03-2021 | As at 31-03-2020 |
|-------------------|------------------|------------------|
| Trade Investment  | 5,348            | 5,348            |
| Other Investments | -                | -                |
| <b>Total</b>      | <b>5,348</b>     | <b>5,348</b>     |

11.1 Investment in M/s. North East Transmission Company Ltd. as on 31.03.2021 is ₹ 53,48,20,000/- (5,34,82,000 Equity Shares of ₹10 each) against 13% Equity Share.

**12. OTHER NON CURRENT ASSETS**

(₹ Lakh)

| Particulars                              | As at 31-03-2021 | As at 31-03-2020 |
|--|------------------|------------------|
| <b><u>Long Term Trade Receivable</u></b> |                  |                  |
| Unsecured Considered Good                | -                | -                |
| <b><u>Others</u></b>                     |                  |                  |
| Deferred Cost                            | -                | -                |
| Exp. On Surveys/Feasibility Studies      | 27               | 35               |
| <b>Total</b>                             | <b>27</b>        | <b>35</b>        |

**13. CURRENT INVESTMENT**

(₹ Lakh)

| Particulars                      | As at 31-03-2021 | As at 31-03-2020 |
|----------------------------------|------------------|------------------|
| Investment in Equity Instruments | -                | -                |
| Investment in Liquid Funds       | -                | -                |
| Other Investment                 | -                | -                |
| <b>Total</b>                     | <b>-</b>         | <b>-</b>         |



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

**14. INVENTORIES**

(₹ Lakh)

| Particulars   | As at 31-03-2021 | As at 31-03-2020 |
|---|------------------|------------------|
| 1. Capital Materials Stock A/c                                    | 2,105            | 2,472            |
| 2. O&M Materials Stock A/c  | 783              | 826              |
| 3. Other Material Account   | 323              | 322              |
| 4. Material Stock-Excess/Shortage Pending Investigation – Capital | 25               | 35               |
| <b>Gross Total</b>  | <b>3,237</b>     | <b>3,655</b>     |
| Less Provision Against Stock                                      | 1,788            | 1,788            |
| <b>Net Total</b>  | <b>1,449</b>     | <b>1,867</b>     |

14.1 There is a difference of ₹ 7.51 Crore between book figure of stocks and physical verification report of stocks as on 31.03.2021 which is in the process of reconciliation.

**15. TRADE RECEIVABLES**

(₹ Lakh)

| Particulars   | As at 31-03-2021 | As at 31-03-2020 |
|---|------------------|------------------|
| (Unsecured & Considered Good)                       |                  |                  |
| Over Six Months                                     | -                | -                |
| Others  | -                | -                |
| Receivables against Transmission Charges From-APDCL | 14,761           | 13,188           |
| <b>Total</b>  | <b>14,761</b>    | <b>13,188</b>    |

**16. CASH & CASH EQUIVALENTS**

(₹ Lakh)

| Particulars               | As at 31-03-2021 | As at 31-03-2020 |
|---------------------------|------------------|------------------|
| Balances With Bank        | 10,296           | 17,207           |
| Cash In Hand              | 125              | 143              |
| Fixed Deposits With Banks | 89,823           | 74,143           |
| <b>Total</b>              | <b>1,00,244</b>  | <b>91,493</b>    |

- 16.1 Balances with bank include closing bank balance of HQ as well as of all field units along with the fund in transit.
- 16.2 Cash in Hand includes closing cash balance of HQ as well as of all field units along with imprest with staff.
- 16.3 Fixed Deposits with Banks include closing balance of fixed deposit at various banks.

(₹ Lakh)

|   | <u>As at 31-03-2021</u> | <u>As at 31-03-2020</u> |
|---|-------------------------|-------------------------|
| STDRs managed by AEGCL ( Principal Account) | 80,889                  | 67,516                  |
| STDRs managed by AEGCL-NERPSIP              | 529                     | 228                     |
| STDRs managed by NPS Cell, AEGCL            | 1,600                   | -                       |
| STDRs managed by CPF-I, AEGCL               | 6,806                   | 6,398                   |
| <b>Total</b>                                | <b>89,823</b>           | <b>74,143</b>           |



**17. SHORT TERM LOANS & ADVANCES**

(₹ Lakh)

| Particulars                                   | As at 31-03-2021 | As at 31-03-2020 |
|---|------------------|------------------|
| <b>(Unsecured &amp; Considered Good)</b>      |                  |                  |
| Advances for O&M supplies/works               | 1,742            | 1,725            |
| Loans and Advances to staff                   | 88               | 80               |
| Advance Income Tax                            | 1,005            | 1,005            |
| Amount receivable from Employees/Ex-Employees | 4                | 4                |
| Advances to APDCL                             | 1                | 1                |
| Others  | 4                | 4                |
| Advances for GPF                              | -                | -                |
| <b>Total</b>                                  | <b>2,844</b>     | <b>2,819</b>     |

**18. OTHER CURRENT ASSETS**

(₹ Lakh)

| Particulars                                       | As at 31-03-2021 | As at 31-03-2020 |
|---|------------------|------------------|
| Income Accrued but not Due                        | 1,539            | 2,236            |
| Inter Unit A/c-Materials                          | 789              | 777              |
| Inter Unit A/c-Capital Expenditure & Fixed Assets | 31               | 364              |
| Inter Unit A/c-Personnel                          | -                | -                |
| Inter Unit A/c-Opening Balance                    | -                | -                |
| Inter Unit A/c-Other Transaction/Adjustments      | 114              | 114              |
| Receivable From Pension Trust                     | 22,660           | 20,838           |
| Receivable From APDCL                             | 10,525           | 10,525           |
| Receivable From APGCL                             | 2                | 3                |
| Misc. Receivables                                 | 1,394            | 1,401            |
| Receivable from Income Tax Authority              | 1,293            | 1,177            |
| Other deposits                                    | 1                | 1                |
| <b>Total</b>                                      | <b>38,348</b>    | <b>37,436</b>    |

18.1 As per GoA's notification No. PEL. 190/2004/69 dated 4<sup>th</sup> February, 2005, the unfunded past liability on account of GPF and LEB will be funded through the cash streams as mentioned therein and the existing Pension Trust of ASEB will be the common trust for all the new companies. In terms of the said notification and Board's approval of Item No. 8 dated 22.01.2021, ₹ 18, 22, 36,785 /- being unfunded past liability towards GPF and LEB paid during the year has been claimed from Pension Trust out of which an amount of ₹ 11, 95, 83,919/- relating to GPF has been transferred to Other Reserve.

18.2 Inter Unit Accounts include Inter Unit A/c-Materials of ₹ 789/- lakh, which is in the process of reconciliation.

18.3 Receivable from Income Tax Department includes Interest on Fixed Deposits deducted by Banks as TDS during FY 2020-21.



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

**19. REVENUE FROM OPERATIONS**

(₹ Lakh)

| Particulars   | Year ended    |               |
|---|---------------|---------------|
|   | 31-03-2021    | 31-03-2020    |
| Wheeling Charges (Transmission Charges)<br>From APDCL                 | 37,566        | 24,955        |
| Wheeling Charges (Transmission Charges)<br>From Open Access Consumers | 1,202         | 2,160         |
| Income from Transmission Incentive bill                               | 7             | 145           |
| <b>Total</b>  | <b>38,775</b> | <b>27,260</b> |

19.1 Revenue from Wheeling Charge of ₹ 387, 49, 00,000 /- including SLDC Charge of ₹ 9, 68, 00,000 /- was approved by the Hon'ble AERC vide Tariff Order dated 07.03.2020 and Review Tariff Order dated 27.07.2020. The above wheeling charge includes ₹ 145,72, 00,000/- as BST Charge. But the actual BST Charge computed on the basis of actual energy sent out to APDCL works out to Rs. 136,90,39,500/-, which results in surplus of Wheeling Charge by Rs. 8,81,60,500/-. This surplus amount has been adjusted with the approved Wheeling Charge. AEGCL had made adjustment of cumulative Revenue Surplus of Rs. 3,01,00,000/- approved by the Hon'ble AERC after Truing up for FY 2018-19, vide Review Tariff Order dated 27.07.2020, to the monthly bills raised to APDCL during the FY 2020-21. After considering the above adjustments Revenue from Wheeling charges to APDCL stood at Rs. 375,66,39,500/-Crore for the FY 2020-21.

19.2 The quantitative details of electrical energy transacted by the Corporation during the FY 2020-21 along with previous year were as follows:

| Particulars  | Energy Handled (in MU) |                |
|--|------------------------|----------------|
|  | 2020-21                | 2019-20        |
| Power available at AEGCL periphery                   | 9746.59                | 9617.77        |
| <b>Power injected to DISCOM &amp; OA Consumers :</b> |                        |                |
| <b>Power injected to APDCL &amp; OA Consumers :</b>  |                        |                |
|  | 2020-21                | 2019-20        |
| APDCL  | 9126.93                | 9032.70        |
| OA Consumers   | 294.12                 | 257.61         |
| <b>Total</b>   | <b>9421.05</b>         | <b>9290.31</b> |
| Transmission Loss in AEGCL Network                   | 325.54                 | 327.46         |
| Percentage of Transmission Loss                      | 3.34                   | 3.40           |



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

**20. OTHER INCOME**

(₹ Lakh)

| Particulars   | Year ended<br>31-03-2021 | Year ended<br>31-03-2020 |
|---|--------------------------|--------------------------|
| <b>Interest</b>   |                          |                          |
| Interest on investment in the form of Fixed Deposits with Banks | 3,901                    | 4,789                    |
| Interest on Investments in any other Investments                | -                        | -                        |
| Interest from Banks   | 83                       | 145                      |
| <b>Dividend</b>   |                          |                          |
| Dividend from Investment in liquid fund                         | 742                      | 374                      |
| <b>Net Gain on Sale of Investment</b>                           |                          |                          |
| Short Term Capital Gain from liquid fund                        | -                        | -                        |
| Long Term Capital Gain from liquid fund                         | -                        | -                        |
| <b>Others</b>   |                          |                          |
| Rebate received from PGCIL                                      | -                        | 46                       |
| Profit on sale of fixed assets                                  | 2                        | -                        |
| Hire Charges from contractors                                   | -                        | -                        |
| Hire Charges from others/suppliers                              | 9                        | 3                        |
| Sale of scrap   | -                        | 8                        |
| Misc. receipts  | 1,568                    | 1,544                    |
| Rentals from staff quarters                                     | 13                       | 14                       |
| Income from Investment  | 106                      | 111                      |
| <b>Total</b>  | <b>6,424</b>             | <b>7,034</b>             |

**21. EMPLOYEE BENEFITS EXPENSE**

(₹ Lakh)

| Particulars                               | Year ended<br>31-03-2021 | Year ended<br>31-03-2020 |
|---|--------------------------|--------------------------|
| Salaries and Wages                        | 11,681                   | 12,849                   |
| Contribution to Provident and Other Funds | 1,966                    | 2,226                    |
| Payment of ex-gratia                      | -                        | -                        |
| Payment of Gratuity                       | 382                      | 306                      |
| Other Employee Costs                      | 421                      | 328                      |
| Staff Welfare Expenses                    | 49                       | 19                       |
| <b>Total</b>                              | <b>14,499</b>            | <b>15,728</b>            |



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

21.1 Contribution to Provident and Other Funds include 33.50% of Basic Pay and DA of employees who joined in service prior to 01-01-2004, which has been paid to the ASEB Employees Pension Fund Investment Trust and 14% of Basic Pay and DA of employees who are covered under New Pension Scheme. Payment of Gratuity includes provision for gratuity of employees who are covered under New Pension Scheme.

**22. FINANCE COSTS**

(₹ Lakh)

| Particulars           | Year ended 31-03-2021 | Year ended 31-03-2020 |
|-----------------------|-----------------------|-----------------------|
| Interest Expenses     | 7,288                 | 5,753                 |
| Other Borrowing Costs | 1                     | 1                     |
| <b>Total</b>          | <b>7,289</b>          | <b>5,754</b>          |

22.1

|  |              |              |
|--|--------------|--------------|
| Interest on State Govt. Loan               | 5,397        | 5,091        |
| Interest on ADB Loan                       | 1,005        | -            |
| Interest on borrowings for Working Capital | -            | -            |
| Interest on GPF                            | 269          | 370          |
| Penal Interest                             | <u>1,995</u> | <u>1,716</u> |
| <b>Sub-Total</b>                           | <b>8,666</b> | <b>7,177</b> |
| Less Interest Capitalised                  | <u>1,377</u> | <u>1,424</u> |
| <b>Total</b>                               | <b>7,288</b> | <b>5,753</b> |

22.2 Interest Capitalised includes:

- (i) Interest on S.G. Loan Capitalised: Rs. 1,350 Lakh  
(ii) Interest on ADB Loan Capitalised: Rs. 28 Lakh

22.3 Other Borrowing Costs include Bank Charges and Bank Commissions.



**23. DEPRECIATION AND AMORTIZATION EXPENSES**

(₹ Lakh)

| Particulars                               | Year ended<br>31-03-2021 | Year ended<br>31-03-2020 |
|---|--------------------------|--------------------------|
| Depreciation on Leasehold Assets          | 1                        | 1                        |
| Depreciation on Building                  | 169                      | 149                      |
| Depreciation on Hydraulic Works           | -                        | -                        |
| Depreciation on Other Civil Works         | 379                      | 297                      |
| Depreciation on Plant & Machinery         | 5,851                    | 5,138                    |
| Depreciation on Lines , Cables Network    | 5,085                    | 4,502                    |
| Depreciation on Vehicles                  | -                        | 5                        |
| Depreciation on Furniture, Fixtures, etc. | 38                       | 26                       |
| Depreciation on Office Equipments         | 27                       | 35                       |
| <b>Total</b>                              | <b>11,550</b>            | <b>10,153</b>            |



## ASSAM ELECTRICITY GRID CORPORATION LIMITED

**24. OTHER EXPENSES**

(₹ Lakh)

| Particulars   | Year ended<br>31-03-2021 | Year ended<br>31-03-2020 |
|---|--------------------------|--------------------------|
| <b>Repairs And Maintenance Expenses :</b>                         |                          |                          |
| Repair and Maintenance of Plant & Machinery                       | 1,068                    | 1,377                    |
| Repair and Maintenance of Building                                | 163                      | 147                      |
| Repair and Maintenance of Other Civil Works                       | 48                       | 60                       |
| Repair and Maintenance of Lines, Cable Net Works, etc             | 150                      | 127                      |
|   |                          |                          |
| <b>Transmission Charge To PGCIL</b>                               | -                        | 3,755                    |
|   |                          |                          |
| <b>Establishment Expenses :</b>                                   |                          |                          |
| Rent, Rates and Taxes   | 43                       | 43                       |
| Insurance   | 9                        | 7                        |
| Telephone Charges   | 17                       | 19                       |
| Postage, Telegram & Tele Charges                                  | 3                        | 4                        |
| Audit Fees  | 8                        | 8                        |
| Consultancy fees and expenses                                     | 36                       | 21                       |
| Legal Charges   | 5                        | 4                        |
| Technical fees and other professional fees and expenses           | 18                       | 88                       |
| Fees including TA & DA for non official member of the Board       | 12                       | -                        |
| Conveyance and Travel   | 129                      | 172                      |
| Fees & Subscription   | 125                      | 141                      |
| Book and Periodicals  | 4                        | 3                        |
| Printing and Stationery   | 27                       | 36                       |
| Advertisement, Contributions                                      | 31                       | 47                       |
| Hiring of Vehicles  | 209                      | 162                      |
| Electricity Charges   | 191                      | 192                      |
| Water Charges   | -                        | -                        |
| Entertainments  | 7                        | 11                       |
| Participation fees paid for Training/Conference                   | -                        | -                        |
| Training of Staff and Officers                                    | 24                       | 42                       |
| Fees for conducting recruitment & Other Departmental Examinations | 21                       | -                        |
| Misc. Expenses  | 24                       | 30                       |
| Freight   | 1                        | 5                        |
| Other Purchase related expenses                                   | 8                        | 6                        |
| Other Miscellaneous Expenses                                      | 2                        | 1                        |
| Repair and Maintenance of Vehicles                                | 23                       | 21                       |
| Repair and Maintenance of Furniture and Fixtures                  | 8                        | 5                        |
| Repair and Maintenance of Office Equipment                        | 31                       | 31                       |
|   |                          |                          |
| <b>Other Debits To Revenue :</b>                                  |                          |                          |
| Miscellaneous losses written off                                  | 5                        | 117                      |
| Write-off of deferred revenue expenditure                         | -                        | -                        |
|   |                          |                          |
| <b>Assets De-Commissioning Costs :</b>                            |                          |                          |
| Transmission lines/sub-stations de-commissioning costs            | 4                        | -                        |
|   |                          |                          |
| <b>Bulk Supply Tariff :</b>                                       |                          |                          |
| Bulk Supply Tariff  | 13,690                   | 13,549                   |
| <b>Prior Period Charges / (Credits)</b>                           |                          |                          |
| Net Prior Period Charges/(Credits)                                | (2,021)                  | 588                      |
| <b>Total</b>  | <b>14,123</b>            | <b>20,819</b>            |





|  | Year ended<br>31-03-2021 | (₹ Lakh)<br>Year ended<br>31-03-2020 |
|--|--------------------------|--------------------------------------|
| <b>24.1 <u>Prior Period Item Includes</u></b>                      |                          |                                      |
| <b><u>Prior Period Expenses and Losses :</u></b>                   |                          |                                      |
| Transformer Oil related expenses/losses relating to prior period   | -                        | -                                    |
| Employee costs relating to prior periods                           | -                        | 5                                    |
| Depreciation under provided in prior periods                       | 753                      | 811                                  |
| Other Expenses relating to Prior Period                            | 140                      | 235                                  |
| Interest and other finance charges relating to prior periods       | 906                      | 839                                  |
| Materials related expenses relating to prior periods               | -                        | -                                    |
| <b><u>Prior Period Income :</u></b>                                |                          |                                      |
| Other income relating to prior periods                             | 83                       | 837                                  |
| Other excess provision in prior periods                            | 3,666                    | 6                                    |
| Excess provision for depreciation in prior periods                 | -                        | 459                                  |
| Excess provision for interest and finance charges in prior periods | 72                       | -                                    |

24.2 Audit fee of ₹ 8,06,502 /- includes the following :

|                            |               |
|----------------------------|---------------|
| As Statutory Audit Fees :  | ₹ 4,11,400 /- |
| GST :                      | ₹ 74,052 /-   |
|                            | ₹ 4,85,452 /- |
| Tax Audit Fees :           | ₹ 32,450 /-   |
| NPS Audit Fees :           | ₹ 23,600 /-   |
| Secretarial Audit Fees :   | ₹ 49,500 /-   |
| PSDF I & II Audit Fees :   | ₹ 41,900 /-   |
| GST Audit Fees :           | ₹ 30,000 /-   |
| Fees for Cost Auditors :   | ₹ 87,600 /-   |
| NERPSIP Audit Fees :       | ₹ 6,000 /-    |
| (Out of Pocket Expenses) : | ₹ 50,000 /-   |

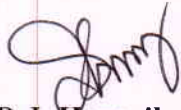




## ASSAM ELECTRICITY GRID CORPORATION LIMITED

30. In exercise of the powers conferred by section 148 of Companies Act, 2013, the Board of Directors of the Corporation had appointed M/s Musib & Co., Cost Accountants as the Cost Auditors of the Corporation for the FY 2020-21. The Corporation in the meantime has been able to maintain preliminary cost records.

For and on behalf of the Board



(D.J. Hazarika)  
Managing Director



(P.K. Barman)  
CGM (F&A) (i/c)



(M. Konwar)  
Independent Director

**For R. M. KOTHARI & CO.**  
Chartered Accountants



(Prateek Kothari)  
PARTNER  
M. No. 413362



(D. Barua)  
Company Secretary

**R.M.KOTHARI & CO**  
**CHARTERED ACCOUNTANTS**

FRN – 000143C

GSTN – 18-AAGFR9120E-1Z9

**AUDITORS' COMPLIANCE CERTIFICATE**

We have conducted the audit of accounts of **Assam Electricity Grid Corporation Limited** having its registered office at BIJULEE BHAWAN, PALTAN BAZAR, GUWAHATI for the financial year ended on March 31, 2021 in accordance with the directions/sub-directions issued by the Comptroller & Auditor General of India under section 143 (5) of the Companies Act 2013 and certify that we have complied with all the directions/sub directions issued to us.

For, R. M. KOTHARI & CO

Chartered Accountants

Firm's Registration No: 000143C

  
  
**PRATEEK KOTHARI**  
Partner

Membership No: 413362

UDIN - 21413362 A A A A S 3 0 3 1

Date: 13.09.2021

Place: Guwahati

**R.M.KOTHARI & CO**  
**CHARTERED ACCOUNTANTS**

FRN – 000143C

GSTN – 18-AAGFR9120E-1Z9

**INDEPENDENT AUDITOR'S REPORT**

To  
The Members of  
**ASSAM ELECTRICITY GRID CORPORATION LIMITED**

**Report on the Standalone Financial Statements**

**Qualified Opinion**

We have audited the Standalone financial statements of Assam Electricity Grid Corporation Limited, which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on the above date, and a summary of the significant accounting policies and other explanatory information hereinafter referred to as "the Standalone financial statements".

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of matters specified in the Basis for Qualified Opinion, the aforesaid Standalone 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 accounting principles generally accepted in India of the state of affairs of the Company as at March 31, 2021, the Loss and its cash flows for the year ended on said date.

**Basis for Qualified Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and we have fulfilled our other ethical responsibilities with accordance to these requirements and ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion. We draw attention to the matters described in *Annexure 'A'* the effect of which, individually or in aggregate, are material but not pervasive to the financial statement and matters where we are unable to obtain sufficient and appropriate audit evidence. The effects of matters described in said *Annexure 'A'* which could be reasonably determined quantified are given therein. Our opinion is qualified in respect of these matters.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon and we do not provide a separate opinion on these matters. We have determined the matters described below as the key audit matters to be communicated in our report.

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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

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| S. No. | Key Audit Matter   | Auditor's Response   |
|--------|--|--|
| 1      | <p>Recognition and Measurement of revenue from Transmission of Electricity -</p> <p>The company records revenue from transmission of electricity based on tariff rates approved by the Assam Electricity Regulatory Commission (AERC) and till the final tariff order is received from AERC, Sale of Services are booked on provisional basis.</p> <p>Income from Deposit Works at the reporting date is booked on estimate basis for service rendered to customer but not yet billed i.e. Unbilled Revenue.</p> <p>This is considered as key audit matter due to the nature and extent of estimates made as per the AERC Tariff Regulations, which leads to recognition and measurement of revenues from Transmission Charges, Shutdown Charges and State Load Dispatch Charges being complex and judgmental.</p> | <p>Our audit approach involved;<br/>We have obtained an understanding of the AERC Tariff Regulations, orders, circulars, guidelines and the Company's internal circulars and procedures in respect of recognition and measurement of revenue from Transmission of Electricity comprising of Transmission and State Load Dispatch Charges and adopted the following audit procedures:</p> <ul style="list-style-type: none"> <li>- Evaluated and tested the effectiveness of the Company's design of internal controls relating to recognition and measurement of revenue from Transmission of Electricity.</li> <li>- Verified the accounting of revenue from Transmission of Electricity based on tariff rates approved by the AERC and modified later.</li> </ul> <p>Based on the above procedure performed, the recognition and measurement of revenue from Transmission of Electricity are considered to be adequate and reasonable.</p> |

### Information Other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included Board's Report including Annexures to Board's Report, Director's Responsibility Statement, Corporate Governance, and Shareholder's Information, but does not include financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

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

When we read those documents including annexures, if any thereon if we conclude that there is a material misstatement therein, we shall communicate the matter to those charged with governance.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Financial statements that give a true and fair

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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

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view of the financial position, financial performance, and cash flows of the Company per the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing & detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation & 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, management is responsible for assessing the Company's ability to continue as a going concern and disclosing the same as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

### Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 based on these Standalone 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 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 for such controls in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has an 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.

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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

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- Evaluate the overall presentation, structure, and content of Financial Statements, including the disclosures, and whether Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user-made using the Standalone 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 Standalone 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.

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 Standalone 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 in terms of Section 143(11) of the Act, and based on such checks of the books and records of the Company as we considered appropriate and as per the information and explanations given to us, we give in *Annexure 'B'* a statement on the matters specified in paragraphs 3 and 4 of the said Order.
2. We are enclosing our report in terms of Section 143(5) of the Act, on the basis of such check of the books and records of the company as we considered appropriate and according to information and explanation given to us, in the *Annexure 'C'* on the directions and sub-directions issued by the Comptroller and Auditor General of India.
3. As the Company is governed by the Electricity Act, 2003, the provisions of the said Act have prevailed wherever they have been inconsistent with the provisions of the Companies Act, 2013.
  - a. As the Company is governed by the Electricity Act, 2003, the provisions of the said Act have prevailed wherever they have been inconsistent with the provisions of the Companies Act, 2013.
  - b. As required by Section 143(3) of the Act, we report, to the extent applicable, that:
  - c. We have sought and except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, obtained all the information and explanations which to the best of our knowledge and belief were necessary for our audit of the aforesaid Standalone Financial Statements.

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**R.M.KOTHARI & CO**  
**CHARTERED ACCOUNTANTS**

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- d. Except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, in our opinion, proper books of accounts as required by law relating to the preparation of the aforesaid Standalone Financial Statements have been kept so far as it appears from our examination of those books.
- e. The Balance Sheet, the Statement of Profit & Loss, and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of accounts maintained for the purpose of preparation of the Standalone Financial Statements.
- f. Except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, in our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder.
- g. Being a Government Company, pursuant to Notification No. G.S.R. 463(E) dated 05.06.2015 issued by Ministry of Corporate Affairs, Government of India, provision of subsection (2) of section 164 of the Act does not apply to the company.
- h. Concerning the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our Report in *Annexure 'D'*.
- i. With respect to the other matters to be included in the Auditor's Report under Rule II of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. Necessary information has not been furnished in respect of other pending litigations existing as on the date of the financial statement and whether the existence of such liability reported or not, have a material impact on the financial statement also not stated and hence unable to comment.
  - ii. Due to possible effects of the matters described in the Basis for Qualified Opinion paragraph, the company has not made any provision for any material foreseeable losses on long-term contracts including derivative contracts.
  - iii. There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the Company.

For, R. M. KOTHARI & CO

Chartered Accountants

Firm's Registration No: 000143C

  
PRATEEK KOTHARI 43C

Partner

Membership No: 413362

UDIN - 21413362AAAA S3031

Date: 13.09.2021

Place: Guwahati

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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

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Annexure A - referred to in our report under "Basis of Qualified Opinion" paragraph

### 1. Property, Plant & Equipment

- a. The company has maintained a fixed asset register but proper identification of assets & physical verification has not been conducted of the same due to COVID 19 situation as inter-district traveling restrictions were imposed by the State Govt.
- b. Value of freehold land as on 31.03.2021 stood at Rs. 38.67 Cr out of which only title deeds of Rs. 20.44 Cr land holding documents were verified satisfactorily. We have considered certification from the Deputy Commissioner and other official Govt documents through which we can ascertain the holding of land by AEGCL.
- c. On further verification of land documents and the books of Accounts following anomalies were found:
  - In Kahilipara division Construction of a Boundary Wall at Sonapur amounting to Rs. 99,82,652/- was included under Land. It should have been capitalized under Buildings.
  - Zirat Compensation on land was wrongly classified under Land & Right instead it should have been added to the particular Asset for which compensation was paid to use the land. Following wrongful classification of land (in various divisions) were observed on scrutiny of documents:

| Sr. No | Division                      | Zirat Compensation on Land (in Rs) |
|--------|-------------------------------|------------------------------------|
| 1      | T & T Circle Gormur           | 2,15,831.00                        |
| 2      | Narengi Transmission Division | 4,73,400.00                        |
| 3      | T & T Division Jorhat         | 12,03,938.00                       |

- d. Anomalies were found in the transfer of assets from one division to another. It was observed that proper recording of assets was not done in various Divisions resulting to which particular Assets along with its depreciation were undervalued. Following irregularities were observed:
  - Meter Testing Laboratory Equipment was transferred from MRT Narengi Division to other divisions for an amount of Rs 27,14,000/- out of which only Guwahati Transmission Division and 132 kV Chirakhundi Rangia have booked the asset at the value of Rs. 5,42,800 each and remaining assets of Rs. 16,28,400/- has not been booked by the respective divisions. As a result, the assets were undervalued by Rs. 16,28,400/- and depreciation was undervalued by Rs. 211015 because the difference was not included in the asset register at the HO level.
  - Tools and Tackles (10.520) transferred from MRT Division Narengi to 220 kV Samaguri GSS Division for an amount of Rs.5,62,224/- which is the original cost of the asset put to use on 03-08-2013. While booking the asset 220KV Samaguri GSS Division failed to claim depreciation from the date of capitalization instead claim depreciation for the Current Year from the date of transfer. As a result, accumulated depreciation was understated by Rs 1,89,580/-
- e. In respect of Capitalization of Fixed Assets, it has been observed that there are numerous assets which are capitalized during the year under Prior Period and the effect of the same has been given during the year, in relation to the above, we are of the opinion that there must have been such Non Capitalization during the Audit Period also, as reports from various divisions in respect of Capitalization were not maintained at Head office and owing to COVID-19, we could not visit individual divisions and therefore are unable to comment upon the accuracy of Capitalization carried out by company;

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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

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- f. It has been observed that AEGCL is not maintaining proper records, so as to check accurately the capitalization of interest on loan received from State Govt and ADB. Further, it has been observed that the method used for apportionment of interest on loan towards Capital Expenditure and Revenue Expenditure is based on proportionate utilization of Loans and Grants. However, on review of the data prepared by the management for apportionment of interest, it has been observed that there is gross negligence in taking the amount from various sources for apportionment from the books of accounts. The differences are highlighted in the table below:

| Funds              | Calculations of Funds Utilized for apportionment of various funds as Per AEGCL calculations (in Crores) | Actual Funds Utilized as per books Of accounts of AEGCL (in Crores) {Ref Note No. 4 & 8 for Principal Amount of Loans and Note No. 2 for Grants of Annual Accounts} | Difference in Proportionate amount utilized (In crores) |
|--------------------|---|---|---|
| State Govt Loan    | 674.33  | 542.73  | 131.60  |
| State Govt Grant   | 902.21  | 751.62  | 150.59  |
| ADB Loan           | 62.80   | 95.67   | -32.87  |
| ADB Grant          | 634.69  | 966.86  | -332.17   |
| Central Govt Grant | 293.92  | 236.56  | 57.36   |

Due to the lack of proper records and on the basis of examination of available records we are of the opinion that there has been gross negligence in the calculation and apportionment of interest. However, because of the reason mentioned above, we are not in a position to give the figures accurately in respect of Individual capitalization of Interest.

g. **Interest capitalization of ADB Loan: -**

Total Project Works related to ADB loans stands at Rs 886.14 Crores as on 31.03.2021 as declared by the management. Interest is to be capitalized only on work in progress which stands at Rs 24.45 Crores and not on completed works out of the Total Project Works related to ADB Loans. Accordingly, interest is capitalized proportionately against ADB loan on CWIP portion only which stands at Rs. 27.71 Lacs for FY 2020-21 out of total interest of Rs 10.05 Crores. Accordingly, the same policy was used for the previous year (2019-20) and rectification entries were booked in the current year by posting as interest paid for the prior period (83.700) amounting to Rs. 8.42 Crores as the whole portion of interest expense of Rs.10.04 Crores was capitalized assuming that all projects related to ADB loan were under CWIP in the previous year. However, no effect of interest expenses booked under CWIP for previous years (before 2019-20) has been given in the accounts of the company and the same cannot be commented as data of previous years are not available with regards to Work Completion related to ADB loan.

- h. In relation to the study to be conducted for determining the Impairment of Assets, it was observed same was not done by AEGCL, and the conditions as prescribed in AS 28 was not complied with.
- i. The company has provided information of the current status with regards to various Court Cases going in respect of Land and other compensation matters but no Contingent Liability has been provided in respect of the same. (Ref. Table 1)

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**2. Inventory**

- a. With reference to Point no. 14 (Annual Accounts), it has been stated that there is a difference of ₹7.51 Cr in the Stocks as per Books and the Physical Verification Report, the same remains mismatched and no further explanation has been provided in this regard.
- b. Provision for stock-dated-31-03-2021 as reflected in Note 14 - Inventory of Annual Accounts of AEGCL as on 31-03-2021 is Rs. 17.88 Cr. This consists of Rs.12.62 Cr as Transfer Scheme Opening Balance as on 01-04-2005, Rs.2.28 Cr is the total of Provision in respect of obsolete, damaged, and unserviceable stock as per Physical Verification carried out for year ending 2020-21 and the remaining amount of Rs. 2.97 Cr are rectification made during the year 2012-13 and 2013-14 on account of short provision for obsolete, damage & unserviceable stock. But on scrutiny of PVR statement, it was observed that Rs 2.97 Cr remains unreconciled and same has not been included in detailed Physical Verification Report for Current Financial Year as the provision in respect of obsolete, damage & unserviceable stock is carried out at the end of each year, and the same must be a part of provision created at the end of the current year amounting to Rs.2.28 Cr.
- c. As observed by us, the inventory records have fallen into error due to the difference in recording of material, which exists because of mismatch in material entry system in PSL maintained by the store in charge and Books of account maintained by the division in charge of that particular store. For an instance,
- d. In respect of inter-unit material transfer (Ref Point no. 18 in Annual Accounts) amounting to Rs. 789 Lacs, that is the stocks which are transferred from one unit to another, the same should be recorded under their respective divisions. However, there are numerous items which are lying under the head Inter Unit Material Transfers and the same have not been recorded in the respective divisions, thus cannot be reconciled.
- e. On a visit to 132 kV GSS Chirakhundi, Rangia Store, it was found on physical verification that PVR submitted by the unit did not contain items physically lying in the stores neither were they recorded in their stock books. As per PVR, it is noticed that only good stocks are accounted for but it was found that repairable and obsolete items also exist in the store which has not been recorded.
- f. It was further observed that a few stocks that were returned from the site after completion of a project work and were not accounted for. Ideally, the concerned officer should have recorded the material inward and reduced the account which was earlier debited to either CWIP/Fixed Assets/ R&M head.

**3. Loans**

- a. In respect of Interest on Loans availed from the State Government, it has been observed that the company is not making any Interest payments and is creating a provision in respect of Penal Interest **Ref. Note - 22.1**. It is pertinent to mention that the AERC does not allow/ consider, any penal interest amount paid by the company to the suppliers/vendors/lenders, for the determination of tariff. Hence, the Company may have to absorb all penal interest amount payable to GOA as it may not be realizable through tariff as revenue.
- b. It was further observed that Penal interest charged on non-payment of outstanding Principal amount of loan and interest thereon to the State Govt is overvalued by Rs. 1,14,41,144/-. As penal interest was calculated on the outstanding amount of both principal and interest amount due to the State Govt @2.75%, it was observed that AEGCL was calculating the penal interest on the outstanding principal amount at installment amount multiplied by no of year unpaid. This leads

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to an increase of principal amount more than the amount repayable resulting in overcharging of penal interest. Kindly ref Table-3, for detailed calculations.

- c. **General Provident Fund** - A sum of Rs. 3517 lakhs is shown under the above head which represents the amount of subscription, GPF Advance made; recovery of such advance and final withdrawal of GPF of the employees of its erstwhile organization ASEB who were absorbed by AEGCL and interest provision made thereon. We have been informed that a request for the formation of GPF Trust has been made to Govt. of Assam vide letter dated 25.09.2017 but they are yet to receive the confirmation from GoA. The matter is still pending at GoA, the above amount is lying under the above head, a separate Bank Ac is maintained for the same and is being used by the Company as Internal Resources and no specific investment of the same is made. Also, the learned AERC had directed the Company to maintain a separate account for the amounts received from the employees towards provident fund & its utilization to be duly audited by statutory audit but the same is not followed.
- d. No balance confirmation certificates have been provided for loan received from Govt. Of Assam and ADB loan to us. Accuracy on the principal amount, interest amount, and penal interest could not be ascertained during our audit.

#### 4. Fixed Deposits -

##### a. Term Deposits with SBI -

- On verification of documents, it was found that no accrued interest was booked for Fixed Deposits maintained with SBI PALTAN BAZAR branch. It was found that the Rate of interest is 4.4% and interest income is to be calculated for 154 days, a manual calculation has been done by us to ascertain the short booking of the accrued interest.

| STDR No                                  | PRINCIPAL AMOUNT (in ₹) | DATE OF Fixed Deposit | Maturity amount | Manual calculation of accrued interest for FY 2020-21 (in ₹) |
|--|-------------------------|-----------------------|-----------------|--|
| 38879672110                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| 38879671332                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| 38879671875                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| 38879671682                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| 38879671514                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| 38879671070                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| 38879670430                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| 38879670768                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| 38879670203                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| 38879669979                              | 1,06,88,785.00          | 29.10.20              | 29.04.21        | 198,431.00   |
| <b>Total Accrued interest not booked</b> |                         |                       |                 | <b>19,84,310.00</b>  |

##### b. Term Deposits with UCO Bank -

- Wrong ascertainment of accrued interest in UCO bank FDs. They have overstated interest amount by Rs.5,109/- for STDR no. 19250310034934 and Rs.10,373/- for FD 19250310034941 respectively.
- In UCO bank FD no. - 450310036617, the principal amount is understated by Rs19911. It was observed that the principal amount was taken as Rs.3,92,723 taken instead of Rs.4,12,634 as per the FD Certificate. As a result interest amount was also understated by Rs.19,911/-. The interest of Rs.39,298 was booked instead of Rs. 59,209/- as per FD Certificate

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**c. Deposits with Syndicate Bank –**

- It was observed that accrued interest of Syndicate Bank STDR No.73304580000054/3 has been understated by Rs.945297.38.

**d. Interest Certificates**

- In respect of the following Fixed Deposits maintained with Allahabad Bank duly certified interest certificates were not made available to us to verify the correctness of the total accrued interest during the year which accumulates to Rs.36,23,652/-.

| Sr. No. | FD No.      | Principal Amount | Rate of Interest | Accrued Interest |
|---------|-------------|------------------|------------------|------------------|
| 1       | 50392594481 | 10,845,032.00    | 5.50%            | 495753.00        |
| 1       | 50392524242 | 10,845,032.00    | 5.50%            | 497441.00        |
| 2       | 50392153231 | 10,845,032.00    | 5.50%            | 499130.00        |
| 3       | 50392767070 | 10,845,032.00    | 5.50%            | 494064.00        |
| 4       | 50392985390 | 10,845,032.00    | 5.50%            | 492375.00        |
| 5       | 50393213463 | 2,233,290.00     | 5.50%            | 101045.00        |
| 6       | 50391309917 | 10,845,032.00    | 5.75%            | 534582.00        |
| 7       | 50391457264 | 10,845,032.00    | 5.50%            | 509262.00        |

- e. It was observed that Interest Income of fixed deposit is booked only on the net amount after deduction of TDS, which is a wrong practice as gross amount should be booked under Interest Income from Fixed Deposit. It was found that TDS deducted by various banks are booked under Income from investment. Due to which there is a possibility of revenue leakage in the form of Non-reporting of TDS by various parties which leads to interest income being under-booked.

**5. Grant**

- a. It has been noticed that there is a non-adherence of the principles and procedures as laid under **AS-12 (Accounting for Government Grant)**. It is noticed that assets created out of various grants received from State Government, Central Government & ADB are not recorded at nominal value and instead recorded at full value. We have been provided a letter issued by the Government of Assam in respect of the treatment of grants as promoter's contribution. However, no such letter or other documentary evidence has been received in respect of grants received from Central Govt. and ADB. Therefore, in our opinion, the assets created out of such grants should be recorded at nominal value after adjustment of the respective grant received from the Central Government and ADB. The above non-adherence has resulted in a claim of excessive depreciation in books of accounts, the amount for same may be worked out after classification of Assets created out of the respective Grants.

The total amount of Grants as received from Central Government and ADB as per the books of accounts are Rs. 236.56 Crores and Rs. 966.86 Crores, however since records in respect of assets created out of such grants were not made available to us, we are not in a position to quantify the overvaluation of individual assets. It is advised to carry out the detailed study in respect of assets created out of such Grants and make necessary adjustments in the Books of accounts.

- b. TDF funds are Grants received from the State Govt, which amounted to Rs. 2548 lacs. This amount has been directly transferred to respective parties from GOA Finance Dept. AEGCL just books the grant and does asset creation in their books of accounts on receipt of relevant documents from divisions and contractors. On verifying the documents, it has been observed that AEGCL has

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made 75% advance payment with their own fund due to urgency and continuity of the project work as disbursement from the concerned department was taking a longer time. Approval of the same was taken from the Board of directors in the 75th Meeting of the Board of Directors against submission of Indemnity Bond and cheque as Guarantee and again on 79th Meeting against submission of Bank Guarantee. On verification of the document related to TDF Fund it was observed that for the contractors to whom this advance was paid, AEGCL has not created any head as "Receivable from The Contractors" in the books of accounts, but instead directly adjusted the contractor's control account. This has resulted in the reduction of the amount payable to Contractors in respect of various works carried out, however, such amount which is paid to contractors against such Indemnity Bonds/ Guarantee shall be disclosed separately and recovery of such amount from contractors shall be taken care off.

Below is the list of the contractors who were given advances: -

| Sr.No. | Vendor Name     | Name Of Scheme    | Amount remitted |
|--------|-----------------|-------------------|-----------------|
| 1      | NECCON          | Agia-Hatsingimari | 734,22,366.00   |
| 2      | AG Associates   | Agia-Hatsingimari | 95,42,741.00    |
| 3      | GB Construction | Agia-Hatsingimari | 584,40,207.00   |
| 4      | GB Construction | Barpeta GSS       | 55,65,715.00    |

### 6. Balance with Banks and Cash in Hand

- Balances with banks were verified with the Bank Statements provided, along with reconciliation, however it is to be noted that an amount of Rs. 110.25 lakhs pertain to the balance of AEGCL as per Governor notified transfer scheme opening balance as on 01.04.2005 still exist. As explained by the management proper authority to rectify the same was not received by them.
- No reconciliation statement could be provided for Inter Unit Accounts- Remittances to Head Office (33.xxx) and Inter Unit Accounts- Fund Transferred from HQ (34.xxx) which is a part of Bank Balance. The account should not carry any balance and it merely reflects un-adjusted balances between remittances send from HQ to Division or vice versa. Hence it should not be a part of Cash and Cash Equivalents as the same is not included in the bank balance of H.O. or division and there is no question of remittances to be in transit as the entire banking of the company is with Scheduled banks, where CORE Banking is enabled. This merely reflects the unreconciled portion of Cash and Bank Balances and the same needs to be reconciled.
- No bank statement has been received for Miscellaneous Bank (29.400) amounting to Rs. 5,27,922. As per management, it's just a virtual account and this account is created to keep a track of a particular type of transaction. However, it is to be noted that the opening of such virtual bank account depicts a weakness in accounting procedures of the organization, where the management has not defined a proper system of recording of transactions in a particular ledger and has resorted to the opening of such virtual accounts and their inclusion in the head of Cash and Cash Equivalents.
- It is also to be noticed that there are huge balances in the Imprest Account, for which no reconciliation is provided, hence we cannot comment upon the accuracy of Cash in Hand as it

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has been observed from Accounts of the company that the Imprest accounts are not adjusted in a timely manner with the relevant expenditure or assets account, resulting to which Closing Balance of Temporary Imprest stands at Rs.105.22 Lakhs and Permanent Imprest stands at Rs.17.82 Lakhs. It has been further noticed that the management has made a policy for adjustment of Imprest accounts, which may take up to 3 months from the date of actual payment, further this has also resulted in the delayed booking of Expenses/ Assets, as the records for the month of Jan to March are reported in the next financial year. It is advised that the company may look into establishing a proper system for Imprest Accounting, so as to record the entries promptly.

- e. It was observed in many instances while going through temporary Imprest that Cash Transaction of more than Rs.10000 was paid for expenditures, which is not allowed under section 40 A(3) of Income Tax Act. We are reporting few instances from our audit sample, which we have found during our course of Audit.

| Sr. No. | Particulars of Imprest  | Date       | Amount      | Remarks   |
|---------|---|------------|-------------|---|
| 1       | For carrying out the works related to painting and Renovating of First floor MRT Bldg, Kahilipara | 25/03/2021 | Rs. 80000/- | <ol style="list-style-type: none"> <li>1. Payment to Ananta Trade centre Inv No 633 dtd 19-04-20 Rs. 19700/-</li> <li>2. Labour payment for Painting job Rs.31530/-</li> <li>3. Payment made to Jainal Ali Rs.37170/-</li> </ol>  |
| 2       | Repairing of Transformer cooling Fan Motor at 400KV Kukurmara (Mirza) GSS                         | 07/01/2021 | Rs. 42000/- | <ol style="list-style-type: none"> <li>1. Payment made to Swapan Mandal Bill No 175 dtd 05/02/2021 Rs.22400/- and Bill No 177 Dtd 10/02/2021 Rs.19600/-</li> </ol>  |
| 3       | Purchase of tyre from Kranti tyre Hub SLDC Kahilipara   |            | Rs. 17300/- | <ol style="list-style-type: none"> <li>1. Tyre purchased for for Tata Xenon</li> </ol>  |
| 4       | Temporary Imprest to AGM 132 KVEHV GSS, AEGCL. Kahilipara   | 27-02-2021 | Rs.99,200/- | <ol style="list-style-type: none"> <li>1. Imprest was adjusted after almost 10 Months on 27-11-2021</li> <li>2. Payment to Meals Your Way- bill No MYW/CD-03-07626 dtd 14/03/2020 amounting to Rs 39200/-</li> <li>3. Payment made to Sharmistaa Aviates invoice no 888/889/65 dtd24-02-2020 amounting to Rs. 28050/- and invoice no 890/891/66 dtd24-02-2020 amounting to Rs. 19994/-</li> </ol> |

### 7. Short Term Loans & Advances

- No policy has been provided in relation to Loans given to staff or advances issued to Supplier/ Contractors, and no Interest has been recovered on such amounts, thereby resulting in loss of revenue to the company.
- Advance to Supplier/contractors (Capital) amounting to Rs.9.31 Cr for various projects, we were not provided with details in respect of the Assets for which such amount was advanced, nor any the details in respect of contractors to whom such money was advanced, further it has been noticed that there were no adjustments made during the audited period as opening and closing balance for the Current year stood same.

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### 8. Other Current Assets

- a. **Inter Unit Account Materials** – Rs. 789 Lacs – The account should be netted to zero and effect should have been given to the respective divisions by the closing date, however the same has not been done.
- b. **Inter Unit Account Capital Expenditure & Fixed Assets** – Rs. 31 Lacs – The account should be netted to zero and effect should have been given to respective division by the closing date in the books of the company, however the same has not been done.
- c. **Inter Unit Account Other Transaction / Adjustments-** Rs.114 Lacs – The account should be netted to zero and effect should have been given to respective division by the closing date in the books of the company, however the same has not been done.
- d. **Receivable from Pension Trust** – Rs. 22660 Lacs – As per the Balance Confirmation statement provided by management, the amount receivable from ASEB Pension Trust is Rs. 22361.47 Lacs, therefore there is a difference of Rs 298.41 Lacs.
- e. **Net Receivable from APDCL** - Net Receivable from APDCL Stood at Rs 8390 Lacs in the Books of AEGCL. It was observed that APDCL has given confirmation of only Rs.5979 lacs out of the total receivable amount. Due to which we are unable to comment on the correctness of amount stated in the books.
- f. **Receivable from Income Tax Department** – Rs. 1293 Lacs – On verification of the data available \ on the Income Tax portal of the company, it has been noticed that there is no such balance due to be received from the Income tax department, except for the amount of refund due to be received for AY 2020-21 amounting to Rs 3.38 Crores, it should be further noted that the portal is reflecting a demand of Income Tax pertaining to AY 2009-10, which is not provided for in the books of accounts. It is to be noted that proper adjustment entries needs to be posted so as to depict the correct balance of amount due from Income Tax Department.
- g. **Tax Deducted at Source** -

- i. For the FY 2019-20 it was observed that Tax deducted by various Party were short booked by Rs 2.13 Cr. On review of books of account TDS were booked as per table below:

| Sr. No | TDS Received and booked as per 26 AS for FY 2019-20 as on 02.05.2020 | TDS Received As per 26 AS for FY 2019-20 as on 30.06.2021 | Amount Understated in the CY 2020-21 |
|--------|--|---|--------------------------------------|
| 1.     | 1,25,26,352  | 3,38,57,813   | 2,13,31,461                          |

As a result, AEGCL has not booked Rs. 2,13,31,461/- as Prior Period Income (65.xxx) in the Current year and under stated Receivable From Income Tax Authority(28.905) by Rs. 2,13,31,461/-.

- ii. It is to be noted that in respect of current year 2020-21, TDS booked as per books of the company is Rs. 115 Lacs, however on review of Income Tax portal, the total TDS is amounting to Rs. 280 Lacs, therefore resulting in short booking of income to the extent of Rs. 165 Lacs.

*It has been observed that AEGCL is not booking the entries on accrual concept basis, as Tax deducted is not booked at the time of receipt instead the same is booked as per 26 AS from TRACES. This results in non-compliance with AS 1 Accrual concept. Due to which there is a possibility of revenue leakage in the form of Non reporting/ depositing of TDS by various parties and hence the same should be reconciled.*

- h. **Miscellaneous Receivable** – Rs. 1394 Lacs – It comprises of opening balance from CPF trust and Miscellaneous Receivable for which no Confirmation or explanation has been provided.

*In respect of above balances, we are unable to comment upon the actual recovery of the amounts and authenticity of such claims as no records/ Reconciliations/ or Third-Party Confirmations have been made available in relation to same.*

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### 9. Other Current Liabilities

- a. **Liabilities for Capital Supplies and O&M Supplies – Rs. 5204 Lacs** – No information has been provided at the Head office so as to reconcile the amounts with the Individual Contractors or divisions or projects or Goods in respect of which liability has been booked, it has further been stated that data is not available in the accounting records maintained by the company, therefore we are not in a position to comment upon the accuracy of such liabilities as depicted in accounts,
- b. **Deposits and Retention from Suppliers and Contractors – Rs. 7222 Lacs** – It has been observed that no proper register/ record has been maintained so as to reconcile the amount with the contractor to whom such amounts are payable or to identify the projects in respect of which such amounts have been retained, there is no ageing analysis prepared in respect of same.
- c. **Advance from APGCL- 33 Lacs** – It has been observed that same balance has been carried forward from previous years, and no adjustments are made in relation to same and no satisfactory explanation has been provided by the management for the above-mentioned balance payable.
- d. **Unpaid Salaries, Wages, Bonus etc.** – 6 Lacs – no details are maintained for this head, as per management Rs 2.40 Lacs is per Governor notified Transfer Scheme Opening Balance as on 01.04.2005 and the remaining amount may be due to misclassification of head, the same could be not confirmed due to lack of documentation.

### 10. Statutory Dues

#### a. Income Tax

- On reviewing the Income Tax portal of AEGCL it was found that Rs.11,49,40,608 and Rs 2,66,200 for AY 2009-10 was reflecting as outstanding demand this liability is not booked nor is shown as a contingent liability in the books of accounts. (Ref. Table 2.1)
- It has also been observed from the records of the company on TDS filing portal TRACES, there is pending demand of Rs. 113 Lacs in respect of various TDS Defaults and no action has been initiated by the company in relation to same. (Ref. Table – 2.2)

#### b. GST

- It was observed that AEGCL has claimed ITC for an amount of 10.36 Cr during the FY 2020-21 as per GSTR 3B but the same has not been recorded in the books of accounts.
- It was also observed that ITC should be claimed proportionately between Taxable Supply and Non-Taxable Supply but AEGCL has claimed ITC of Rs 10.36 Cr as against the total Taxable supplies as per the returns of Rs. 72 Lacs.
- It was noticed in GSTR 3B for the month of December 2020 that an amount of 0.24 cr was shown under inward supply liable to reverse charge (RCM) but the same could not be reconciled with the books of account. It was also observed that no Tax Liability of any sort were raised against CGST and SGST for the mentioned transaction.  
RCM input for an amount of Rs.0.05 Cr and Rs. 2.31 Cr was taken in the month of Feb'21 and Mar '21 respectively as reflected in GSTR 3B, we have observed that no RCM Liability was paid during this period and value taken by AEGCL could not be reconciled.
- It is also observed from the books of accounts of the company, that Company has not declared the Taxable Supplies in the GST returns (GSTR – 1) to the full extent as compared to the books of Accounts, kindly find the below details for perusal –
  - o Total amount of Taxable Supplies reported in GSTR – 1 – Rs. 77,12,564
  - o Details in respect of various Taxable Supplies as per the Annual Accounts –



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| Accounting Code | Description                                     | Amount       |
|-----------------|---|--------------|
| 62.950          | Other Misc. Receipts                            | 3,29,35,928  |
| 62.914          | Income from Supervision Charges on Deposit Work | 10,55,00,864 |
| 62.912          | Penalties Recovered from Contractors /Supplier  | 1,14,38,649  |
| 62.910          | Sale of Tender Forms                            | 3,17,100     |
| 62.902          | Rental from Contractors/Other                   | 58,91,817    |
| 62.324          | Hire Charges from Others/Suppliers              | 8,91,505     |
| 62.400          | Profit on Sale of Fixed Assets                  | 2,36,987     |
|                 | Total   | 15,72,12,850 |

### 11. Registrar of Companies Compliance -

It has been observed that the company has not filed the Annual Returns and other mandatory ROC forms within the prescribed time limits, details in respect of same are attached in **Table - 4**

### 12. Wheeling charges From Open Access Consumers -

It was observed during our audit that Wheeling Charges from Open Access Consumers amounting to Rs. 1,202 Lakhs is booked on receipt basis. It has been observed that a weekly statement is received from IEX with regards to sale of units to Open Access Consumers. However, we could not reconcile the amount received in the bank with the statement provided by IEX, and the company has booked the income on the basis of receipt in bank account. As a result, due to discrepancy in proper reconciliation of statements there is a high chance of revenue leakage/ under booking of income and accounting must be done on accrual basis.

### 13. Penalties/ Liquidation damages -

- It was observed during our audit that penalties recovered from supplier in the form of deduction from their bills (62.912) which is recognised as an income to a tune of Rs 114 lakhs out of which Rs. 470 lacs is booked as income and Rs 356 lakhs are repaid to suppliers. This is a negligence on the part of **AS -9 Revenue Recognition**, which states that the revenue should be recognised if there is a reasonable certainty in relation to recovery of such amount, however it has come to our understanding that actual recovery of such penalties is subject to finalisation of a contract and the same can be ascertained and becomes recoverable at the time of finalisation, therefore such income should be recognised only at the time of reasonable certainty over the recovery of such income.
- Further it has been observed that an amount of Rs. 282 Lacs has been recovered in the form of invocation of Bank Guarantee in respect of non-performance by contractor, however the same is included under the head **Misc Receipts**, instead of being included under the head Penalties and Liquidation Damages.
- Further such penalties should be subjected to GST and Tax Invoices should be raised for same, however no GST has been deposited on the Penalty Income.

### 14. Deferred Tax Assets/ Liability -

In accordance with the provisions contained in AS-22, Accounting for Taxes on Income, it has been observed that the company has not created any provisions in respect of Deferred Tax Assets or Liability and no further explanation has been provided by the management for such non-compliance.

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### 15. Bijulee Bhawan Maintenance Account (BBM) -

- It has been observed that Bijulee Bhawan Building situated in Paltan Bazar, Guwahati is a property owned and maintained by AEGCL, where APDCL and APGCL occupies space for their respective offices. Every month AEGCL raise monthly invoices as a *contribution towards cost of maintenance of Bijulee Bhawan* to APDCL and APGCL at the rate of Rs.11,48,950/- and Rs. 3,82,958/- respectively regardless of actual R&M expense. AEGCL itself contributes Rs.3,82,958/- which cumulatively comes at Rs.19,14,866/-. To conclude the contribution is divided in the ratio of 6:2:2 among the respective Companies occupying the space and all expenses incurred by this fund, AEGCL books 20% of the particular expense.
- Through scrutiny of documents and understanding the scenario it is evident that practice followed by AEGCL is incorrect in assuming this fund as Contributory Fund whereas it should have been recognized as Rental Income from APDCL and APGCL. Based on following facts we can assume this as rental income are as follows:
  - a. Bijulee Bhawan Building is an Asset of AEGCL.
  - b. BBM is not a separate entity/Trust, they are a part of AEGCL.
  - c. All Record Keeping, Procurement of goods, execution of project related to the building and payments to various contractors are responsibility of AEGCL.
  - d. Bank a/c of BBM Fund is a part AEGCL books of accounts, even Interest Earned through the Bank are booked as Interest Income.
  - e. Contribution is raised monthly from the respective parties irrespective of Actual Expenditure,
- It is noticed that *capital assets created are charged off as revenue expenses* resulting in non-recording of assets which were purchased and installed at Bijulee Bhawan. It is *non-adherence of AS 10 Property, Plant and Equipment*. AEGCL should book any capital goods under fixed assets and claim depreciation on it.
- Here are few instances where Capital assets were recognized as revenue expenses: -

| Sr. No. | Party Name                    | Particulars   | Amount          |
|---------|-------------------------------|---|-----------------|
| 1       | M/s Godrej & Boyce MFG Co Ltd | Supply installation Testing & Commissioning with AMC of Heavy-duty Boom Barrier, Flap Barrier, X ray Baggage Scanner, Door Frame pass through Metal Detector & CCTV Surveillance System in Bijulee Bhawan | Rs. 86,68,883/- |
| 2       | M/s Buildrite Constructions   | Building Work of toilet from 2 <sup>nd</sup> Floor to 6 <sup>th</sup> floor of Bijulee Bhawan   | Rs. 77,71,596/- |

- Following are the anomalies found during our audit of BBM a/c:
  - a. It is observed that no Receivables are booked for the invoice raised against a particular company.
  - b. Registers for stock of any consumable purchased or issued have not been maintained,
  - c. List of cash Transactions above Rs. 10,000, found during our audit of BBM -

| Sl No | Date     | Party Name                                   | Amount   | Remarks                              |
|-------|----------|--|----------|--------------------------------------|
| 1     | 27.05.20 | New Skrala trade & Technology                | 16000.00 |                                      |
| 2     | 23.06.20 | Raj Sharma                                   | 13166.00 | Paint Works of Rs.68540/-            |
| 3     | 31.03.21 | Ganga Construction paid by Kaushal Chayengia | 25668.00 | Cable dragging laying from roof top. |

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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

FRN – 000143C

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|   |          |  |          |                     |
|---|----------|--|----------|---------------------|
| 4 | 24.03.21 | Electro System paid by Kaushal Chayengia       | 12650.00 | Paid for compressor |
| 5 | 03.03.21 | Electro System paid by Kaushal Chayengia       | 12650.00 | A/c Repairing       |
| 6 | 23.02.21 | Paid for Cone Armour Cable paid by K Chayengia | 25668.00 |                     |

### 16. Consolidation of Accounts –

- The company is following a practice of receiving Monthly Trial balances from various divisions and circles; however, it has been noticed that the adjustment entries in respect of various payments and receipts are not given effect in such divisions or circles, thereby resulting in difference in balances as per the ledger of head office and the divisions trial balance.
- It has been observed that there are huge Inter Unit balances which are pending for reconciliation, and no explanation has been provided in respect of the same. Considering the nature of account same must be zeroed by the year end after posting adjustment entries, but the process is not being followed.
- It has been observed that, the standard accounting procedure as prescribed by the accounting policies of the company have not been followed consistently at the divisional level and errors were noticed in their accounting entries, thereby, resulting in misstatement in the books of accounts.

### 17. Disclaimer Regarding Non-Visit of Units –

- We were not able to visit various units of the corporation outside Guwahati due to the travel restrictions in place all over the state with a view to combat the spread of Covid-19 virus. Thus, we have relied upon the management's statements regarding the transactions in the units. We have not physically verified any of the records of the units and hence we cannot comment on the accuracy of the same.
- Although, bank statements and BRS of the various units were produced before us for verification, we were unable to make an in-depth analysis of the transactions due to non-visit of units. The vouching and physical verification have not been made due to the reasons listed above.

For, R. M. KOTHARI & CO

Chartered Accountants

Firm's Registration No: 000143C

  
PRATEEK KOTHARI

Partner

Membership No: 413362

UDIN - 21413362AAAAAS3031

Date: 13.09.2021

Place: Guwahati

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ANNEXURE B TO THE AUDITOR'S REPORT

(Referred to in paragraph 1 under "Report on Other Legal and Regulatory requirements" in the 'Independent Auditor's Report' of even date to the members of Assam Electricity Grid Corporation Limited on the Standalone Financial Statements for the year ended March 31,2021)

- i. (a) The Company has maintained Fixed Asset Register but assets have not been clearly & separately identified as observed in the Fixed Asset Register;  
(b) As explained to us the company does not have a regular program of physical verification of its fixed assets, therefore question of adjustment of any discrepancy does not arise;  
(c) Value of freehold land as on 31.03.2021 in the books of accounts stood at Rs. 38.67 Cr out of which Title deed of only Rs. 20.44 Cr land holding documents were verified satisfactory.
- ii. As explained to us the company has conducted physical verification of Inventory, however as per the disclosure in notes to accounts, it has been observed that there is a difference of 7.51 Crores in the inventory in the Book figure and Physical verification report, the same is yet to be adjusted in books of accounts;
- iii. According to the information and explanations given to us, the Company has not granted loans (secured or unsecured) during the year, to any companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Act. In view of the above, the clause 3(iii) (a), clause 3(iii) (b) and clause 3(iii) (c) of the order are not applicable.
- iv. In our opinion and according to the information and explanation given to us, there are no loans, guarantees, investments and securities granted/provided in respect of which provision of section 185 and 186 of the Companies Act, 2013 are applicable, however there are certain advances made to staff and contractors for which further details are not made available to us, hence we cannot comment upon the same.
- v. According to the information and explanation given to us, during the year the company has not accepted any deposits from the public within the meaning of Section 73 & 76 or any other relevant provisions of the Companies Act 2013.
- vi. As per information given to us, Cost Records under section 148 (1) (d) of the Companies Act, 2013 for the activities carried out by the company have been prepared for the Financial Year 2019-20, however, we have not made a detailed examination of such records with a view to determine whether those are accurate and complete. As informed to us, cost records for the year 2020-21 are under preparation; hence we are unable to verify them.
- vii. (a) As explained to us, the company has been generally regular in depositing undisputed statutory dues with appropriate authorities, including Provident Fund, Income tax, Goods and Services Tax, Custom Duty, cess and other statutory dues applicable to it. Further according to the information & explanation given to us, no undisputed amounts payable in respect of aforesaid dues, which were in arrear as at 31.03.2021 for a period of more than six month from the date they become payable except delay in GST liabilities as detailed in **Table 2A of this report**, Tax Deducted at Source Liabilities as reported in **Table 2.2**

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(b) Details of dues of Income Tax and Service Tax which have not been deposited as at March 31, 2021 on account of dispute are given below:

| Name of Statute | Nature of Dispute/<br>Statutory Due  | Forum where Dispute is Pending | Period to which the Amount relates | Disputed Amount          |
|-----------------|--------------------------------------|--------------------------------|------------------------------------|--------------------------|
| Income Tax Act  | Section 143(3),<br>Income Tax Act    | Assessing Officer              | AY 2009-2010                       | Rs. 11,52,06,808/-       |
| Income Tax Act  | Section 270(A),<br>Income Tax Act    | Assessing Officer              | A Y 2017-2018                      | Not made available to us |
| Income Tax Act  | Section 270(A),<br>Income Tax Act    | Assessing Officer              | A Y 2018-2019                      | Not made available to us |
| Income Tax Act  | Section 143(1)(a),<br>Income Tax Act | Assessing Officer              | A Y 2019-2020                      | Not made available to us |

(c) According to the information and explanations given to us, there are no dues of sales tax, value added tax etc. which have not been deposited on account of any dispute.

viii. In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of dues to any financial institution or bank or debentures or bonds holders during the year except for the loan availed from State Government and ADB in respect of which no Interest or Principal has been paid (Ref. Note -8.1);

| S. No. | Loan Availed From     | Amount of Loan | (in Lacs)                   |                                |
|--------|-----------------------|----------------|-----------------------------|--------------------------------|
|        |                       |                | Overdue Amount of Principal | Outstanding Amount of Interest |
| 1      | State Government Loan | 54273          | 35347                       | 55099                          |
| 2      | ADB Loan              | 9568           | 3519                        | 9111                           |

ix. Based upon the Audit Procedures performed and the information and explanation given by the management, the Company has not raised moneys by way of initial public offer or further public offer including debt Instruments. Therefore, the provisions of this clause are not applicable to the company.

x. Based upon the audit procedures performed and according to the information and explanations provided by the management, we report that no fraud by the Company or no fraud on the Company by the officers and employees of the Company has been noticed or reported during the year.

xi. As per the Notification dated-05.06.2015 issued by Ministry of corporate Affairs, the provisions of section 197 relating to managerial remuneration shall not apply to a Government company.

xii. In our opinion, the Company is not a Nidhi company. Therefore, the provisions of clause of the order are not applicable to the Company and hence are not commented upon.

xiii. According to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.

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- xiv. According to the information and explanations given to us and on an overall examination of the balance sheet, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the Company and are not commented upon.
- xv. Based upon the audit procedures performed and the information and explanations provided by the management, the company has not entered into any non-cash transactions with directors or persons connected to him and therefore, provisions of clause 3(w) of the order are not applicable to the Company'
- xvi. On the basis of information and explanations provided to us, the Company is not required to be registered with under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company and hence not commented upon.

For, R. M. KOTHARI & CO  
Chartered Accountants  
Firm's Registration No: 000143

  
  
PRATEEK KOTHARI  
Partner

Membership No: 413362

UDIN - 21413362AAAAAS3031

Date: 13.09.2021

Place: Guwahati



# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

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### ANNEXURE C TO THE AUDITOR'S REPORT

(Referred to in paragraph 2 under "Report on Other Legal and Regulatory Requirements" in the 'Independent Auditor's Report' of even date to the members of Assam Electricity Grid Corporation Limited on the Financial Statements for the year ended March 31,2021)

Report on the matters specified in the directions and sub directions issued by the Comptroller and Auditor General of India under section 143(5) of the Companies Act, 2013 ('the Act')

| S. No. | GENERAL DIRECTIONS   | AUDITOR'S REPLIES  | IMPACT ON FINANCIAL STATEMENT   |
|--------|--|--|---|
| 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 informed to us the company doesn't have any system in place to process all accounting transactions through IT System.<br>The company uses Tally at various divisions and consolidation is carried out by the Head Office on the basis of Monthly Trial Balances received from them. | It should be noted that the balances amongst various divisions and Head office are not tallying and this has resulted in various reconciliations which are pending for adjustments. |
| 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.   | As per information given to us, there was no case of 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   | NIL   |
| 3.     | Whether funds received/ receivable for specific schemes from central/ state agencies were properly accounted for/ utilized as per its term and conditions?<br>List the cases of deviation.   | Based on the audit procedures carried out and as per the information and explanations given to us, the funds received/ receivable for specific schemes from Central/ State agencies were properly accounted for/ utilized as per the respective terms and conditions                   | NIL   |

For, R. M. KOTHARI & CO  
Chartered Accountants  
Firm's Registration No: 000143C

  
PRAITEEK KOTHARI  
Partner

Membership No: 21413362

UDIN - 21413362AAAAAS3031

Date: 13.09.2021

Place: Guwahati

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**Annexure D - Report on Internal Financial Controls under Section 143(3) (i) of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **Assam Electricity Grid Corporation Limited** ('the Company') as of March 31, 2021 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 Company's management is responsible for establishing and maintaining internal financial controls with reference to Financial statements based on the internal controls 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 (ICAI). 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 ('the Act').

**Auditor's Responsibility**

Our responsibility is to express an opinion on Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing issued by the ICAI and deemed to be prescribed under section 143(10) of the act, to the extent applicable to an audit of internal financial controls, both issued by the ICAI. 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 controls based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the Standalone 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 Control 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 the external purposes in accordance with generally accepted accounting principle. A company's internal financial control over financial reporting includes those policies and procedures that:

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# R.M.KOTHARI & CO

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1. Pertains to the maintenance of records that, in reasonable details, accurately and fairly reflect the transaction and dispositions of the assets of the Company.
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparations of financial Statements in accordance with generally accepted accounting principles, and that the receipts and expenditures of the Company are being made only in accordance with authorization of management of directors of the Company.
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 Control 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 frauds may occur and not be detected. Also, projection of any evaluation of internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls 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 and to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial control system in the form of various Manuals, Rules, Circulars and instructions issued from time to time over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, except to the instances as reported in our paragraph in relation to the *Basis of Qualified Opinion (Annexure - A)*, based on the internal controls over financial reporting criteria established by the Company considering the essential components of internal controls stated in the Guidance Note issued by ICAI.

For, R. M. KOTHARI & CO

Chartered Accountants

Firm's Registration No. 000143C

  
PRATEEK KOTHARI  
Partner

Membership No: 413362

UDIN - 21413362AAAAAS3031

Date: 13.09.2021

Place: Guwahati

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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

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**Table – 1 (Part of Independent Auditors Report)**

List of Litigation Cases pending against the company as on 31.03.2021

- A. Cases related to Land: 9 cases.
- B. Cases related to Transmission Line (ROW) : 16 cases.
- C. Case related to HR and Finance Wing of AEGCL: 12 cases
- D. Cases related to Electrical Accident: 1 case
- E. Cases related to Arbitration: 2 cases.
- F. Cases related to termination of contract by AEGCL: 2 cases.

| A. Cases related to Land |  |   |   |
|--------------------------|--|---|---|
| Sr. No.                  | Party Name                                     | Case No. and Year of filing                   | Subject matter of the case  |
| 1.                       | Rebati Prashad Sharma -VS- ASEB & Ors          | T.S. No. 130/08                               | Petitioner claimed for their ownership over 7Bighas 3kathas 13 lechas land at Kahilipara, under Village- Udalbakra, Mouza-Beltola.  |
| 2.                       | Sri Amulya Kumar das and ors-VS- AEGCL         | Reference case No. 111/2014 with Ors.         | Petitioners prayed before the collector, Kamrup (M) to refer this petition before the Hon'ble District Judge, Kamrup for determination of adequate and fair compensation of land which was acquired by AEGCL for Kukurmara (Mirza) sub-station, Accordingly the said cases has been referred to the Learned District Judge, Kamrup. Some of the petitioners expired and substitution petition filed. Pending for substitution appearance. |
| 3.                       | Abdus Sattar Sikdar and Ors- VS- AEGCL and Ors | T.S. No. 138/2015                             | Case is regarding 11 Bighas of land at Sonapur  |
| 4.                       | Gulapuddin Sheikh-VS- AEGCL &Ors               | WP(C) 2743/2015                               | Case is regarding land measuring 6B-2K-7L at Viii Matiabag Mouza-Gauripur, District Dhubri.   |
| 5.                       | Sheel Mikir - VS- AEGCL & Ors                  | T.S.476/2016 and Misc. Case No.718/2016       | Plaintiffs' contention is that AEGCL has encroached over his land at Sonapur which is adjacent to Sonapur Grid Sub-station.   |
| 6.                       | Abdul Kuddus Hazarika -VS- AEGCL & Ors         | Misc. (J) Case No. 893/ 2017 T.S. No.446/2017 | Case is regarding 11 bighas of land at Sonapur  |
| 7.                       | Bulu Bora -Vs- AEGCL                           | T.S. No. 202/2019                             | Regarding construction of boundary wall over the land in possession of the plaintiff at Kahilipara.   |

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|   |   |   |  |
|---|---|---|--|
| 8.  | Mr. Noor Rahman-<br>VS-<br>APDCL and Ors              | Misc. (J) Case<br>No. 136/2019 in<br>T S No 118/2019      | Plaintiff prayed for direction to the defendant not to construct boundary wall over their land at Dibrugarh 132 kv sub-station and colony. AEGCL engaged Advocate for defending the case on behalf of AEGCL. |
| 9.  | Biren Saloi -VS-<br>AEGCL & Ors                       | WP(C)<br>1766/2021  | Case is regarding land under Kamapur Sub-Station   |
| <b>B. Cases related to Transmission Line (Right of Way)</b> |   |   |  |
| <b>Sr. No.</b>  | <b>Party Name</b>                                     | <b>Case No and<br/>year of filing</b>                     | <b>Subject matter of the case</b>  |
| 1.  | Sri Babu Gosh and<br>Ors - VS-<br>AEGCL and Ors       | WP (C) No.<br>684/2014                                    | Petitioner prayed before the Hon'ble court for shifting of Tower for 132kv Gauripur to Bilashipara Line from his land.   |
| 2.  | Sri Parshuram<br>Prajapati & Ors-<br>VS- AEGCL & Ors  | T.S. No. 34/2015  | Petitioner prayed for shifting of Rupai- Tinsukia Lila Line from his land.   |
| 3.  | Sri Champak Deka<br>and one other.-VS-<br>AEGCL & Ors | WP (C) No.<br>4778/2015                                   | Petitioner claimed for Zirat Compensation against Rangia - Sipajhar-Rowta Transmission line.   |
| 4.  | Meera Banik- VS-<br>AEGCL & Ors                       | Misc. Petition<br>222/2016 in Rev<br>Petition<br>118/2012 | Petitioner claimed for enhancement of Compensation for transmission line crossed over their land at Karimganj.   |
| 5.  | Kanuram Borgoyari-<br>VS-AEGCL                        | M.S.O 7/2016  | Plaintiff claimed for Compensation against land for Rangia - Salakati Transmission Line  |
| 6.  | Ratan Sutradhar VS<br>AEGCL & Ors                     | WP (C) No.<br>4984/2016                                   | Petitioner claimed for zirat compensation against Rangia-Salakati Transmission line  |
| 7.  | Harus Ali Laskar<br>-VS AEGCL and Ors                 | WP (C) No.<br>776/2018                                    | Petitioner claimed for his job in AEGCL for laying transmission line, tower footing in connection with LILO section 132/33kv Hailakandi Sub-Station over his land.   |
| 8.  | Dwimlu Basumatary<br>& Ors-VS-AEGCL<br>and Ors        | WP (C) No.<br>5223/2018                                   | Petitioner Prayed for proper assessment of land and Zirat compensation for Rangia- Salakati transmission line.   |
| 9.  | Sri Jagadish Barman<br>VS The State of<br>Assam & Ors | WP (C) No.<br>5988/2018                                   | Petitioner claimed for Zirat Compensation and Land Compensation against Chandrapur- Kahilipara Transmission Line.  |

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|  |  |                                       |   |
|--|--|---------------------------------------|---|
| 10.  | Sri Thanu<br>Mushahary-VS-<br>The Union of India         | WP (C)<br>No.8708/2018                | Line compensation related to PGCIL but AEGCL has been arrayed as party  |
| 11.  | Sri Dhanjit Kr. Roy-<br>VS-The Union of<br>India and Ors | WP (C) No.<br>5918/2018               | Petitioner prayed for adequate compensation against Rangia-Salakati transmission line crossed over petitioner's land  |
| 12.  | Prathiba<br>Basumatary -VS-<br>Union of India and<br>Ors | WP (C) No.<br>6272/2018               | Regarding PGCIL Transmission Line crossed over Petitioner's Land but AEGCL has been arrayed as Party.   |
| 13.  | Jalil Seikh &3 Ors-<br>VS-AEGCL                          | WP<br>(C)No.1378/201<br>9             | Claimed for proper assessment of compensation against 220kV DC Transmission line from Salakati-Rangia .   |
| 14.  | Jiten Boro and Ors -<br>VS-AEGCL and Ors                 | WP (C)<br>8022/2018                   | Petitioner claimed for Enhancement of Compensation for Rangia-Salakati Transmission Line  |
| 15.  | Hatigor Tea Estate -<br>VS-The Union of<br>India         | WP (C) No.<br>662/2019                | Petitioner challenged the Letter of PGCIL regarding compensation against Transmission line.Petitioner contention is that compensation against Transmission line should be paid as per land acquisition Act.Challenged the Order of PGCIL but AEGCL has been arrayed as a party. |
| 16.  | Sri Prabhat Chandra<br>das - VS- AEGCL and<br>Ors        | T.S. No. 7/19                         | Plaintiff claimed for compensation against 132kV Transmission Line, 33kV,11 kV Line etc .at Nagaon  |
| <b>C. Cases related to HR and Finance wing</b> |  |                                       |   |
| <b>Sr. No.</b>                                 | <b>Party Name</b>  | <b>Case No and year<br/>of filing</b> | <b>Subject matter of the case</b>   |
| 1.   | Sri Dinesh Chandra<br>Deka -VS-AEGCL                     | WP (C) No.<br>6175/2013               | Petitioner contention is that he should be promoted to the post of Asst. Manager (Law) in AEGCL from the post of Superintendent.  |
| 2.   | Badan Ch.<br>Boragohain -VS-<br>AEGCL and Ors            | WP (C) No.<br>767/2016                | Petitioner claimed for his promotion and retirement benefit.  |
| 3.   | Sri Chandan Uria<br>VS- AEGCL                            | WP (C) No.<br>5242/2016               | Petitioner claimed for recruitment in AEGCL as Sahayak.   |
| 4.   | Smti Protima Gogoi<br>VS AEGCL and Ors                   | T.S. No. 29/17                        | Plaintiff is the second wife and claimed for Death benefits of her Husband  |
| 5.   | Ajanta Mahanta &<br>Ors-VS-State<br>Assam & Ors          | WP (C) No.<br>5724/2017               | Petitioners' contention is that they were recruited in the years 2005 to 2012 and they have been posted in APGCL. But due to restrained on inter-company transfer the incumbent who are junior to them have been promoted.  |

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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

FRN – 000143C

GSTN – 18-AAGFR9120E-129

|     |  |                      |   |
|-----|--|----------------------|---|
| 6.  | (Nizamuddin Ahmed-VS-AEGCL and Ors)                  | WP (C) No. 1870/2018 | Petitioner Challenged the calculation for fixation of quarter rent amount for his excess period of service and deduction of amount by AEGCL.  |
| 7.  | (Smti Lakhayajyoti Borah Bhagawati -VS-AEGCL and Ors | WP(C) 785/2018       | Petitioner challenged her termination from AEGCL's Service after Departmental Proceeding against her.   |
| 8.  | Deben Chandra Medhi-VS AEGCL                         | WP (C) No. 916/2019. | The Petitioner claimed for his promotion which was rejected as he was under punishment of stoppage of 3 increments with cumulative effect till his retirement on 31 <sup>st</sup> august2020.   |
| 9.  | Mukut Das-VS-APGCL & Ors                             | WP(C) 1607/2020      | The petitioner claimed for his revision of pensioner benefit  |
| 10. | Bipul Haloi & other-VS- State of Assam & Ors         | WP (C) 107/2021      | The petitioners are employees of AEGCL (Asst. Manager-Accounts) and they have challenged the seniority list prepared by AEGCL for the employees of AEGCL Accounts wing who joined in AEGCL service in the year 2010.  |
| 11. | Synthia Begum - VS-AEGCL                             | WP (C) No1754/2021   | Petitioner states that she has not been allowed to appear before the Interview Board for recruitment of Asst. Engineer (Electrical) in AEGCL under EWS reservation in spite of her having the valid EWS certificate.  |
| 12. | Smti Ritu Bora & Ors -VS- AEGCL & Ors                | WA(C) No119/2021     | Petitioners prayed for their regularization for the post of LDACCO in AEGCL. Petitioner also challenged the Decision of Board Of Directors, AEGCL to rescind its earlier resolution for regularization of LDACCO in AEGCL, in their WP(C)No7589/2017and7790/2018 but Hon'ble Guwahati High Court passed an order on 19/02/2021 and where by the Hon'ble High Court was pleased to dismiss their claim of regularization with a direction to AEGCL that in future recruitment in AEGCL their service in AEGCL is to be considered and any condonation of age, if required for such petitioners that also to be considered. Hence, they preferred this present appeal challenging the Order of Hon'ble Guwahati High Court. |

| D Cases related to electrical accident |                       |                                |   |
|--|-----------------------|--------------------------------|---|
| Sr. No.                                | Party Name            | Case No and year of filings    | Subject Matter of the Case  |
| 1.                                     | (Debo Pator -Vs-AEGCL | T.S. No. Execution Case 6/2018 | Plaintiff claimed for Compensation against electrical accident. Both the parties already mutually settled the case and placed before the Learned Civil Judge Morigaon. Order of disposal in this regard is yet to be passed by the Hon'ble Civil Judge, Morigaon. |
| E Case Related to Arbitration          |                       |                                |   |
| Sr. No.                                | Party Name            | Case No and year of filing     | Subject Matter Of the Case  |

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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

FRN – 000143C

GSTN – 18-AAGFR9120E-179

|   |   |                            |     |   |
|---|---|----------------------------|-----|---|
| 1.  | M/s Electrokings Projects Pvt Ltd - VS- AEGCL | Arbitration Appeal 11/2019 |     | The Hon'ble District Judge, Kamrup (M) vide order dated 06/02/2019 restrained AEGCL from giving effect to award the contract to other party regarding railway traction deposit work. But Hon'ble Guwahati High court on AEGCL's prayer stayed order of the Hon'ble court below. Accordingly, AEGCL awarded the contract to other party. Against the aforesaid order of the Hon'ble High Court Electrokings Projects Pvt. Limited preferred this appeal.   |
| 2.  | M/S Electrokings Projects Pvt. Ltd VS- AEGCL  | Arbitration -EP AEGCL/2020 | 05/ | Petitioner was awarded contract by AEGCL for construction of 132kV S/C line on D/C Tower from 132 kV Jyma GSS to Gossaingaon Railway Traction - Sub -Station on turnkey basis under deposit Scheme. But for contractual failure on the part of contractor, aforesaid contract was terminated. Hence, the Petitioner preferred this Arbitration Proceeding.  |
| <b>F Case Related to termination of Contract By AEGCL</b> |   |                            |     |   |
| 1.  | M/S Megha Electricals-VS- of Assam and Ors    | WP(C) State 8023/2019      | No. | Petitioner was awarded contract for Construction of 132kv transmission line from Nalbari GSS to Nalbari traction sub-station under deposit scheme, but the scope of work was changed due to ROW Issues and instead of Over Head line, a portion was replaced with underground cable and type of foundation was also modified. So for that portion re-tendering was done and subsequently awarded the contract to M/S Sun Steel industries Pvt. Limited. Challenging that action petitioner prayed for stay of such action by AEGCL. But Hon'ble High Court was pleased not to provide any restrained order against AEGCL but the case is pending. |
| 2.  | SMEC INT Pvt Ltd Vs AEGCL & ORS               | WP 5518/2020               | (C) | Petitioner challenged the bid evaluation for project management consultant whereby Petitioner Company has not been selected and Pt Feedback Infra has been selected.  |



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**Table 2 (Part of Independent Auditors Report)**

Amounts Payable in respect of Income tax and GST

**Table 2.1**

**Delay in Payment of Income Tax (Information as per E-filing Website)**

| Sr. No. | Nature of Demand & Relevant Section | Relevant A.Y. and Date of Order     | Amount of Demand | Our Comments  |
|---------|-------------------------------------|-------------------------------------|------------------|---|
| 1       | Demand U/s 220(2)                   | 2009-10, order issued on 04/08/2018 | Rs. 11,49,40,608 | It has been observed that the company has not provided any information regarding by way Notes to Accounts or at any other place in the Financial Statements.<br>It should also be noted that such demand entails a Simple Interest @ 1 % p.m. for delay in payment of same. |
| 2       | Demand U/s 220(2)                   | 2009-10, order issued on 18/04/2020 | Rs. 2,66,200/-   |   |

**Table 2.2**

**TDS default of AEGCL under different TAN Deductors as declared by Management from TDS Traces Logins**

| Sr. No. | DIV NAME  | TAN        | Form    | Total Amount | Auditors Comment   |
|---------|---|------------|---------|--------------|--|
| 1       | GUWAHATI WORK DIV, AEGCL  | SHLG00208F | 24Q/26Q | 88,380       | No disclosure or details have been provided in respect of the same, and no rectification has been filed yet. |
| 2       | 132 KV GRID AEGCL   | SHLR00328G | 24Q     | 78,220       |  |
| 3       | EXECUTIVE ENGINEER AND TRANSMISSION DIVISION JORHAT                     | SHLE00252A | 24Q/26Q | 2,64,240     |  |
| 4       | SILCHAR T & T CIRCLE  | SHLA01751B | 24Q/26Q | 71,620       |  |
| 5       | Silchar T & T Division  | SHLA01260A | 24Q/26Q | 42,100       |  |
| 6       | MRT DIVISION,NARENGI  | SHLM00455A | 24Q/26Q | 1,93,558     |  |
| 7       | GOALPARA TRANSMISSION DIVISION,AEGCL AGIA                               | SHLE00219C | 24Q/26Q | 11,328       |  |
| 8       | ASSISTANT GENERAL MANAGER PANCHGRAM SUBSTATION DIVISION AEGCL PANCHGRAM | SHLR00582B | 24Q/26Q | 17,340       |  |
| 9       | 220 KV SALAKATI GSS AEGCL   | SHLS02935C | 24Q/26Q | 1,17,990     |  |

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|    |   |            |                  |             |
|----|---|------------|------------------|-------------|
| 10 | MRT DIVISION JORHAT                               | SHLE00284E | 24Q/26Q          | 2,14,170    |
| 11 | 220KV GSS AEGCL MARIANI                           | SHLA00808D | 24Q/26Q          | 1,787,345   |
| 12 | AGM, 220KV GSS Samaguri                           | SHLR00642F | 24Q/26Q          | 1,28,970    |
| 13 | AGM,132KV Gargaon Grid Sub-Station, AEGCL, Nazira | SHLS03172B | 24Q/26Q          | 9,480       |
| 14 | AGM, GTD, AEGCL, Narengi                          | SHLT00210A | 24Q/26Q          | 17,010      |
| 15 | LATTC NARENGI                                     | SHLS00804G | 24Q/26Q          | 9,380       |
| 16 | SUPERINTENDING ENGINEER UPPER ASSAM T & T CIRCLE  | SHLS01676D | 24Q/26Q          | 4,97,920    |
| 17 | EXECUTIVE ENGINEER PLCC DIVISION JORHAT           | SHLP00869B | 24Q/26Q          | 1,770       |
| 18 | PLCC COMMUNICATION, AEGCL                         | SHLA03242B | 24Q              | 120         |
| 19 | C & C, LDC, AEGCL                                 | SHLS00965G | 24Q/26Q          | 4,70,870    |
| 20 | AEGCL Head Office                                 | SHLG01018D | 26Q/24Q/27EQ/27Q | 72,62,080   |
| 21 | 132 KV Dibrugarh GSS                              | SHLR00464C | 24Q/26Q          | 8,930       |
|    | Total   |            |                  | 1,12,92,821 |



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# R.M.KOTHARI & CO

## CHARTERED ACCOUNTANTS

FRN – 000143C

GSTN – 18-AAGFR9120E-129

**Table 2A (Part of Independent Auditors Report)**  
Delay in filing of GST Returns

| GSTR-3B |             |              |         |
|---------|-------------|--------------|---------|
| Month   | Due Date    | Filling Date | Penalty |
| 20-Apr  | 24-May-2020 | 13-Oct-2020  | 7100    |
| 20-May  | 14-Jul-2020 | 13-Oct-2020  | 4550    |
| 20-Jun  | 24-Jul-2020 | 13-Oct-2020  | 4050    |
| 20-Jul  | 24-Aug-2020 | 13-Oct-2020  | 2500    |
| 20-Aug  | 03-Oct-2020 | 13-Oct-2020  | 500     |
| 20-Sep  | 24-Oct-2020 | 10-Dec-2020  | 2350    |
| 20-Oct  | 24-Nov-2020 | 10-Dec-2020  | 800     |
| 20-Nov  | 24-Dec-2020 | 23-Dec-2020  | 0       |
| 20-Dec  | 24-Jan-2021 | 06-Feb-2021  | 260     |
| 21-Jan  | 25-Feb-2021 | 27-Mar-2021  | 1750    |
| 21-Feb  | 25-Mar-2021 | 27-Mar-2021  | 350     |
| 21-Mar  | 24-Apr-2021 | 26-May-2021  | 0       |

| GSTR 1       |                |                    |
|--------------|----------------|--------------------|
| Month        | Date of Filing | Due Date of Filing |
| 20-APRIL     | 12/10/2020     | 11/05/2020         |
| 20-MAY       | 14/10/2020     | 11/06/2020         |
| 20-JUNE      | 14/10/2020     | 11/07/2020         |
| 20-JULY      | 14/10/2020     | 11/08/2020         |
| 20-AUGUST    | 14/10/2020     | 11/09/2020         |
| 20-SEPTEMBER | 10/12/2020     | 11/10/2020         |
| 20-OCTOBER   | 10/12/2020     | 11/11/2020         |
| 20-NOVEMBER  | 10/12/2020     | 11/12/2020         |
| 20-DECEMBER  | 04/02/2021     | 11/01/2021         |
| 21-JANUARY   | 26/03/2021     | 11/02/2021         |
| 21-FEBRUARY  | 26/03/2021     | 11/03/2021         |
| 21-MARCH     | 24/05/2021     | 11/04/2021         |



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Table 3

Calculation of Penal Interest of State Govt Loan For FY 2020-21 (Part of Independent Auditors Report)

| YEAR         | Actual Loan amount drawn from State Govt | Outstanding Principal amount of the loan amount (auditors calculation)<br>A | Outstanding principal amount of the loan amount (AEGCL)<br>B | Interest Overdue<br>C   | Penal interest as per AEGCL Calculation<br>(B+C)*2.75% | Corrected Figure of penal interest<br>(A+C)*2.75% | Difference of overcharged Penal Interest |
|--------------|--|---|--|-------------------------|--|---|--|
| 2003-04      | 23,166,000.00                            | 23,166,000.00   | 37,065,600.00  | 39,729,690.00           | 2,111,870.48   | 1,729,631.48                                      | 382,239.00                               |
| 2004-05      | 34,870,000.00                            | 34,870,000.00   | 52,305,000.00  | 54,920,250.00           | 2,948,694.38   | 2,469,231.88                                      | 479,462.50                               |
| 2005-06      | 306,861,000.00                           | 306,861,000.00  | 429,605,400.00   | 451,085,670.00          | 24,219,004.43  | 20,843,533.43                                     | 3,375,471.00                             |
| 2006-07      | 414,000,000.00                           | 414,000,000.00  | 538,200,000.00   | 565,110,000.00          | 30,341,025.00  | 26,925,525.00                                     | 3,415,500.00                             |
| 2007-08      | 512,463,000.00                           | 512,463,000.00  | 614,955,600.00   | 617,039,940.00          | 33,879,877.35  | 31,061,330.85                                     | 2,818,546.50                             |
| 2008-09      | 352,700,000.00                           | 352,700,000.00  | 387,970,000.00   | 387,970,000.00          | 21,338,350.00  | 20,368,425.00                                     | 969,925.00                               |
| 2009-10      | 196,400,000.00                           | 196,400,000.00  | 196,400,000.00   | 196,400,000.00          | 10,802,000.00  | 10,802,000.00                                     | -  |
| 2010-11      | 287,068,000.00                           | 258,361,200.00  | 258,361,200.00   | 258,361,200.00          | 14,209,866.00  | 14,209,866.00                                     | -  |
| 2011-12      | -  | -   | -  | -                       | -  | -   | -  |
| 2012-13      | 63,371,424.00                            | 44,359,996.80   | 44,359,996.80  | 44,513,996.80           | 2,444,034.82   | 2,444,034.82                                      | -  |
| 2013-14      | 909,762,000.00                           | 545,857,200.00  | 545,857,200.00   | 545,857,200.00          | 30,022,146.00  | 30,022,146.00                                     | -  |
| 2014-15      | 46,065,000.00                            | 23,032,500.00   | 23,032,500.00  | 23,459,725.00           | 1,278,536.19   | 1,278,536.19                                      | -  |
| 2015-16      | 396,970,000.00                           | 158,788,000.00  | 158,788,000.00   | 158,788,000.00          | 8,733,340.00   | 8,733,340.00                                      | -  |
| 2016-17      | 438,679,000.00                           | 131,603,700.00  | 131,603,700.00   | 131,773,725.00          | 7,242,879.19   | 7,242,879.19                                      | -  |
| 2017-18      | 748,611,000.00                           | 149,722,200.00  | 149,722,200.00   | 149,843,640.00          | 8,238,060.60   | 8,238,060.60                                      | -  |
| 2018-19      | 312,283,900.00                           | 31,228,390.00   | 31,228,390.00  | 31,259,929.50           | 1,718,428.79   | 1,718,428.79                                      | -  |
| <b>Total</b> | <b>5,043,270,324.00</b>                  | <b>3,183,413,186.80</b>   | <b>3,599,454,786.80</b>                                      | <b>3,656,112,966.30</b> | <b>199,528,113.21</b>                                  | <b>188,086,969.21</b>                             | <b>1,14,41,144.00</b>                    |



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Table 4 (Part of Independent Auditors Report)

### Details of Mandatory ROC Forms

| SI No. | Form Name      | Particulars   | Status of Filing Forms   |
|--------|----------------|---|--|
| 1.     | MGT-14         | Approval of Accounts for the FY 2020-21   | Not filed  |
| 2.     | ADT-1          | Appointment of Auditors   | For the FY 2020-21 not filed   |
|        |                |   | For the FY 2019-20 filed on 14.11.2019 with additional fee of Rs. 3600/- |
| 3.     | CRA-2          | Appointment of Cost Auditors  | For the FY 2020-21 not filed   |
| 4.     | MGT-7          | Annual Return FY 2019-2020  | Filed on 29.04.2021 with Additional Fees of Rs.6000                      |
| 5.     | MSME 1         | Outstanding Payments of MSME (Half Yearly) 30/09/2019 , 31/03/2020, 30/09/2020 and 31/03/2021 | Not Filed  |
| 6.     | AOC-4 XBRL     | AOC -4 XBRL FY 2019-2020  | Filed on 05.08.2021  |
|        | AOC-4 CFS XBRL |   |  |



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**REPLY OF THE MANAGEMENT TO THE STATUTORY AUDITOR'S REPORT ON THE  
ACCOUNTS OF ASSAM ELECTRICITY GRID CORPORATION LTD. FOR THE YEAR ENDED  
31ST MARCH, 2021**

**REPLY OF THE MANAGEMENT TO ANNEXURE-A TO THE INDEPENDENT AUDITORS'  
REPORT**

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S<br>REPLY   |
|--------------------|--|---|
| 1.                 | <b>Property, Plant &amp; Equipment</b>   |   |
| a.                 | The company has maintained a fixed asset register but proper identification of assets & physical verification has not been conducted of the same due to COVID 19 situation as inter-district traveling restrictions were imposed by the State Govt.  | AEGCL had updated the fixed asset register up to 31.03.2021 but due to inter-district traveling restrictions imposed by the State Govt. in order to combat the spread of Covid-19 virus, AEGCL was unable to conduct the physical verification of the fixed assets during FY 2020-21. However, now steps have been initiated for physical verification and identification code of the assets. |
| b.                 | Value of freehold land as on 31.03.2021 stood at Rs. 38.67 Crores out of which only title deeds of Rs. 20.44 Crores land holding documents were verified satisfactorily. We have considered certification from the Deputy Commissioner and other official Govt. documents through which we can ascertain the holding of land by AEGCL. | AEGCL had produced all documents related to lands available with AEGCL amounting to Rs26.24 Crore to the Statutory audit during the course of audit. AEGCL is in the process of collecting the documents related to the remaining amounts of land. Besides, this cost also includes land  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY                 |          |                                    |   |                   |             |   |                               |             |   |                       |              |  |
|--------------------|--|------------------------------------|----------|------------------------------------|---|-------------------|-------------|---|-------------------------------|-------------|---|-----------------------|--------------|--|
|                    |  | development & other costs.         |          |                                    |   |                   |             |   |                               |             |   |                       |              |  |
| c.                 | <p>On further verification of land documents and the books of Accounts following anomalies were found:</p> <p>-In Kahilipara division Construction of a Boundary wall at Sonapur amounting to Rs. 99, 82,652/- was included under Land. It should have been capitalized under Buildings.</p> <p>-Zirat Compensation on land was wrongly classified under Land &amp; Right instead it should have been added to the particular Asset for which compensation was paid to use the land, Following wrongful classification of land (in various divisions) were observed on scrutiny of documents :</p> <table border="1" data-bbox="137 1167 1086 1308"> <thead> <tr> <th>Sr. No.</th> <th>Division</th> <th>Zirat Compensation on Land (in Rs)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>T&amp;T Circle Gormur</td> <td>2,15,831.00</td> </tr> <tr> <td>2</td> <td>Narengi Transmission Division</td> <td>4,73,400.00</td> </tr> <tr> <td>3</td> <td>T &amp; T Division Jorhat</td> <td>12,03,938.00</td> </tr> </tbody> </table> | Sr. No.                            | Division | Zirat Compensation on Land (in Rs) | 1 | T&T Circle Gormur | 2,15,831.00 | 2 | Narengi Transmission Division | 4,73,400.00 | 3 | T & T Division Jorhat | 12,03,938.00 | <p><u>132kV GSS Kahilipara</u> : After proper scrutiny it was found that, this amount of ₹ 99,82,652/- was booked as Land &amp; Rights to record land development cost (i.e. earth filling) at 220 KV GSS Sonapur in FY 2016-17. Thus there was no wrong classification of asset head.</p> <p>1. <u>UA T&amp;T Circle, Gormur, Jorhat</u> : The amount of ₹ 2,15,831 was paid to the Deputy Commissioner, Sivasagar on 25-08-2016 against Zirat compensation of Betbari substation.</p> <p>The said amount was booked against Land because it was the compensation paid against acquiring of land.</p> <p>Thus there was no wrong classification of asset head.</p> <p>2. <u>Narengi Transmission Division</u>: This is under scrutiny and necessary action will be taken after proper scrutiny.</p> |
| Sr. No.            | Division   | Zirat Compensation on Land (in Rs) |          |                                    |   |                   |             |   |                               |             |   |                       |              |  |
| 1                  | T&T Circle Gormur  | 2,15,831.00                        |          |                                    |   |                   |             |   |                               |             |   |                       |              |  |
| 2                  | Narengi Transmission Division  | 4,73,400.00                        |          |                                    |   |                   |             |   |                               |             |   |                       |              |  |
| 3                  | T & T Division Jorhat  | 12,03,938.00                       |          |                                    |   |                   |             |   |                               |             |   |                       |              |  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S REPLY   |
|--------------------|---|--|
|                    |   | <p>3. <u>T&amp;T Division Jorhat</u>:<br/>The said amount of ₹ 12,03,938/- was deposited to the Deputy Commissioner of Golaghat on 09-11-2005 against purchase of 30 bighas land for construction of 132KV Substation at Bokakhat. The Treasury Challan received from the Treasury Office, Golaghat in this regard is available with the division office . Hence the amount was booked against "Land".</p> |
| d.                 | <p>Anomalies were found in the transfer of assets from one division to another. It was observed that proper recording of assets was not done in various Divisions resulting to which particular Assets along with its depreciation were undervalued. Following irregularities were observed:</p> <ul style="list-style-type: none"> <li>- Meter Testing Laboratory Equipment was transferred from MRT Narengi Division to other divisions for an amount of Rs 27,14,000/- out of which only Guwahati Transmission Division and 132 kV Chirakhundi Rangia have booked the asset at the value of Rs. 5,42,800 each and remaining assets of Rs. 16,28,400/- has not been booked by the respective divisions. As a result, the assets were undervalued by Rs. 16, 28,400/- and depreciation was undervalued by Rs. 211015 because the difference was not included in the asset register at the HO level.</li> <li>- Tools and Tackles (10.520) transferred from MRT Division Narengi to 220 kV Samaguri GSS Division for an amount of Rs.5,62,224/- which is the original cost of the asset put to use on 03-08-2013. While booking the asset 220KV Samaguri GSS Division failed to claim depreciation from the date of capitalization instead claim depreciation for the Current Year from the date of transfer. As a result, accumulated depreciation was understated by Rs 1,89,580/-</li> </ul> | <p>Necessary entries will be made in the subsequent year.</p> <p>Rectification entry shall be made in the subsequent year</p>  |
| e.                 | <p>In respect of Capitalization of Fixed Assets, it has been observed that there are numerous assets which are capitalized during the year under Prior Period and the effect of the same has been given during the year, in relation to the above, we are of the opinion that there must have been such Non Capitalization during the Audit Period also, as reports from various divisions in respect of Capitalization were not maintained at Head office and owing to COVID-19, we could not visit individual divisions and therefore are unable to comment upon the accuracy of Capitalization carried out by company.</p>   | <p>Capitalization of Fixed Assets is done after receipt of completion certificates issued by the competent authority and these are available with the</p>  |



| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  |   |   |  | MANAGEMENT'S<br>REPLY             |  |   |   |                 |        |        |        |                  |        |        |        |          |       |       |        |           |        |        |         |                    |        |        |       |   |
|--------------------|--|---|---|--|-----------------------------------|--|---|---|-----------------|--------|--------|--------|------------------|--------|--------|--------|----------|-------|-------|--------|-----------|--------|--------|---------|--------------------|--------|--------|-------|---|
|                    |  |   |   |  | respective units and may be seen. |  |   |   |                 |        |        |        |                  |        |        |        |          |       |       |        |           |        |        |         |                    |        |        |       |   |
| f.                 | <p>It has been observed that AEGCL is not maintaining proper records, so as to check accurately the capitalization of interest on loan received from State Govt and ADB. Further, it has been observed that the method used for apportionment of interest on loan towards Capital Expenditure and Revenue Expenditure is based on proportionate utilization of Loans and Grants. However, on review of the data prepared by the management for apportionment of interest, it has been observed that there is gross negligence in taking the amount from various sources for apportionment from the books of accounts. The differences are highlighted in the table below:</p> <table border="1" data-bbox="150 741 1281 1585"> <thead> <tr> <th data-bbox="150 741 347 1133">Funds</th> <th data-bbox="352 741 651 1133">Calculations of Funds Utilized for apportionment of various funds as Per AEGCL calculations<br/><br/>(in Crores)</th> <th data-bbox="655 741 1002 1133">Actual Funds Utilized as per books Of accounts of AEGCL<br/><br/>(in Crores)<br/><br/>{Ref Note No. 4 &amp; 8 for Principal Amount of Loans and Note No. 2 for Grants of Annual Accounts}</th> <th data-bbox="1007 741 1281 1133">Difference in Proportionate amount utilized (In Crores)</th> </tr> </thead> <tbody> <tr> <td data-bbox="150 1140 347 1238">State Govt Loan</td> <td data-bbox="352 1140 651 1238">674.33</td> <td data-bbox="655 1140 1002 1238">542.73</td> <td data-bbox="1007 1140 1281 1238">131.60</td> </tr> <tr> <td data-bbox="150 1245 347 1344">State Govt Grant</td> <td data-bbox="352 1245 651 1344">902.21</td> <td data-bbox="655 1245 1002 1344">751.62</td> <td data-bbox="1007 1245 1281 1344">150.59</td> </tr> <tr> <td data-bbox="150 1350 347 1404">ADB Loan</td> <td data-bbox="352 1350 651 1404">62.80</td> <td data-bbox="655 1350 1002 1404">95.67</td> <td data-bbox="1007 1350 1281 1404">-32.87</td> </tr> <tr> <td data-bbox="150 1411 347 1464">ADB Grant</td> <td data-bbox="352 1411 651 1464">634.69</td> <td data-bbox="655 1411 1002 1464">966.86</td> <td data-bbox="1007 1411 1281 1464">-332.17</td> </tr> <tr> <td data-bbox="150 1471 347 1585">Central Govt Grant</td> <td data-bbox="352 1471 651 1585">293.92</td> <td data-bbox="655 1471 1002 1585">236.56</td> <td data-bbox="1007 1471 1281 1585">57.36</td> </tr> </tbody> </table> |   |   |  | Funds                             | Calculations of Funds Utilized for apportionment of various funds as Per AEGCL calculations<br><br>(in Crores) | Actual Funds Utilized as per books Of accounts of AEGCL<br><br>(in Crores)<br><br>{Ref Note No. 4 & 8 for Principal Amount of Loans and Note No. 2 for Grants of Annual Accounts} | Difference in Proportionate amount utilized (In Crores) | State Govt Loan | 674.33 | 542.73 | 131.60 | State Govt Grant | 902.21 | 751.62 | 150.59 | ADB Loan | 62.80 | 95.67 | -32.87 | ADB Grant | 634.69 | 966.86 | -332.17 | Central Govt Grant | 293.92 | 236.56 | 57.36 | <p>AEGCL receives funds from various sources viz., State Govt. Loan &amp; Grant, ADB Loan &amp; Grant and Central Govt. Grant. Some portion of these funds are utilized for Capital Works (CWIP &amp; Fixed assets) and the balance funds are temporarily parked at Banks in the form Fixed Deposits. While calculating the amount of Capitalization of Interest on State Govt. Loan, AEGCL apportions the funds in the proportion of their utilizations. While making apportionment of various funds, AEGCL had excluded the ADB Loan &amp; Grant from the Total Funds utilized for creation of Fixed Deposits with Banks, because ADB funds are directly utilized for Project Works and Fixed Deposits are not made with ADB Funds. This is the reason for mismatch between the apportioned</p> |
| Funds              | Calculations of Funds Utilized for apportionment of various funds as Per AEGCL calculations<br><br>(in Crores)   | Actual Funds Utilized as per books Of accounts of AEGCL<br><br>(in Crores)<br><br>{Ref Note No. 4 & 8 for Principal Amount of Loans and Note No. 2 for Grants of Annual Accounts} | Difference in Proportionate amount utilized (In Crores) |  |                                   |  |   |   |                 |        |        |        |                  |        |        |        |          |       |       |        |           |        |        |         |                    |        |        |       |   |
| State Govt Loan    | 674.33   | 542.73  | 131.60  |  |                                   |  |   |   |                 |        |        |        |                  |        |        |        |          |       |       |        |           |        |        |         |                    |        |        |       |   |
| State Govt Grant   | 902.21   | 751.62  | 150.59  |  |                                   |  |   |   |                 |        |        |        |                  |        |        |        |          |       |       |        |           |        |        |         |                    |        |        |       |   |
| ADB Loan           | 62.80  | 95.67   | -32.87  |  |                                   |  |   |   |                 |        |        |        |                  |        |        |        |          |       |       |        |           |        |        |         |                    |        |        |       |   |
| ADB Grant          | 634.69   | 966.86  | -332.17   |  |                                   |  |   |   |                 |        |        |        |                  |        |        |        |          |       |       |        |           |        |        |         |                    |        |        |       |   |
| Central Govt Grant | 293.92   | 236.56  | 57.36   |  |                                   |  |   |   |                 |        |        |        |                  |        |        |        |          |       |       |        |           |        |        |         |                    |        |        |       |   |
|                    | <p>Due to the lack of proper records and on the basis of examination of available records we are of the opinion that there has been gross negligence in the calculation and apportionment of interest. However, because of the reason mentioned above, we are not in a position to give the figures accurately in respect of Individual capitalization of Interest.</p>  |   |   |  |                                   |  |   |   |                 |        |        |        |                  |        |        |        |          |       |       |        |           |        |        |         |                    |        |        |       |   |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S<br>REPLY   |
|--------------------|---|---|
|                    |   | <p>amount of funds and actual funds received as per the books of accounts. Thus AEGCL has not made any negligence while making apportionment of funds.</p> <p>However, AEGCL humbly requests the Statutory Auditor to show us the calculation of Interest Capitalization being a guide to the Corporation.</p>                                |
| g.                 | <p><b>Interest capitalization of ADB Loan: -</b><br/> Total Project Works related to ADB loans stands at Rs 886.14 Crores as on 31.03.2021 as declared by the management. Interest is to be capitalized only on work in progress which stands at Rs 24.45 Crores and not on completed works out of the Total Project Works related to ADB Loans. Accordingly, interest is capitalized proportionately against ADB loan on CWIP portion only which stands at Rs. 27.71 Lacs for FY 2020-21 out of total interest of Rs 10.05 Crores. Accordingly, the same policy was used for the previous year (2019-20) and rectification entries were booked in the current year by posting as interest paid for the prior period (83.700) amounting to Rs. 8.42 Crores as the whole portion of interest expense of Rs.10.04 Crores was capitalized assuming that all projects related to ADB loan were under CWIP in the previous year. However, no effect of interest expenses booked under CWIP for previous years (before 2019-20) has been given in the accounts of the company and the same cannot be commented as data of previous years are not available with regards to Work Completion related to ADB loan.</p> | <p>Data of previous years in respect of Work Completion related to ADB loan are available with AEGCL and these were produced to the previous auditors and rectification in this respect had been made by AEGCL in the previous years of the errors if any committed by AEGCL as per the comments of the CAG issued in the previous years.</p> |
| h.                 | <p>In relation to the study to be conducted for determining the Impairment of Assets, it was observed same was not done by AEGCL, and the conditions as prescribed in <b>AS 28</b> was not complied with.</p>   | <p>Impairment of Assets will be done by AEGCL in the subsequent year.</p>   |
| i.                 | <p>The company has provided information of the current status with regards to various Court Cases going in respect of Land and other compensation matters but no Contingent Liability has been provided in respect of the same. <b>(Ref. Table 1)</b></p>   | <p>There is no certainty of outflow of fund and as such Contingent Liability has not been provided in the Annual</p>  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S REPLY   |
|--------------------|---|--|
|                    |   | Accounts.  |
| 2.                 | Inventory   |  |
| a.                 | With reference to Point no. 14 (Annual Accounts), it has been stated that there is a difference of ₹7.51 Cr in the Stocks as per Books and the Physical Verification Report, the same remains mismatched and no further explanation has been provided in this regard.   | AEGCL has started the reconciliation of the difference between book value of stock and physical value of stock on monthly basis from the month of April, 2021 and the amount of discrepancy will be rectified and will be shown in the Annual Accounts for the FY 2021-22. |
| b.                 | Provision for stock-dated-31-03-2021 as reflected in Note 14 - Inventory of Annual Accounts of AEGCL as on 31-03-2021 is Rs. 17.88 Cr. This consists of Rs.12.62 Cr as Transfer Scheme Opening Balance as on 01-04-2005, Rs.2.28 Cr is the total of Provision in respect of obsolete, damaged, and unserviceable stock as per Physical Verification carried out for year ending 2020-21 and the remaining amount of Rs. 2.97 Cr are rectification made during the year 2012-13 and 2013-14 on account of short provision for obsolete, damage & unserviceable stock. But on scrutiny of PVR statement, it was observed that Rs 2.97 Cr remains unreconciled and same has not been included in detailed Physical Verification Report for Current Financial Year as the provision in respect of obsolete, damage & unserviceable stock is carried out at the end of each year, and the same must be a part of provision created at the end of the current year amounting to Rs.2.28 Cr. | Rs. 2.97 crore is the rectification of short provision of stock made in the books of accounts during FY 2012-13 & 2013-14 as pointed out by the AG audit during the course of their audit.   |
| c.                 | As observed by us, the inventory records have fallen into error due to the difference in recording of material, which exists because of mismatch in material entry system in PSL maintained by the store in charge and Books of account maintained by the division in charge of that particular store.  | As mentioned in Para 2.a., this difference is under reconciliation and will be rectified in the subsequent FY.   |
| d.                 | In respect of inter-unit material transfer (Ref Point no. 18 in Annual Accounts) amounting to Rs. 789 Lacs that is the stocks which are transferred from one unit to another, the same should be recorded under their respective divisions. However, there are numerous items which are lying under the head Inter Unit Material Transfers and the same have not been recorded in the respective divisions, thus cannot be reconciled.  | The balance under Inter Unit A/c – Materials is in the process of reconciliation and will be adjusted in the subsequent FY.  |
| e.                 | On a visit to 132 kV GSS Chirakhundi, Rangia Store, it was found on physical verification that PVR submitted by the unit did not contain items physically lying in the stores neither were they recorded in their stock books. As per PVR, it is noticed that only good stocks are accounted for but it was found that repairable and obsolete items also exist in the store which has not been   | It would be beneficial for AEGCL to make the necessary   |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S REPLY   |
|--------------------|---|--|
|                    | recorded.   | entries in the PSL & Books, if the auditor would have mentioned the amount of items lying in the stores, repairable and obsolete items, which were not recorded. However, AEGCL will look into the matter seriously and all the necessary entries will be made in the subsequent FY.   |
| f.                 | It was further observed that a few stocks that were returned from the site after completion of a project work and were not accounted for. Ideally, the concerned officer should have recorded the material inward and reduced the account which was earlier debited to either CWIP/Fixed Assets/ R&M head.  | AEGCL will look into the matter seriously and the necessary entries will be made in the subsequent FY.   |
| 3.                 | <b>Loans</b>  |  |
| a.                 | In respect of Interest on Loans availed from the State Government, it has been observed that the company is not making any Interest payments and is creating a provision in respect of Penal Interest <b>Ref. Note – 22.1</b> . It is pertinent to mention that the AERC does not allow/ consider, any penal interest amount paid by the company to the suppliers/vendors/lenders, for the determination of tariff. Hence, the Company may have to absorb all penal interest amount payable to GOA as it may not be realizable through tariff as revenue. | AEGCL has been suffering from a loss. The accumulated loss as on 31.03.2021 stood at Rs. 418.60 Crore. Moreover, the amount approved by the Hon'ble AERC for payment of interest on loan is much lower than the actual amount of interest computed in the Annual Accounts as per the loan agreement. Thus due to shortage of fund, AEGCL is unable to pay the interest on loan.<br><br>AEGCL makes a |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY   |
|--------------------|--|--|
|                    |  | provision for penal interest in the Annual Accounts as per the loan agreement with GoA. But the Hon'ble AERC, while approving ARR allows Interest on loan capital as per the normative formula mentioned in the Tariff Regulations, where penal interest has not been approved because this is not an element of ARR of AEGCL. |
| b.                 | It was further observed that Penal interest charged on non-payment of outstanding Principal amount of loan and interest thereon to the State Govt is overvalued by Rs. 1,14,41,144/-. As penal interest was calculated on the outstanding amount of both principal and interest amount due to the State Govt @2.75%, it was observed that AEGCL was calculating the penal interest on the outstanding principal amount at installment amount multiplied by no of year unpaid. This leads to an increase of principal amount more than the amount repayable resulting in overcharging of penal interest. Kindly ref <b>Table-3</b> , for detailed calculations.   | Penal Interest has been computed @ 2.75% on the overdue amount of principal and interest as on 31.03.2021 as per GoA, Finance (Budget) Dept. Order No. BW.22/89/175 dated 27.03.2006   |
| c.                 | <b>General Provident Fund</b> – A sum of Rs. 3517 lakhs is shown under the above head which represents the amount of subscription, GPF Advance made; recovery of such advance and final withdrawal of GPF of the employees of its erstwhile organization ASEB who were absorbed by AEGCL and interest provision made thereon. We have been informed that a request for the formation of GPF Trust has been made to Govt. of Assam vide letter dated 25.09.2017 but they are yet to receive the confirmation from GoA. The matter is still pending at GoA, the above amount is lying under the above head, a separate Bank Ac is maintained for the same and is being used by the Company as Internal Resources and no specific investment of the same is made. Also, the learned AERC had directed the Company to maintain a separate account for the amounts received from the employees towards provident fund & its utilization to be duly audited by statutory audit but the same is not followed. | Presently AEGCL has been maintaining a bank account for the purpose of all payments related to GPF. The Hon'ble AERC had directed AEGCL vide Directive 3, T.O. dated 01.03.2019 to complete the formalities of forming the Trust for Employee's  |

| S<br>L.<br>N<br>O.                       | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY   |                         |  |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
|--|--|--|-------------------------|--|-----------------|--|-------------|----------------|----------|----------|------------|-------------|----------------|----------|----------|------------|-------------|----------------|----------|----------|------------|-------------|----------------|----------|----------|------------|-------------|----------------|----------|----------|------------|-------------|----------------|----------|----------|------------|-------------|----------------|----------|----------|------------|-------------|----------------|----------|----------|------------|-------------|----------------|----------|----------|------------|-------------|----------------|----------|----------|------------|--|--|--|--|---------------------|--|
|  |  | Provident Fund as early as possible but not yet directed for statutory audit of utilization of GPF. A copy attached vide Annexure I.   |                         |  |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| d.                                       | No balance confirmation certificates have been provided for loan received from Govt. Of Assam and ADB loan to us. Accuracy on the principal amount, interest amount, and penal interest could not be ascertained during our audit.   | AEGCL has received loans from GoA and ADB. The Govt. issued sanctioned letters against various loans and based on these sanctioned letters AEGCL had made the accounting of loan. Govt. does not provide any balance certificate for the same. |                         |  |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 4.                                       | <b>Fixed Deposits –</b>  |  |                         |  |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| a.                                       | <p><b>Term Deposits with SBI -</b><br/>-On verification of documents, it was found that no accrued interest was booked for Fixed Deposits maintained with SBI PALTAN BAZAR branch. It was found that the Rate of interest is 4.4% and interest income is to be calculated for 154 days, a manual calculation has been done by us to ascertain the short booking of the accrued interest.</p> <table border="1" data-bbox="137 1301 1267 1823"> <thead> <tr> <th>STDR No</th> <th>PRINCIPAL AMOUNT (in ₹)</th> <th>DATE OF Fixed Deposit</th> <th>Maturity amount</th> <th>Manual calculation of accrued interest for FY 2020-21 (in ₹)</th> </tr> </thead> <tbody> <tr><td>38879672110</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr><td>38879671332</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr><td>38879671875</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr><td>38879671682</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr><td>38879671514</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr><td>38879671070</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr><td>38879670430</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr><td>38879670768</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr><td>38879670203</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr><td>38879669979</td><td>1,06,88,785.00</td><td>29.10.20</td><td>29.04.21</td><td>198,431.00</td></tr> <tr> <td colspan="4"><b>Total Accrued interest not booked</b></td> <td><b>19,84,310.00</b></td> </tr> </tbody> </table> | STDR No  | PRINCIPAL AMOUNT (in ₹) | DATE OF Fixed Deposit  | Maturity amount | Manual calculation of accrued interest for FY 2020-21 (in ₹) | 38879672110 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | 38879671332 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | 38879671875 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | 38879671682 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | 38879671514 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | 38879671070 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | 38879670430 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | 38879670768 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | 38879670203 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | 38879669979 | 1,06,88,785.00 | 29.10.20 | 29.04.21 | 198,431.00 | <b>Total Accrued interest not booked</b> |  |  |  | <b>19,84,310.00</b> | The interests on all FDs are completely recorded in books of accounts on the basis of the interest certificates/FD statements as furnished from the bank as on 31-03-2021. This stands same for the SBI Paltan Bazar Branch. |
| STDR No                                  | PRINCIPAL AMOUNT (in ₹)  | DATE OF Fixed Deposit  | Maturity amount         | Manual calculation of accrued interest for FY 2020-21 (in ₹) |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879672110                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879671332                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879671875                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879671682                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879671514                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879671070                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879670430                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879670768                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879670203                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| 38879669979                              | 1,06,88,785.00   | 29.10.20   | 29.04.21                | 198,431.00   |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| <b>Total Accrued interest not booked</b> |  |  |                         | <b>19,84,310.00</b>  |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |
| b.                                       | <p><b>Term Deposits with UCO Bank –</b><br/>-Wrong ascertainment of accrued interest in UCO bank FDs. They have overstated interest amount by Rs.5,109/- for STDR no. 19250310034934 and Rs.10,373/- for FD 19250310034941 respectively.<br/>-In UCO bank FD no. - 450310036617, the principal amount is understated by Rs19911. It was observed that the principal amount was taken as Rs.3,92,723 taken instead of Rs.4,12,634 as per the FD Certificate. As a result interest amount was also understated by Rs.19,911/-. The</p>   | Rectification entries are already made for both FDs in FY 2021-22.   |                         |  |                 |  |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |             |                |          |          |            |  |  |  |  |                     |  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY   |                  |                  |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
|--------------------|--|--|------------------|------------------|------------------|------------------|---|-------------|---------------|-------|-----------|---|-------------|---------------|-------|-----------|---|-------------|---------------|-------|-----------|---|-------------|---------------|-------|-----------|---|-------------|---------------|-------|-----------|---|-------------|--------------|-------|-----------|---|-------------|---------------|-------|-----------|---|-------------|---------------|-------|-----------|--|
|                    | interest of Rs.39,298 was booked instead of Rs. 59,209/- as per FD Certificate   |  |                  |                  |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| c.                 | <p><b>Deposits with Syndicate Bank –</b><br/>-It was observed that accrued interest of Syndicate Bank STDR No.73304580000054/3 has been understated by Rs.945297.38.</p>   | Interest accrued on the said FD was calculated by considering the difference of the closing balance of this FD as on 31-03-2021 with that of its opening principal value as on 01-04-2020 which was mentioned in the FD statements provided by the Syndicate bank. Thus the view of auditor may not be accepted. |                  |                  |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| d.                 | <p><b>Interest Certificates</b><br/>-In respect of the following Fixed Deposits maintained with Allahabad Bank duly certified interest certificates were not made available to us to verify the correctness of the total accrued interest during the year which accumulates to Rs.36,23,652/-.</p> <table border="1" data-bbox="209 1279 1195 1917"> <thead> <tr> <th>Sr. No.</th> <th>FD No.</th> <th>Principal Amount</th> <th>Rate of Interest</th> <th>Accrued Interest</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>50392594481</td> <td>10,845,032.00</td> <td>5.50%</td> <td>495753.00</td> </tr> <tr> <td>1</td> <td>50392524242</td> <td>10,845,032.00</td> <td>5.50%</td> <td>497441.00</td> </tr> <tr> <td>2</td> <td>50392153231</td> <td>10,845,032.00</td> <td>5.50%</td> <td>499130.00</td> </tr> <tr> <td>3</td> <td>50392767070</td> <td>10,845,032.00</td> <td>5.50%</td> <td>494064.00</td> </tr> <tr> <td>4</td> <td>50392985390</td> <td>10,845,032.00</td> <td>5.50%</td> <td>492375.00</td> </tr> <tr> <td>5</td> <td>50393213463</td> <td>2,233,290.00</td> <td>5.50%</td> <td>101045.00</td> </tr> <tr> <td>6</td> <td>50391309917</td> <td>10,845,032.00</td> <td>5.75%</td> <td>534582.00</td> </tr> <tr> <td>7</td> <td>50391457264</td> <td>10,845,032.00</td> <td>5.50%</td> <td>509262.00</td> </tr> </tbody> </table> | Sr. No.  | FD No.           | Principal Amount | Rate of Interest | Accrued Interest | 1 | 50392594481 | 10,845,032.00 | 5.50% | 495753.00 | 1 | 50392524242 | 10,845,032.00 | 5.50% | 497441.00 | 2 | 50392153231 | 10,845,032.00 | 5.50% | 499130.00 | 3 | 50392767070 | 10,845,032.00 | 5.50% | 494064.00 | 4 | 50392985390 | 10,845,032.00 | 5.50% | 492375.00 | 5 | 50393213463 | 2,233,290.00 | 5.50% | 101045.00 | 6 | 50391309917 | 10,845,032.00 | 5.75% | 534582.00 | 7 | 50391457264 | 10,845,032.00 | 5.50% | 509262.00 | Copies of certified interest certificates from Allahabad Bank were produced to the statutory auditor during the course of audit along with details of other FDs. These are available with AEGCL and may be seen. |
| Sr. No.            | FD No.   | Principal Amount   | Rate of Interest | Accrued Interest |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| 1                  | 50392594481  | 10,845,032.00  | 5.50%            | 495753.00        |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| 1                  | 50392524242  | 10,845,032.00  | 5.50%            | 497441.00        |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| 2                  | 50392153231  | 10,845,032.00  | 5.50%            | 499130.00        |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| 3                  | 50392767070  | 10,845,032.00  | 5.50%            | 494064.00        |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| 4                  | 50392985390  | 10,845,032.00  | 5.50%            | 492375.00        |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| 5                  | 50393213463  | 2,233,290.00   | 5.50%            | 101045.00        |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| 6                  | 50391309917  | 10,845,032.00  | 5.75%            | 534582.00        |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| 7                  | 50391457264  | 10,845,032.00  | 5.50%            | 509262.00        |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |
| e.                 | It was observed that Interest Income of fixed deposit is booked only on the net amount after deduction of TDS, which is a wrong practice as gross amount should be booked under Interest Income from Fixed Deposit. It was found that TDS deducted by various banks are booked under Income from investment. Due to which there is a possibility of revenue leakage in the   | It was noticed that a few banks credit the amount of TDS on renewal  |                  |                  |                  |                  |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |               |       |           |   |             |              |       |           |   |             |               |       |           |   |             |               |       |           |  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S REPLY   |
|--------------------|---|--|
|                    | form of Non-reporting of TDS by various parties which leads to interest income being under-booked.  | which was earlier deducted on interest income of those FDs. In order to ensure true and fair view of accounting, 26AS is considered more authentic for accounting of TDS related matters. Interest income on FDs is booked based on the FD receipts/ certificates furnished from respective banks.   |
| 5.                 | <b>Grant</b>  |  |
| a.                 | <p>It has been noticed that there is a non-adherence of the principles and procedures as laid under <b>AS-12 (Accounting for Government Grant)</b>. It is noticed that assets created out of various grants received from State Government, Central Government &amp; ADB are not recorded at nominal value and instead recorded at full value. We have been provided a letter issued by the Government of Assam in respect of the treatment of grants as promoter's contribution. However, no such letter or other documentary evidence has been received in respect of grants received from Central Govt. and ADB. Therefore, in our opinion, the assets created out of such grants should be recorded at nominal value after adjustment of the respective grant received from the Central Government and ADB. The above non-adherence has resulted in a claim of excessive depreciation in books of accounts, the amount for same may be worked out after classification of Assets created out of the respective Grants.</p> <p>The total amount of Grants as received from Central Government and ADB as per the books of accounts are Rs. 236.56 Crores and Rs. 966.86 Crores, however since records in respect of assets created out of such grants were not made available to us, we are not in a position to quantify the overvaluation of individual assets. It is advised to carry out the detailed study in respect of assets created out of such Grants and make necessary adjustments in the Books of accounts.</p> | <p>The grants received by AEGCL are in the nature of promoters' contribution as per GoA Order No. PEL. 133/2003/pt/463 dated 03.03.2009. A copy is attached vide Annexure II. As per para 5.4 of AS 12, "it is generally considered appropriate that accounting for government grant should be based on the nature of the relevant grant. Grants which have the characteristics similar to those of promoters' contribution should be treated as part of shareholders' funds. Income</p> |



| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION | MANAGEMENT'S REPLY  |
|--------------------|---------------------------------|---|
|                    |                                 | <p>approach may be more appropriate in the case of other grants".</p> <p>As per para 16 of AS 12, "Government grants of the nature of promoters' contribution should be credited to capital reserve and treated as a part of shareholders' funds".</p> <p>As such AEGCL claims depreciation on the assets created out of the Grant fund.</p> <p>In general Grants received from Central Govt &amp;ADB are routed through GoA.</p> <p>Moreover, as per the minutes of the meeting of Power Sector by the Hon'ble Chief Minister of Assam held with AEGCL, APGCL and APDCL on 14.06.2021, the Hon'ble Chief Minister had directed to convert Loans &amp; Grants to AEGCL APGCL &amp; APDCL into equity and in response, AEGCL had placed a proposal before the Govt. of Assam to convert all Loans and Grants</p> |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY  |                 |                |                 |   |        |                   |               |   |               |                   |              |   |                 |                   |               |   |                 |             |              |   |
|--------------------|--|---|-----------------|----------------|-----------------|---|--------|-------------------|---------------|---|---------------|-------------------|--------------|---|-----------------|-------------------|---------------|---|-----------------|-------------|--------------|---|
|                    |  | received by AEGCL up to 31.03.2021 into Equity vide letter No. AEGCL/HQ/ACC TTS/08-09/Misc. Part V(A)/6 dated 06.09.2021. A copy attached vide Annexure III. After receipt of order from the Govt. of Assam, AEGCL will take necessary action in the next FY. |                 |                |                 |   |        |                   |               |   |               |                   |              |   |                 |                   |               |   |                 |             |              |   |
| b.                 | <p>TDF funds are Grants received from the State Govt, which amounted to Rs. 2548 lacs. This amount has been directly transferred to respective parties from GOA Finance Dept. AEGCL just books the grant and does asset creation in their books of accounts on receipt of relevant documents from divisions and contractors. On verifying the documents, it has been observed that AEGCL has made 75% advance payment with their own fund due to urgency and continuity of the project work as disbursement from the concerned department was taking a longer time. Approval of the same was taken from the Board of directors in the 75th Meeting of the Board of Directors against submission of Indemnity Bond and cheque as Guarantee and again on 79th Meeting against submission of Bank Guarantee. On verification of the document related to TDF Fund it was observed that for the contractors to whom this advance was paid, AEGCL has not created any head as "Receivable from The Contractors" in the books of accounts, but instead directly adjusted the contractor's control account. This has resulted in the reduction of the amount payable to Contractors in respect of various works carried out, however, such amount which is paid to contractors against such Indemnity Bonds/ Guarantee shall be disclosed separately and recovery of such amount from contractors shall be taken care off.</p> <p>Below is the list of the contractors who were given advances: -</p> <table border="1" data-bbox="172 1525 1283 1861"> <thead> <tr> <th>Sr.No.</th> <th>Vendor Name</th> <th>Name Of Scheme</th> <th>Amount remitted</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>NECCON</td> <td>Agia-Hatsingimari</td> <td>734,22,366.00</td> </tr> <tr> <td>2</td> <td>AG Associates</td> <td>Agia-Hatsingimari</td> <td>95,42,741.00</td> </tr> <tr> <td>3</td> <td>GB Construction</td> <td>Agia-Hatsingimari</td> <td>584,40,207.00</td> </tr> <tr> <td>4</td> <td>GB Construction</td> <td>Barpeta GSS</td> <td>55,65,715.00</td> </tr> </tbody> </table> | Sr.No.  | Vendor Name     | Name Of Scheme | Amount remitted | 1 | NECCON | Agia-Hatsingimari | 734,22,366.00 | 2 | AG Associates | Agia-Hatsingimari | 95,42,741.00 | 3 | GB Construction | Agia-Hatsingimari | 584,40,207.00 | 4 | GB Construction | Barpeta GSS | 55,65,715.00 | <p>As per Board of Directors approval in the 75<sup>th</sup> Board meeting and 79<sup>th</sup> Board meeting, 75% of Gross bill amount was made as advance payment to the contractors. The same advance payment was shown as payment against contractors control account in the books of AEGCL. An amount of Rs. 14,69,71,029.00 was paid as advance. Out of this, Rs. 12,28,67,797.00 has already been recovered from the contractors and statement against same was already submitted to the Audit team during the course of audit. The remaining amount of Rs.</p> |
| Sr.No.             | Vendor Name  | Name Of Scheme  | Amount remitted |                |                 |   |        |                   |               |   |               |                   |              |   |                 |                   |               |   |                 |             |              |   |
| 1                  | NECCON   | Agia-Hatsingimari   | 734,22,366.00   |                |                 |   |        |                   |               |   |               |                   |              |   |                 |                   |               |   |                 |             |              |   |
| 2                  | AG Associates  | Agia-Hatsingimari   | 95,42,741.00    |                |                 |   |        |                   |               |   |               |                   |              |   |                 |                   |               |   |                 |             |              |   |
| 3                  | GB Construction  | Agia-Hatsingimari   | 584,40,207.00   |                |                 |   |        |                   |               |   |               |                   |              |   |                 |                   |               |   |                 |             |              |   |
| 4                  | GB Construction  | Barpeta GSS   | 55,65,715.00    |                |                 |   |        |                   |               |   |               |                   |              |   |                 |                   |               |   |                 |             |              |   |

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|--------------------|---|---|
|                    |   | 2,41,03,232.00 will be recovered from the contractors as soon as they receive their pending bills from Government of Assam. Also, regarding booking of the same amount against "Receivable from contractors" in the books of the accounts of AEGCL, the same will be rectified in the subsequent financial year.                                      |
| 6.                 | <b>Balance with Banks and Cash in Hand</b>  |   |
| a.                 | Balances with banks were verified with the Bank Statements provided, along with reconciliation; however it is to be noted that an amount of Rs. 110.25 lakhs pertain to the balance of AEGCL as per Governor notified transfer scheme opening balance as on 01.04.2005 still exist. As explained by the management proper authority to rectify the same was not received by them.   | This bank balance of Rs. 110.25 lakhs is as per Governor notified transfer scheme opening balance as on 01.04.2005.   |
| b.                 | No reconciliation statement could be provided for Inter Unit Accounts- Remittances to Head Office (33.xxx) and Inter Unit Accounts- Fund Transferred from HQ (34.xxx) which is a part of Bank Balance. The account should not carry any balance and it merely reflects un-adjusted balances between remittances send from HQ to Division or vice versa. Hence it should not be a part of Cash and Cash Equivalents as the same is not included in the bank balance of H.O. or division and there is no question of remittances to be in transit as the entire banking of the company is with Scheduled banks, where CORE Banking is enabled. This merely reflects the unreconciled portion of Cash and Bank Balances and the same needs to be reconciled. | The heads "Inter Unit Accounts- Remittances To Head Office (33.xxx)" and "Inter Unit Accounts- Fund Transferred From HQ (34.xxx)" are operated to record the amount of funds in transit at the time of transfer of funds between the HQ and Division Offices. The head "Inter Unit Accounts- Remittances To Head Office (33.xxx)" is used for revenue |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY  |
|--------------------|--|---|
|                    |  | remittances, if any and the head "Inter Unit Accounts- Fund Transferred From HQ (34.xxx)" is used for transfer of normal allotments. These heads are shown against "Balances with Bank under Note 16, Cash & Cash Equivalents" in order to get the true reflection of Bank Balance during the transit period when the funds are transferred from HQ to Divisions and vice versa. In this context it may be mentioned that 'transit period' refers to the time interval between the recording of transactions by the transferor and transferee units. These Inter Unit heads are in the process of reconciliation. |
| c.                 | No bank statement has been received for Miscellaneous Bank (29.400) amounting to Rs. 5,27,922. As per management, it's just a virtual account and this account is created to keep a track of a particular type of transaction. However, it is to be noted that the opening of such virtual bank account depicts a weakness in accounting procedures of the organization, where the management has not defined a proper system of recording of transactions in a particular ledger and has resorted to the opening of such virtual accounts and their inclusion in the head of Cash and Cash Equivalents. | Miscellaneous Bank (29.400) is a virtual account used by the field units to record certain incomes earned by the field units when the Cheques are issued in the name of MD, AEGCL. However, balance reflected against this head is in the process of reconciliation and   |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  |            |             |  | MANAGEMENT'S<br>REPLY  |
|--------------------|--|------------|-------------|--|--|
|                    |  |            |             |  | necessary rectification will be made in the subsequent FY.   |
| d.                 | It is also to be noticed that there are huge balances in the Imprest Account, for which no reconciliation is provided, hence we cannot comment upon the accuracy of Cash in Hand as it has been observed from Accounts of the company that the Imprest accounts are not adjusted in a timely manner with the relevant expenditure or assets account, resulting to which Closing Balance of Temporary Imprest stands at Rs.105.22 Lakhs and Permanent Imprest stands at Rs.17.82 Lakhs. It has been further noticed that the management has made a policy for adjustment of Imprest accounts, which may take up to 3 months from the date of actual payment, further this has also resulted in the delayed booking of Expenses/ Assets, as the records for the month of Jan to March are reported in the next financial year. It is advised that the company may look into establishing a proper system for Imprest Accounting, so as to record the entries promptly. |            |             |  | Regarding adjustment of imprests, a guideline has been framed and circulated to all the accounting units of AEGCL. As per this guideline temporary imprests are generally adjusted within 15 to 45 days from the date of issue of the imprest but this may vary depending upon the nature of work. |
| e.                 | It was observed in many instances while going through temporary Imprest that Cash Transaction of more than Rs.10000 was paid for expenditures, which is not allowed under section 40 A(3) of Income Tax Act. We are reporting few instances from our audit sample, which we have found during our course of Audit.   |            |             |  | AEGCL falls under essential service category which at times necessitates such payments. However, a guideline has been framed and circulated to all the accounting units of AEGCL to avoid such situations.   |
| Sr.<br>No.         | Particulars of<br>Imprest  | Date       | Amount      | Remarks  |  |
| 1                  | For carrying out the works related to painting and Renovating of First floor MRT Bldg, Kahilipara  | 25/03/2021 | Rs. 80000/- | 1. Payment to Ananta Trade centre Inv No 633 dtd 19-04-20 Rs. 19700/-<br>2. Labour payment for Painting job Rs.31530/-<br>3. Payment made to Jainal Ali Rs.37170/- |  |
| 2                  | Repairing of Transformer cooling Fan Motor at 400KV Kukurmara (Mirza) GSS  | 07/01/2021 | Rs. 42000/- | 1. Payment made to Swapan Mandal Bill No 175 dtd 05/02/2021 Rs.22400/- and Bill No 177 Dtd 10/02/2021 Rs.19600/-   |  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION   |   |   |            |             | MANAGEMENT'S<br>REPLY   |  |
|--------------------|---|---|---|------------|-------------|---|--|
|                    |   | 3 | Purchase of tyre from Kranti tyre Hub SLDC Kahilipara     |            | Rs. 17300/- | 1. Tyre purchased for for Tata Xenon  |  |
|                    |   | 4 | Temporary Imprest to AGM 132 KVEHV GSS, AEGCL. Kahilipara | 27-02-2021 | Rs.99,200/- | 1. Imprest was adjusted after almost 10 Months on 27-11-2021<br>2. Payment to Meals Your Way- bill No MYW/CD-03-07626 dtd 14/03/2020 amounting to Rs 39200/-<br>3. Payment made to Sharmistaa Aviates invoice no 888/889/65 dtd24-02-2020 amounting to Rs. 28050/- and invoice no 890/891/66 dtd24-02-2020 amounting to Rs. 19994/-                     |  |
| 7.                 | <b>Short Term Loans &amp; Advances</b>  |   |   |            |             |   |  |
| a.                 | No policy has been provided in relation to Loans given to staff or advances issued to Supplier/ Contractors, and no Interest has been recovered on such amounts, thereby resulting in loss of revenue to the company. |   |   |            |             | Loans and advances to staff mainly relates to T.A. Advance, Medical Advance, LTC Advance, etc. Loans and advances to staff are issued as per the ASEB Employees' Service Regulations, 1960 and the amendments made from time to time by the Management of AEGCL through different orders/circulars. Advances are issued to Supplier/ Contractors as per |  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S<br>REPLY  |
|--------------------|---|--|
|                    |   | <p>clause 24.2 of AEGCL General Conditions of Supply and Erection, 2009. In this context it may be mentioned that all the above loans and advances are interest free as per the terms &amp; conditions. The account heads &amp; terms &amp; conditions mentioned in the above books may kindly be seen. As such no Interest has been recovered on such loans and advances and thereby loss of revenue has not been incurred.</p> |
| b.                 | Advance to Supplier/contractors (Capital) amounting to Rs.9.31 Cr for various projects, we were not provided with details in respect of the Assets for which such amount was advanced, nor any the details in respect of contractors to whom such money was advanced, further it has been noticed that there were no adjustments made during the audited period as opening and closing balance for the Current year stood same. | Noted & agreed. Already proper reconciliation process is undertaken & shall be adjusted accordingly.   |
| 8.                 | <b>Other Current Assets</b>   |  |
| a.                 | <b>Inter Unit Account Materials</b> – Rs. 789 Lacs – The account should be netted to zero and effect should have been given to the respective divisions by the closing date, however the same has not been done.  | Reconciliation of Inter Unit A/c – Material is going on.   |
| b.                 | <b>Inter Unit Account Capital Expenditure &amp; Fixed Assets</b> – Rs. 31 Lacs – The account should be netted to zero and effect should have been given to respective division by the closing date in the books of the company, however the same has not been done.   | Inter Unit A/c – Capital Expenditure & Fixed Assets has been reconciled and adjusted and the balance against this head has been decreased to Rs.31 lakhs as at 31.03.2021 from Rs. 364 Lakhs as  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY  |
|--------------------|--|---|
|                    |  | at 31.03.2020.The remaining balance is in the process of reconciliation.  |
| c.                 | <b>Inter Unit Account Other Transaction / Adjustments-</b> Rs.114 Lacs – The account should be netted to zero and effect should have been given to respective division by the closing date in the books of the company, however the same has not been done.  | Reconciliation of Inter Unit A/c Other Transaction/Adjustments is going on.   |
| d.                 | <b>Receivable from Pension Trust</b> – Rs. 22660 Lacs – As per the Balance Confirmation statement provided by management, the amount receivable from ASEB Pension Trust is Rs. 22361.47 Lacs, therefore there is a difference of Rs 298.41 Lacs.   | This difference is in the process of reconciliation.  |
| e.                 | <b>Net Receivable from APDCL</b> - Net Receivable from APDCL Stood at Rs 8390 Lacs in the Books of AEGCL. It was observed that APDCL has given confirmation of only Rs.5979 lacs out of the total receivable amount. Due to which we are unable to comment on the correctness of amount stated in the books.   | The difference is in the process of reconciliation and necessary adjustments will be made in the subsequent FY.   |
| f.                 | <b>Receivable from Income Tax Department</b> – Rs. 1293 Lacs – On verification of the data available \on the Income Tax portal of the company, it has been noticed that there is no such balance due to be received from the Income tax department, except for the amount of refund due to be received for AY 2020-21 amounting to Rs 3.38 Crores, it should be further noted that the portal is reflecting a demand of Income Tax pertaining to AY 2009-10, which is not provided for in the books of accounts. It is to be noted that proper adjustment entries needs to be posted so as to depict the correct balance of amount due from Income Tax Department. | The amount of Rs. 1293 Lacs is the accumulated amount of TDS receivable from Income Tax Authority, which consists of the amount of TDS receivables as per 26AS on a date during the finalization of Annual Accounts of different FYs. An advance Income Tax was paid against a Demand of Rs 14, 07, 90,350/- for A.Y 2009-10 raised by CPC, Bangalore which disallowed unabsorbed Depreciation losses of earlier years. Appeal was filed against the said order with Commissioner of Income Tax |



| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S REPLY  |  |   |                                      |    |             |             |             |  |
|--------------------|---|---|--|---|--------------------------------------|----|-------------|-------------|-------------|--|
|                    |   | (Appeals). The Commissioner (Appeal) on his order dated 22.11.2012 has directed the assessing officer to make necessary rectification U/S 154 of the Income Tax Act for the said assessment year. But the rectification is still pending with assessing officer as the scrutiny under section 143(3) is under process. After receiving final decision of the Income Tax authority necessary adjustment will be made in the books of accounts. |  |   |                                      |    |             |             |             |  |
| g.                 | <p><b>Tax Deducted at Source –</b></p> <p>i. For the FY 2019-20 it was observed that Tax deducted by various Party were short booked by Rs 2.13 Cr. On review of books of account TDS were booked as per table below:</p> <table border="1" data-bbox="124 1397 1270 1570"> <thead> <tr> <th data-bbox="124 1397 248 1536">Sr. No</th> <th data-bbox="248 1397 619 1536">TDS Received and booked as per 26 AS for FY 2019-20 as on 02.05.2020</th> <th data-bbox="619 1397 879 1536">TDS Received As per 26 AS for FY 2019-20 as on 30.06.2021</th> <th data-bbox="879 1397 1270 1536">Amount Understated in the FY 2019-20</th> </tr> </thead> <tbody> <tr> <td data-bbox="124 1536 248 1570">1.</td> <td data-bbox="248 1536 619 1570">1,25,26,352</td> <td data-bbox="619 1536 879 1570">3,38,57,813</td> <td data-bbox="879 1536 1270 1570">2,13,31,461</td> </tr> </tbody> </table> <p>As a result, AEGCL has not booked Rs. 2,13,31,461/- as Prior Period Income (65.xxx) in the Current year and under stated Receivable From Income Tax Authority(28.905) by Rs. 2,13,31,461/-.</p> | Sr. No  | TDS Received and booked as per 26 AS for FY 2019-20 as on 02.05.2020 | TDS Received As per 26 AS for FY 2019-20 as on 30.06.2021 | Amount Understated in the FY 2019-20 | 1. | 1,25,26,352 | 3,38,57,813 | 2,13,31,461 | Rectification entries for both FY 2019-20 & 2020-21 has been made and will be shown in the Annual Accounts for the FY 2021-22. |
| Sr. No             | TDS Received and booked as per 26 AS for FY 2019-20 as on 02.05.2020  | TDS Received As per 26 AS for FY 2019-20 as on 30.06.2021   | Amount Understated in the FY 2019-20                                 |   |                                      |    |             |             |             |  |
| 1.                 | 1,25,26,352   | 3,38,57,813   | 2,13,31,461  |   |                                      |    |             |             |             |  |
|                    | <p>ii. It is to be noted that in respect of current year 2020-21, TDS booked as per books of the company is Rs. 115 Lacs, however on review of Income Tax portal, the total TDS is amounting to Rs. 280 Lacs, therefore resulting in short booking of income to the extent of Rs. 165 Lacs.</p> <p><i>It has been observed that AEGCL is not booking the entries on accrual concept basis, as Tax deducted is not booked at the time of receipt instead the same is booked as per 26 AS from TRACES. This results in non-compliance with AS 1 Accrual concept. Due to which there is a possibility of revenue leakage in the form of Non reporting/ depositing of TDS by various parties and hence the same should be reconciled.</i></p>   |   |  |   |                                      |    |             |             |             |  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S REPLY   |
|--------------------|---|--|
| h.                 | <p><b>Miscellaneous Receivable</b> – Rs. 1394 Lacs – It comprises of opening balance from CPF trust and Miscellaneous Receivable for which no Confirmation or explanation has been provided.<br/> <i>In respect of above balances, we are unable to comment upon the actual recovery of the amounts and authenticity of such claims as no records/ Reconciliations/ or Third-Party Confirmations have been made available in relation to same.</i></p>  | <p>Out of Rs. 1394 Lacs, Rs. 907 Lacs (Receivable from CPF Trust) and Rs. 5 Lacs (Receivable from State Govt. on account of payment made for company fees) are as per the Governor notified Transfer scheme opening balance as on 01.04.2005. The balance amount relates to various types of works done by different units of AEGCL viz., Transformer oil filtration, Testing of Circuit Breaker, various types of rental bills, etc., which are maintained at different Division levels. For detailed explanations the auditor may visit different field offices.</p> |
| 9.                 | <p><b>Other Current Liabilities</b></p>   |  |
| a.                 | <p><b>Liabilities for Capital Supplies and O&amp;M Supplies – Rs. 5204 Lacs</b> – No information has been provided at the Head office so as to reconcile the amounts with the Individual Contractors or divisions or projects or Goods in respect of which liability has been booked, it has further been stated that data is not available in the accounting records maintained by the company, therefore we are not in a position to comment upon the accuracy of such liabilities as depicted in accounts.</p> | <p>The detailed register of Capital and O&amp;M works and supplies are maintained at the respective field offices &amp; HQ. Generally the liabilities are booked at different units of AEGCL where the actual work is executed. Finally project bills (under different</p>   |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY  |
|--------------------|--|---|
|                    |  | schemes) are paid at AEGCL HQ. There are huge number of contractors and suppliers spread all over the Assam and their records are maintained in the Contractors & Suppliers Control Registers at the field offices and the auditor may check these when they will visit the field offices.  |
| b.                 | <b>Deposits and Retention from Suppliers and Contractors – Rs. 7222 Lacs</b> – It has been observed that no proper register/ record has been maintained so as to reconcile the amount with the contractor to whom such amounts are payable or to identify the projects in respect of which such amounts have been retained, there is no ageing analysis prepared in respect of same. | There are huge number of contractors & suppliers with AEGCL. Liabilities are created after issuance of the work orders & all relevant documents are kept with the offices of the concerned CGMs. If specifically mentioned the requirement then AEGCL will make available for your perusal. |
| c.                 | <b>Advance from APGCL- 33 Lacs</b> – It has been observed that same balance has been carried forward from previous years, and no adjustments are made in relation to same and no satisfactory explanation has been provided by the management for the above-mentioned balance payable.   | These are related to the materials transferred from BTPS (Salakati, APGCL) to 220 kV GSS, Salakati, AEGCL during earlier periods. The records of the materials received are available at Salakati GSS. It is as per the books of AEGCL. Proper scrutiny                                     |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY  |
|--------------------|--|---|
|                    |  | will be done by AEGCL & necessary action will be taken accordingly. After proper reconciliation, balance confirmation will be sought from APGCL.  |
| d.                 | <b>Unpaid Salaries, Wages, Bonus etc.</b> – 6 Lacs – no details are maintained for this head, as per management Rs 2.40 Lacs is per Governor notified Transfer Scheme Opening Balance as on 01.04.2005 and the remaining amount may be due to misclassification of head, the same could be not confirmed due to lack of documentation. | Out of Rs. 6 Lakhs, Rs. 2.40 Lakhs is as per Governor notified Transfer Scheme opening balance as on 01.04.2005. The remaining amount was booked by some field units of AEGCL during FY 2005-06. This may be due to misclassification of head. Necessary rectification will be made in the next FY after proper reconciliation. |
| 10                 | <b>Statutory Dues</b>  |   |
| a.                 | <b>Income Tax</b>  |   |
|                    | - On reviewing the Income Tax portal of AEGCL it was found that Rs.11,49,40,608 and Rs 2,66,200 for AY 2009-10 was reflecting as outstanding demand this liability is not booked nor is shown as a contingent liability in the books of accounts. <b>(Ref. Table 2.1)</b>  | An advance Income Tax was paid against a Demand for A.Y 2009-10 raised by CPC, Bangalore which disallowed unabsorbed Depreciation losses of earlier years. Appeal was filed against the said order with Commissioner of Income Tax (Appeals). The   |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY   |
|--------------------|--|--|
|                    |  | Commissioner (Appeal) on his order dated 22.11.2012 has directed the assessing officer to make necessary rectification U/S 154 of the Income Tax Act for the said assessment year. But the rectification is still pending with assessing officer as the scrutiny under section 143(3) is under process. After receiving final decision of the Income Tax authority necessary adjustment will be made in the books of accounts. |
|                    | <ul style="list-style-type: none"> <li>- It has also been observed from the records of the company on TDS filing portal TRACES, there is pending demand of Rs. 113 Lacs in respect of various TDS Defaults and no action has been initiated by the company in relation to same. <b>(Ref. Table – 2.2)</b></li> </ul> | The matter related to pendency of TDS defaults has been taken up with AEGCL's Tax consultants at different divisional offices to resolve the issue at the earliest.  |
| b.                 | <b>GST</b>   |  |
|                    | <ul style="list-style-type: none"> <li>- It was observed that AEGCL has claimed ITC for an amount of 10.36 Cr during the FY 2020-21 as per GSTR 3B but the same has not been recorded in the books of accounts.</li> </ul>   | All the liabilities against GSTR-1 is duly calculated & paid monthly via challans. The question of adjustment of ₹ 10.36 crores might be a system generated anomaly which will require thorough  |
|                    | <ul style="list-style-type: none"> <li>- It was also observed that ITC should be claimed proportionately between Taxable Supply and Non-Taxable Supply but AEGCL has claimed ITC of Rs 10.36 Cr as against the total Taxable supplies as per the returns of Rs. 72 Lacs.</li> </ul>                                  |  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY   |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
|--------------------|--|--|-------------|--------|--------|----------------------|-------------|--------|---|--------------|--------|--|-------------|--------|----------------------|----------|--------|-------------------------------|-----------|--------|------------------------------------|----------|--------|--------------------------------|----------|--|-------|--------------|---|
|                    |  | investigation & scrutiny. Necessary steps have been initiated to fix the matter accordingly.   |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
|                    | <p>- It was noticed in GSTR 3B for the month of December 2020 that an amount of 0.24 cr was shown under inward supply liable to reverse charge (RCM) but the same could not be reconciled with the books of account. It was also observed that no Tax Liability of any sort were raised against CGST and SGST for the mentioned transaction.</p> <p>RCM input for an amount of Rs.0.05 Cr and Rs. 2.31 Cr was taken in the month of Feb'21 and Mar '21 respectively as reflected in GSTR 3B, we have observed that no RCM Liability was paid during this period and value taken by AEGCL could not be reconciled.</p>  | <p>Figure of Rs. 0.24 crores is the auto populated data shown in GSTR-3B. No such data was entered in GSTR-1 as no such bills or transactions were held in Dec-2020.</p> <p>Besides, the figure of Rs.0.05 Cr and Rs. 2.31 Cr as RCM Input could not be traced &amp; seems to be an auto-populated data which will require thorough investigation &amp; scrutiny. Necessary steps have been initiated to fix the matter.</p> |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
|                    | <p>- It is also observed from the books of accounts of the company, that Company has not declared the Taxable Supplies in the GST returns (GSTR – 1) to the full extent as compared to the books of Accounts, kindly find the below details for perusal –</p> <ul style="list-style-type: none"> <li>o Total amount of Taxable Supplies reported in GSTR – 1 – Rs. 77,12,564</li> <li>o Details in respect of various Taxable Supplies as per the Annual Accounts –</li> </ul> <table border="1" data-bbox="124 1697 1283 2049"> <thead> <tr> <th>Accounting Code</th> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>62.950</td> <td>Other Misc. Receipts</td> <td>3,29,35,928</td> </tr> <tr> <td>62.914</td> <td>Income from Supervision Charges on Deposit Work</td> <td>10,55,00,864</td> </tr> <tr> <td>62.912</td> <td>Penalties Recovered from Contractors /Supplier</td> <td>1,14,38,649</td> </tr> <tr> <td>62.910</td> <td>Sale of Tender Forms</td> <td>3,17,100</td> </tr> <tr> <td>62.902</td> <td>Rental from Contractors/Other</td> <td>58,91,817</td> </tr> <tr> <td>62.324</td> <td>Hire Charges from Others/Suppliers</td> <td>8,91,505</td> </tr> <tr> <td>62.400</td> <td>Profit on Sale of Fixed Assets</td> <td>2,36,987</td> </tr> <tr> <td></td> <td>Total</td> <td>15,72,12,850</td> </tr> </tbody> </table> | Accounting Code  | Description | Amount | 62.950 | Other Misc. Receipts | 3,29,35,928 | 62.914 | Income from Supervision Charges on Deposit Work | 10,55,00,864 | 62.912 | Penalties Recovered from Contractors /Supplier | 1,14,38,649 | 62.910 | Sale of Tender Forms | 3,17,100 | 62.902 | Rental from Contractors/Other | 58,91,817 | 62.324 | Hire Charges from Others/Suppliers | 8,91,505 | 62.400 | Profit on Sale of Fixed Assets | 2,36,987 |  | Total | 15,72,12,850 | <p>All the particulars mentioned in the revenue head of said audit para are duly considered &amp; accordingly returns will be filed in the subsequent year as the process of GST Audit is still in progress for FY 2020-21 &amp; due date is 31-Dec-2021.</p> |
| Accounting Code    | Description  | Amount   |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
| 62.950             | Other Misc. Receipts   | 3,29,35,928  |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
| 62.914             | Income from Supervision Charges on Deposit Work  | 10,55,00,864   |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
| 62.912             | Penalties Recovered from Contractors /Supplier   | 1,14,38,649  |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
| 62.910             | Sale of Tender Forms   | 3,17,100   |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
| 62.902             | Rental from Contractors/Other  | 58,91,817  |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
| 62.324             | Hire Charges from Others/Suppliers   | 8,91,505   |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
| 62.400             | Profit on Sale of Fixed Assets   | 2,36,987   |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |
|                    | Total  | 15,72,12,850   |             |        |        |                      |             |        |   |              |        |  |             |        |                      |          |        |                               |           |        |                                    |          |        |                                |          |  |       |              |   |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S<br>REPLY   |
|--------------------|--|---|
| 11                 | <p><b>Registrar of Companies Compliance –</b><br/>It has been observed that the company has not filed the Annual Returns and other mandatory ROC forms within the prescribed time limits, details in respect of same are attached in <b>Table - 4</b></p>  | Furnished vide Annexure V   |
| 12                 | <p><b>Wheeling charges From Open Access Consumers -</b><br/>It was observed during our audit that Wheeling Charges from Open Access Consumers amounting to Rs. 1,202 Lakhs is booked on receipt basis. It has been observed that a weekly statement is received from IEX with regards to sale of units to Open Access Consumers. However, we could not reconcile the amount received in the bank with the statement provided by IEX, and the company has booked the income on the basis of receipt in bank account. As a result, due to discrepancy in proper reconciliation of statements there is a high chance of revenue leakage/ under booking of income and accounting must be done on accrual basis.</p>  | <p>The Open Access Consumers purchase power through IEX and IEX pays the transmission charges to AEGCL, computed as per the quantum of electric energy wheeled by AEGCL to the OA Consumers and the rate approved by the Hon'ble AERC. The detailed record of the electric energy wheeled to the OA Consumers are available with the Assam SLDC and as such there may not be any revenue leakage.</p> |
| 13                 | <p><b>Penalties/ Liquidation damages -</b></p>   |   |
| a.                 | <p>It was observed during our audit that penalties recovered from supplier in the form of deduction from their bills (62.912) which is recognised as an income to a tune of Rs 114 lakhs out of which Rs. 470 lacs is booked as income and Rs 356 lakhs are repaid to suppliers. This is a negligence on the part of <b>AS -9 Revenue Recognition</b>, which states that the revenue should be recognised if there is a reasonable certainty in relation to recovery of such amount, however it has come to our understanding that actual recovery of such penalties is subject to finalisation of a contract and the same can be ascertained and becomes recoverable at the time of finalisation, therefore such income should be recognised only at the time of reasonable certainty over the recovery of such income.</p> | <p>Noted. However, AEGCL will account for <i>Liquidated Damage Charges</i> as "<i>Liability for Liquidated Damage Charges</i>" instead of booking the same as income from the subsequent FY and for this purpose necessary steps has already been initiated.</p>  |
| b.                 | <p>Further it has been observed that an amount of Rs. 282 Lacs has been recovered in the form of invocation of Bank Guarantee in respect of non-performance by contractor, however the same</p>  | <p>Noted for future compliance.</p>   |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY  |
|--------------------|--|---|
|                    | is included under the head <b>Misc Receipts</b> , instead of being included under the head Penalties and Liquidation Damages.  |   |
| c.                 | Further such penalties should be subjected to GST and Tax Invoices should be raised for same, however no GST has been deposited on the Penalty Income.   | The BG has been invoked as a compensation for the loss incurred by AEGCL due to non fulfilment of the contract by the contractor. Thus it is not in the nature of income received from supply of goods or services provided. Thus AEGCL has not charged GST on the same |
| 14                 | <b>Deferred Tax Assets/ Liability –</b>  |   |
|                    | In accordance with the provisions contained in AS-22, Accounting for Taxes on Income, it has been observed that the company has not created any provisions in respect of Deferred Tax Assets or Liability and no further explanation has been provided by the management for such non-compliance.  | Noted for future compliance.  |
| 15                 | <b>Bijulee Bhawan Maintenance Account (BBM) –</b>  |   |
|                    | <ul style="list-style-type: none"> <li>- It has been observed that Bijulee Bhawan Building situated in Paltan Bazar, Guwahati is a property owned and maintained by AEGCL, where APDCL and APGCL occupies space for their respective offices. Every month AEGCL raise monthly invoices as a <i>contribution towards cost of maintenance of Bijulee Bhawan</i> to APDCL and APGCL at the rate of Rs.11,48,950/- and Rs. 3,82,958/- respectively regardless of actual R&amp;M expense. AEGCL itself contributes Rs.3,82,958/- which cumulatively comes at Rs.19,14,866/-. To conclude the contribution is divided in the ratio of 6:2:2 among the respective Companies occupying the space and all expenses incurred by this fund, AEGCL books 20% of the particular expense.</li> </ul> | This has been done as per minutes of the meeting on fixation of Rent of the Bijulee Bhawan held among APDCL, APGCL and AEGCL on 29.10.2011. A copy attached vide Annexure IV  |
|                    | <ul style="list-style-type: none"> <li>- Through scrutiny of documents and understanding the scenario it is evident that practice followed by AEGCL is incorrect in assuming this fund as Contributory Fund whereas it should have been recognized as Rental Income from APDCL and APGCL. Based on following facts we can assume this as rental income are as follows: <ul style="list-style-type: none"> <li>a. Bijulee Bhawan Building is an Asset of AEGCL.</li> <li>b. BBM is not a separate entity/Trust, they are a part of AEGCL.</li> <li>c. All Record Keeping, Procurement of goods, execution of project related to the building and payments to various contractors are responsibility of AEGCL.</li> </ul> </li> </ul>  | As per the above mentioned meeting minute, the contribution received from APDCL & APGCL is not to make a profit but only to meet up the regular maintenance and development works of Bijulee  |



| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S<br>REPLY   |                 |                                      |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
|--------------------|--|---|-----------------|--------------------------------------|--------|---------|-------------------------------|---|-------------------------------|----------|-----------------------------|---|-----------------|---|----------|---------------------------|---|----------|--|----------|--------------------------------------|---|----------|--------------------------------|----------|---------------------|--|
|                    | <p>d. Bank a/c of BBM Fund is a part AEGCL books of accounts, even Interest Earned through the Bank are booked as Interest Income.</p> <p>e. Contribution is raised monthly from the respective parties irrespective of Actual Expenditure.</p>  | <p>Bhawan. As such AEGCL has been booking these contributions as liability for expenses.</p>  |                 |                                      |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
|                    | <p>- It is noticed that <i>capital assets created are charged off as revenue expenses</i> resulting in non-recording of assets which were purchased and installed at Bijulee Bhawan. It is <i>non-adherence of AS 10 Property, Plant and Equipment</i>. AEGCL should book any capital goods under fixed assets and claim depreciation on it.</p> <p>- Here are few instances where Capital assets were recognized as revenue expenses: -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr. No.</th> <th style="text-align: center;">Party Name</th> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>M/s Godrej &amp; Boyce MFG Co Ltd</td> <td>Supply installation Testing &amp; Commissioning with AMC of Heavy-duty Boom Barrier, Flap Barrier, X ray Baggage Scanner, Door Frame pass through Metal Detector &amp; CCTV Surveillance System in Bijulee Bhawan</td> <td style="text-align: right;">Rs. 86,68,883/-</td> </tr> <tr> <td style="text-align: center;">2</td> <td>M/s Buildrite Constructions</td> <td>Building Work of toilet from 2<sup>nd</sup> Floor to 6<sup>th</sup> floor of Bijulee Bhawan</td> <td style="text-align: right;">Rs. 77,71,596/-</td> </tr> </tbody> </table>  | Sr. No.   | Party Name      | Particulars                          | Amount | 1       | M/s Godrej & Boyce MFG Co Ltd | Supply installation Testing & Commissioning with AMC of Heavy-duty Boom Barrier, Flap Barrier, X ray Baggage Scanner, Door Frame pass through Metal Detector & CCTV Surveillance System in Bijulee Bhawan | Rs. 86,68,883/-               | 2        | M/s Buildrite Constructions | Building Work of toilet from 2 <sup>nd</sup> Floor to 6 <sup>th</sup> floor of Bijulee Bhawan | Rs. 77,71,596/- | <p>As per the above mentioned meeting minute, the BBM A/c has been created only for the purpose of meet up of the regular maintenance and development works of Bijulee Bhawan. As such any expenditure incurred from BBM fund are booked as R&amp;M Expenses.</p> |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
| Sr. No.            | Party Name   | Particulars   | Amount          |                                      |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
| 1                  | M/s Godrej & Boyce MFG Co Ltd  | Supply installation Testing & Commissioning with AMC of Heavy-duty Boom Barrier, Flap Barrier, X ray Baggage Scanner, Door Frame pass through Metal Detector & CCTV Surveillance System in Bijulee Bhawan | Rs. 86,68,883/- |                                      |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
| 2                  | M/s Buildrite Constructions  | Building Work of toilet from 2 <sup>nd</sup> Floor to 6 <sup>th</sup> floor of Bijulee Bhawan   | Rs. 77,71,596/- |                                      |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
|                    | <p>- Following are the anomalies found during our audit of BBM a/c:</p> <p>a. It is observed that no Receivables are booked for the invoice raised against a particular company.</p> <p>b. Registers for stock of any consumable purchased or issued have not been maintained,</p> <p>c. List of cash Transactions above Rs. 10,000, found during our audit of BBM -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sl No</th> <th style="text-align: center;">Date</th> <th style="text-align: center;">Party Name</th> <th style="text-align: center;">Amount</th> <th style="text-align: center;">Remarks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">27.05.20</td> <td>New Skrala trade &amp; Technology</td> <td style="text-align: right;">16000.00</td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">23.06.20</td> <td>Raj Sharma</td> <td style="text-align: right;">13166.00</td> <td>Paint Works of Rs.68540/-</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">31.03.21</td> <td>Ganga Construction paid by Kaushal Chayengia</td> <td style="text-align: right;">25668.00</td> <td>Cable dragging laying from roof top.</td> </tr> <tr> <td style="text-align: center;">4</td> <td style="text-align: center;">24.03.21</td> <td>Electro System paid by Kaushal</td> <td style="text-align: right;">12650.00</td> <td>Paid for compressor</td> </tr> </tbody> </table> | Sl No   | Date            | Party Name                           | Amount | Remarks | 1                             | 27.05.20  | New Skrala trade & Technology | 16000.00 |                             | 2   | 23.06.20        | Raj Sharma  | 13166.00 | Paint Works of Rs.68540/- | 3 | 31.03.21 | Ganga Construction paid by Kaushal Chayengia | 25668.00 | Cable dragging laying from roof top. | 4 | 24.03.21 | Electro System paid by Kaushal | 12650.00 | Paid for compressor | <p>a. AEGCL only intimates APDCL and APGCL to submit their monthly contributions to the pool A/c, i.e. BBM for meeting the maintenance expenses of Bijulee Bhawan. Thus question of raising invoices and accounting of receivables does not arise.</p> <p>b. Register for consumable purchased and issued has been maintained by</p> |
| Sl No              | Date   | Party Name  | Amount          | Remarks                              |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
| 1                  | 27.05.20   | New Skrala trade & Technology   | 16000.00        |                                      |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
| 2                  | 23.06.20   | Raj Sharma  | 13166.00        | Paint Works of Rs.68540/-            |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
| 3                  | 31.03.21   | Ganga Construction paid by Kaushal Chayengia  | 25668.00        | Cable dragging laying from roof top. |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |
| 4                  | 24.03.21   | Electro System paid by Kaushal  | 12650.00        | Paid for compressor                  |        |         |                               |   |                               |          |                             |   |                 |   |          |                           |   |          |  |          |                                      |   |          |                                |          |                     |  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  |          |  |          |               | MANAGEMENT'S<br>REPLY  |
|--------------------|--|----------|--|----------|---------------|--|
|                    |  |          | Chayengia                                      |          |               | BBM cell and, the same were produced to the Statutory Audit team during the course of audit. Necessary checking has been done and signed by the Statutory Auditor.<br>c. Noted and necessary care will be taken in future to avoid such situation.   |
|                    | 5  | 03.03.21 | Electro System paid by Kaushal Chayengia       | 12650.00 | A/c Repairing |  |
|                    | 6  | 23.02.21 | Paid for Cone Armour Cable paid by K Chayengia | 25668.00 |               |  |
| 16                 | <b>Consolidation of Accounts –</b>   |          |  |          |               |  |
| a.                 | The company is following a practice of receiving Monthly Trial balances from various divisions and circles; however, it has been noticed that the adjustment entries in respect of various payments and receipts are not given effect in such divisions or circles, thereby resulting in difference in balances as per the ledger of head office and the divisions' trial balance. |          |  |          |               | Generally bills are passed at the Divisions and payments are made at the HQ. There may be a difference between the liability created at the Division and payments made at the HQ, because of non-payment of full liability within the same FY. Similar is the case for receipts. Generally bills for any kind of income are raised by Divisions and the amounts are received in the HQ Principal Bank Account. |
| b.                 | It has been observed that there are huge Inter Unit balances which are pending for reconciliation, and no explanation has been provided in respect of the same. Considering the nature of account same must be zeroed by the year end after posting adjustment entries, but the process is not being followed.   |          |  |          |               | Generally one month's balance remain pending in the Inter Unit heads. However, reconciliation of all the Inter Unit Accounts is  |

| S<br>L.<br>N<br>O. | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY  |
|--------------------|--|---|
|                    |  | going on.   |
| c.                 | It has been observed that, the standard accounting procedure as prescribed by the accounting policies of the company have not been followed consistently at the divisional level and errors were noticed in their accounting entries, thereby, resulting in misstatement in the books of accounts.   | Accounting policies of the company are followed while making accounting entries by the divisional offices. AEGCL requests the statutory auditor to specifically mention where the same has not been followed in order to enable us to make the rectification entry. |
| 17                 | <b>Disclaimer Regarding Non-Visit of Units –</b>   |   |
|                    | <ul style="list-style-type: none"> <li>- We were not able to visit various units of the corporation outside Guwahati due to the travel restrictions in place all over the state with a view to combat the spread of Covid-19 virus. Thus, we have relied upon the management's statements regarding the transactions in the units. We have not physically verified any of the records of the units and hence we cannot comment on the accuracy of the same.</li> </ul> | Tally data related to all the Field Units /HQ were provided to the auditor during the course of audit. All the records are prepared based on the source documents which are available with all accounting units of AEGCL and which may be seen.                     |
|                    | <ul style="list-style-type: none"> <li>- Although, bank statements and BRS of the various units were produced before us for verification, we were unable to make an in-depth analysis of the transactions due to non-visit of units. The vouching and physical verification have not been made due to the reasons listed above.</li> </ul>   | No comments.  |

  
 Deputy General Manager (F&A),  
 AEGCL

**REPLY OF THE MANAGEMENT TO ANNEXURE-B TO THE INDEPENDENT AUDITORS'**

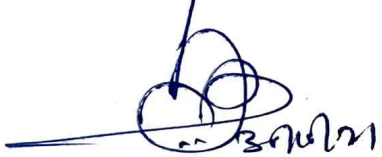
**REPORT**

| <b>SL. NO.</b> | <b>STATUTORY AUDITOR'S OBSERVATION</b>   | <b>MANAGEMENT'S REPLY</b>   |
|----------------|--|---|
| i.             | (a) The Company has maintained Fixed Asset Register but assets have not been clearly & separately identified as observed in the Fixed Asset Register.  | Views of the auditor may not be accepted because the assets are clearly and separately classified in the Fixed Assets Register but the process of incorporating identification code is going on.  |
|                | (b) As explained to us the company does not have a regular programme of physical verification of its fixed assets, therefore question of adjustment of any discrepancy does not arise.   | AEGCL had updated the fixed asset register up to 31.03.2021 but due to inter-district traveling restrictions imposed by the State Govt. in order to combat the spread of Covid-19 virus, AEGCL was unable to conduct the physical verification of the fixed assets during FY 2020-21. However, now steps have been initiated for physical verification of the assets and any discrepancy noticed will be adjusted in the subsequent year. |
|                | (c) Value of freehold land as on 31.03.2021 in the books of accounts stood at Rs. 38.67 Cr out of which only title deeds of only Rs. 20.44 Cr land holding documents were verified satisfactorily.   | AEGCL had produced all documents related to lands available with AEGCL amounting to Rs26.24 Crore to the Statutory audit during the course of audit. AEGCL is in the process of collecting the documents related to the remaining amounts of land. Besides, this cost also includes land development & other costs.   |
| ii.            | As explained to us the company has conducted physical verification of Inventory, however as per the disclosure in notes to accounts, it has been observed that there is a difference of 7.51 Crores in the inventory in the Book figure and Physical verification report, the same is yet to be adjusted in books of accounts. | This difference is in the process of reconciliation and after completion of reconciliation necessary adjustment will be made.   |
| iii.           | According to the information and explanations given to us, the Company has not granted loans (secured or unsecured) during the year, to any companies, firms,  | No Comments.  |

| SL. NO. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S REPLY  |
|---------|---|---|
|         | limited liability partnerships or other parties covered in the register maintained under section 189 of the Act. In view of the above, the clause 3(iii) (a), clause 3(iii) (b) and clause 3(iii) (c) of the order are not applicable.  |   |
| iv.     | In our opinion and according to the information and explanation given to us, there are no loans, guarantees, investments and securities granted/provided in respect of which provision of section 185 and 186 of the Companies Act, 2013 are applicable, however there are certain advances made to staff and contractors for which further details are not made available to us, hence we cannot comment upon the same.  | Loans and advances to staff are mainly relates to T.A. Advance, Medical Advance, LTC Advance, etc. Advances are issued to Supplier/ Contractors as per clause 24.2 of AEGCL General Conditions of Supply and Erection, 2009. AEGCL had provided Ledger, Trial Balances to the Statutory Auditor (both in soft & hard copy) during the course of audit, where head wise breakup of Loans and advances to staffs and contractors were available. Further details in these respects are available with the respective units and the auditor may check the same when they will visit the field units. |
| v.      | According to the information and explanation given to us, during the year the company has not accepted any deposits from the public within the meaning of Section 73 & 76 or any other relevant provisions of the Companies Act 2013.   | No Comments.  |
| vi.     | As per information given to us, Cost Records under section 148 (1) (d) of the Companies Act, 2013 for the activities carried out by the company have been prepared for the Financial Year 2019-20, however, we have not made a detailed examination of such records with a view to determine whether those are accurate and complete. As informed to us, cost records for the year 2020-21 are under preparation; hence we are unable to verify them.   | Cost Audit for FY 2020-21 is in progress. The available cost records were shown & discussed with the Statutory Auditor during the course of audit.  |
| vii.    | (a) As explained to us, the company has been generally regular in depositing undisputed statutory dues with appropriate authorities, including Provident Fund, Income tax, Goods and Services Tax, Custom Duty, cess and other statutory dues applicable to it. Further according to the information & explanation given to us, no undisputed amounts payable in respect of aforesaid dues, which were in arrear as at 31.03.2021 for a period of more than six month from the date they become payable except delay in GST liabilities as detailed in Table 2A of this report. Tax Deducted at Source Liabilities as reported in Table 2.2 | Delay in payment of GST is a procedural delay. Invoices are raised at division level and sent to HQ at the end of every month. After receipt of invoices from the entire accounting units (total 35 nos.) these are compiled at HQ and then sent to our consultant for filling of GST return on behalf of AEGCL. To follow up these steps some additional time is required for payment of GST.  |

| SL. NO.         | STATUTORY AUDITOR'S OBSERVATION  | MANAGEMENT'S REPLY   |                                    |                                |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |
|-----------------|--|--|------------------------------------|--------------------------------|------------------------------------|-----------------|----------------|--------------------------------|-------------------|--------------|--------------------|----------------|--------------------------------|-------------------|--------------|--------------------------|----------------|--------------------------------|-------------------|--------------|--------------------------|----------------|-----------------------------------|-------------------|--------------|--------------------------|--|
|                 |  | <p>However, necessary steps will be initiated for timely payment of GST in the subsequent year.</p> <p>The matter related to pendency of TDS defaults has been taken up with AEGCL's Tax consultants at different divisional offices to resolve the issue at the earliest.</p> |                                    |                                |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |
|                 | <p>(b) Details of dues of Income Tax and Service Tax which have not been deposited as at March 31, 2021 on account of dispute are given below:</p> <table border="1" data-bbox="181 757 1161 1440"> <thead> <tr> <th data-bbox="181 757 347 898">Name of Statute</th> <th data-bbox="347 757 513 898">Nature of Dispute/ Statutory Due</th> <th data-bbox="513 757 703 898">Forum where Dispute is Pending</th> <th data-bbox="703 757 906 898">Period to which the Amount relates</th> <th data-bbox="906 757 1161 898">Disputed Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="181 898 347 1032">Income Tax Act</td> <td data-bbox="347 898 513 1032">Section 143(3), Income Tax Act</td> <td data-bbox="513 898 703 1032">Assessing Officer</td> <td data-bbox="703 898 906 1032">AY 2009-2010</td> <td data-bbox="906 898 1161 1032">Rs. 11,52,06,808/-</td> </tr> <tr> <td data-bbox="181 1032 347 1167">Income Tax Act</td> <td data-bbox="347 1032 513 1167">Section 270(A), Income Tax Act</td> <td data-bbox="513 1032 703 1167">Assessing Officer</td> <td data-bbox="703 1032 906 1167">AY 2017-2018</td> <td data-bbox="906 1032 1161 1167">Not made available to us</td> </tr> <tr> <td data-bbox="181 1167 347 1301">Income Tax Act</td> <td data-bbox="347 1167 513 1301">Section 270(A), Income Tax Act</td> <td data-bbox="513 1167 703 1301">Assessing Officer</td> <td data-bbox="703 1167 906 1301">AY 2018-2019</td> <td data-bbox="906 1167 1161 1301">Not made available to us</td> </tr> <tr> <td data-bbox="181 1301 347 1440">Income Tax Act</td> <td data-bbox="347 1301 513 1440">Section 143(1)(a), Income Tax Act</td> <td data-bbox="513 1301 703 1440">Assessing Officer</td> <td data-bbox="703 1301 906 1440">AY 2019-2020</td> <td data-bbox="906 1301 1161 1440">Not made available to us</td> </tr> </tbody> </table> | Name of Statute  | Nature of Dispute/ Statutory Due   | Forum where Dispute is Pending | Period to which the Amount relates | Disputed Amount | Income Tax Act | Section 143(3), Income Tax Act | Assessing Officer | AY 2009-2010 | Rs. 11,52,06,808/- | Income Tax Act | Section 270(A), Income Tax Act | Assessing Officer | AY 2017-2018 | Not made available to us | Income Tax Act | Section 270(A), Income Tax Act | Assessing Officer | AY 2018-2019 | Not made available to us | Income Tax Act | Section 143(1)(a), Income Tax Act | Assessing Officer | AY 2019-2020 | Not made available to us | <p>All the mentioned E-Proceedings shall be taken up for settlement by AEGCL &amp; will be resolved at the earliest.</p> |
| Name of Statute | Nature of Dispute/ Statutory Due   | Forum where Dispute is Pending   | Period to which the Amount relates | Disputed Amount                |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |
| Income Tax Act  | Section 143(3), Income Tax Act   | Assessing Officer  | AY 2009-2010                       | Rs. 11,52,06,808/-             |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |
| Income Tax Act  | Section 270(A), Income Tax Act   | Assessing Officer  | AY 2017-2018                       | Not made available to us       |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |
| Income Tax Act  | Section 270(A), Income Tax Act   | Assessing Officer  | AY 2018-2019                       | Not made available to us       |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |
| Income Tax Act  | Section 143(1)(a), Income Tax Act  | Assessing Officer  | AY 2019-2020                       | Not made available to us       |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |
|                 | <p>(c) According to the information and explanations given to us, there are no dues of sales tax, value added tax etc, which have not been deposited on account of any dispute.</p>  | <p>No Comments.</p>  |                                    |                                |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |
| viii.           | <p>In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of dues to any financial institution or bank or debentures or bonds holders during the year except for the loan availed from State Government and ADB in respect of which no Interest or Principal has been paid (Ref. Note -8.1);</p>  | <p>The company has been suffering from a loss. The accumulated loss of AEGCL as on 31.03.2021 stood at Rs. 418.60 Crore. Due to shortage of fund AEGCL is unable to repay the loan and interest on loan.</p>   |                                    |                                |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |
| ix.             | <p>Based upon the Audit Procedures performed and the information and explanation given by the management, the Company has not raised moneys by way of initial</p>  | <p>No Comments.</p>  |                                    |                                |                                    |                 |                |                                |                   |              |                    |                |                                |                   |              |                          |                |                                |                   |              |                          |                |                                   |                   |              |                          |  |

| SL. NO. | STATUTORY AUDITOR'S OBSERVATION   | MANAGEMENT'S REPLY |
|---------|---|--------------------|
|         | public offer or further public offer including debt Instruments. Therefore, the provisions of this clause are not applicable to the company.  |                    |
| x.      | Based upon the audit procedures performed and according to the information and explanations provided by the management, we report that no fraud by the Company or no fraud on the Company by the officers and employees of the Company has been noticed or reported during the year.  | No Comments.       |
| xi.     | As per the Notification dated 05.06.2015 issued by Ministry of corporate Affairs, the provisions of section 197 relating to managerial remuneration shall not apply to a Government company.  | No Comments.       |
| xii.    | In our opinion, the Company is not a Nidhi company. Therefore, the provisions of clause of the order are not applicable to the Company and hence not commented upon.  | No Comments.       |
| xiii.   | According to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.   | No Comments.       |
| xiv.    | According to the information and explanations given to us and on an overall examination of the balance sheet, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the Company and are not commented upon. | No Comments.       |
| xv.     | Based upon the audit procedures performed and the information and explanations provided by the management, the company has not entered into any non-cash transactions with directors or persons connected to him and therefore, provisions of clause 3(w) of the order are not applicable to the Company'.  | No Comments.       |
| xvi.    | On the basis of information and explanations provided to us, the Company is not required to be registered with under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company and hence not commented upon.   | No Comments.       |

  
 Deputy General Manager (F&A),  
 AEGCL

ANNEXURE I



**ASSAM ELECTRICITY REGULATORY COMMISSION  
(AERC)**

**TARIFF ORDER**

March 01, 2019

**True-Up for FY 2017-18, APR for FY 2018-19, ARR  
for the Control Period from FY 2019-20 to FY 2021-  
22 and Tariff for FY 2019-20 for AEGCL**

**and**

**ARR for the Control Period from FY 2019-20 to FY  
2021-22 and Tariff for FY 2019-20 for SLDC**

**Assam Electricity Grid Corporation Limited  
(AEGCL)**



### **Directive 2 – Energy Audit and Implementation of SAMAST**

The Commission directs AEGCL to carry out the Energy Audit during FY 2019-20 and submit the report based on the metered energy at different interconnection points, including the status of metering, functional meters, etc. This Report, with details of Transmission Losses, should be submitted along with the next Tariff Petition. AEGCL is directed to earnestly pursue the implementation of SAMAST.

### **Directive 3 - Employee's Provident Fund**

The Commission directs AEGCL to complete the formalities of forming the Trust for Employee's Provident Fund as early as possible.

### **Directive 4 – Submission of Updated Fixed Assets Register**

The Fixed Asset Register should be prepared and updated every year by AEGCL, duly certified by Chartered Accountant. AEGCL is directed to maintain Fixed Asset Register at their end and submit to the Commission as and when asked for during tariff proceedings.

### **Directive 5 – Capitalisation of Completed Projects**

It is observed by the Commission that AEGCL is not capitalizing the expenses on account of new projects even after many years of completion. AEGCL is directed to take measures for capitalisation of the expenses soon after projects are completed.

### **Directive 6 – Ongoing projects**

It is observed that, there are number of ongoing Projects, which are continuing for more than four to five years. The Commission directs AEGCL to complete the Ongoing Projects as per schedule. Efforts and funds should be channelized towards completion of the ongoing projects on priority.

### **Directive 7 - Segregation & Strengthening of SLDC**

The Commission directs AEGCL to expedite the process of Segregation & Strengthening of SLDC. The new recruitments planned for the MYT period should be carried out as per plan.

## ANNEXURE II

GOVERNMENT OF ASSAM  
POWER (ELECT.) MINES & MINERALS DEPARTMENT

No. PEL. 133/2003/Pt/463.

Date: 03-03-2009.

To

The Member (Finance)  
Assam State Electricity Board,  
Bijulee Bhawan, Guwahati - 781001

Sub: Treatment of Government Grant in the hands of ASEB and its successor Companies.

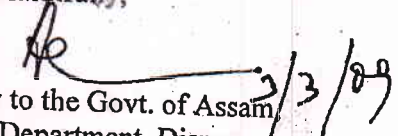
Ref: Your letter No. ASEB/ACT/FIN/87/Pt-VI/35 dated 12/11/2008

Sir,

With reference to your letter dated 12/11/2008 regarding treatment of Government Grant released to ASEB and its successor Companies it is clarified as under:

ASEB, a statutory body corporate constituted under the Electricity (Supply) Act, 1948 and restructured under the provision of Electricity Act, 2003 into five successor Companies (AEGCL, APGCL, LAEDCL, CAEDCL AND UAEDCL) and residual ASEB is fully owned by the Government of Assam. As such, grants & subsidies towards creation of capital assets paid by the Government of Assam to ASEB and its successor Companies should be treated as promoter's contribution. Conversion of said grants and subsidies into Equity is on process and will be intimated in due course.

Yours faithfully,

  
Principal Secretary to the Govt. of Assam  
Power (Elect.) Department, Dispur,  
Guwahati - 781006


**ASSAM ELECTRICITY GRID CORPORATION LIMITED**

OFFICE OF THE MANAGING DIRECTOR

Regd. Office: (FIRST FLOOR), BIJULEE BHAWAN, PALTANBAZAR; GUWAHATI - 781001

CIN: U40101AS2003SGC007238GSTIN: 18AAFCA4973J9Z3

 PHONE: 0361-2739520 Web: [www.aegcl.co.in](http://www.aegcl.co.in)


No. AEGCL/HQ/ACCTTS/08-09/Misc. Part V(A)/6

Dated 06-09-2021

To,

The Joint Secretary,  
To the Government of Assam,  
Power (Electricity) Department,  
Dispur, Guwahati – 06.

 Sub: Regarding Conversion of Govt. Loan and Grant as on 31<sup>st</sup> March, 2021 to Equity.

Ref: Directive from Hon'ble Chief Minister on 06.06.21, 14.06.21 &amp; 01.08.21.

Sir,

With reference to the subject cited above, I have the honour to submit herewith the amended Cabinet Memorandum for conversion of Government Loan (Rs. 63,841 Lakh) and Govt. Grant (Rs. 1, 95,505 Lakh) as on 31<sup>st</sup> March, 2021 as per Board approved Annual Accounts of AEGCL to equity and waiver of the outstanding Interest on Loans (Rs. 64,210 Lakh) thereon in adherence to your directives.

In context to the above, it is to inform you that the proposed conversion of the Govt. Loan and Grant (Rs. 2, 59,346 Lakh) would also require necessary enhancement of the Authorised Share Capital of AEGCL to Rs. 3,00,000 Lakh (3,000 Lakh shares of Rs. 100 each) from the present Authorised Share Capital of Rs. 10,000 Lakh (100 lakh shares of Rs. 100 each).

This is for your kind perusal and needful action.

Thanking you.

Enclosed as above.

Your's faithfully,

Managing Director,  
AEGCL, Bijulee Bhawan  
Paltanbazar, Guwahati – 01.

Memo No: AEGCL AEGCL/HQ/ACCTTS/08-09/Misc. Part V(A)/6(a) Dated – 06-09-2021.

Copy to :

1. Office Copy.

7/19/21

Managing Director  
AEGCL, Bijulee Bhawan  
Paltanbazar, Guwahati - 01

## ANNEXURE IV

### MINUTES OF MEETING OF THE COMMITTEE FOR ASSESSMENT OF RENT OF BIJULEE BHAWAN HELD ON 29.10.11

The Committee for Assessment of Rent of Bijulee Bhawan constituted vide Order No. AEGCL/MD/Maint/7/11 dtd. 14/9/11 held preliminary discussion on 13.10.2011 and 17.10.2011. After discussion of various points on the matter, it has been decided to workout the rent in 2(two) methods as follows:-

1. On actual expenditure basis.
2. On the basis of UARC Act, 1973 without considering the Land Value but including some expenditure to be incurred in next 3 years. This has been done because the rent is fixed not to make any profit but only to meet up the regular maintenance and development works of Bijulee Bhawan.

Details of the calculation and monthly rent to be paid by each Company have been attached herewith. Considering the approximate area of occupation by each Company, rent has been worked out as follows:-

|       |     |
|-------|-----|
| APDCL | 60% |
| APGCL | 20% |
| AEGCL | 20% |

Further, it has also been resolved that in case of staff cost for common utilities borne by APDCL and APGCL if any, is to be adjusted from the monthly rent.

ABO  
(B. Boro.)  
DAM (P&A)  
APACL

Joggi  
29/10/11

General Manager (HR)

General Manager (HR)

O/o the M.D., AEGCL

Bijulee Bhawan, Paltanbazar, Ghy-1

29/10/11  
Narendra Kumar  
AGM (P&A)

29.10.11  
AGM, GHD, AEGCL

## Annexure V

| Table 4 (Part of Independent Auditors Report) |                |   |  | Reply from Management   |
|---|----------------|---|--|---|
| Details of mandatory ROC forms                |                |   |  |   |
| Sl No   | Form           | Particulars   | Remarks of the Statutory Auditors                                      |   |
| 1   | MGT-14         | Approval of Accounts for the  | Not filed  | Form MGT-14 Filed on 16/09/2021   |
| 2   | ADT-1          | Appointment of Auditors   | For the FY 2020-21 not filed   | Form ADT-1 filed on 16/09/2021  |
|   |                |   | For the FY 2019-20 filed on 14.11.2019 with additional fee of ₹ 3600/- | Auditor was appointed by the C&AG vide their letter dated 02/08/2019 but the appointment letter to the Auditor was issued on 13/11/2019 and the Form ADT-1 was filed on next day i.e. 14/11/2019.   |
| 3   | CRA-2          | Appointment of Cost Auditors  | For the FY 2020-21 not filed   | Form CRA-2 filed on 16/09/2021  |
| 4   | MGT-7          | Annual Return FY 2019-2020  | Filed on 29 .04.2021. with Additional Fees of Rs.6000                  | AGM for the FY:2019-2020 was held on 30/12/2020. Due to the raise in COVID-19, there was delay in filing of Form MGT-7  |
| 5   | MSME-1         | Outstanding payments of MSME(HalfYearly) 30/09/2019, 31/03/2020,30/09/2020 and 31/03/2021 | Not filed  | Not Applicable  |
| 6   | AOC-4 XBRL     | AOC-4 XBRL for the FY :2019-2020  | Filed on 05.08.2021  | Company being a Government Company, the Balance Sheet was not adopted in the Annual General Meeting of the Company held on 30/12/2020 because of the non receipt of the C&AG Report and as a result of which the AGM was adjourned and adopted in the Adjourned AGM held on 07/07/2021 ; subsequent to which filing was undertaken. |
|   | AOC-4 CFS XBRL |   |  |   |

**Annexure-II**  
**Energy Balance for FY 2020-21**  
**Certified by SLDC**

| ASSAM ELECTRICITY GRID CORPORATION LTD.              |                                      |            |
|--|--------------------------------------|------------|
| ENERGY ACCOUNTING CONSOLIDATED STATEMENT, FY 2020-21 |                                      |            |
| Sl. No.  | Particulars                          | FY 2020-21 |
| 1  | Energy Injected (MU)                 | 9810.1     |
| 1.1  | Energy injected by APGCL (MU)        | 1369.63    |
| 1.2  | Energy injected by PGCIL (MU)        | 8440.47    |
| 2  | Total Energy sent out (MU)           | 9482.43    |
| 2.1  | Energy sent out to APDCL (MU)        | 9188.31    |
| 2.1  | Energy sent out to OA Customers (MU) | 294.12     |
| 3 (1-2)  | Transmission Loss (MU)               | 327.670    |
| 4  | Transmission Loss (%)                | 3.34       |

AEGCL:

*Rmate*  
20/08/21

1. AM, MO, SLDC

*Sushita*  
20/08/21

2. AGM, MO, SLDC

*e/s*  
*Ok* 20/08/21

3. DGM, Operations, SLDC

APDCL:

*Wib*  
20/08/21

1. AGM, TRC, APDCL

**Annexure-III**  
**Energy Audit Report**  
**FY 2020-21**



# Energy Audit Report

Power Transmission Network of Assam Electricity  
Grid Corporation Ltd.

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Submitted by



Assam Electricity Grid Corporation Ltd.



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## 1 INTRODUCTION

Power Transmission is a vital link between power generation and power distribution. Till recently, India was struggling with the power deficit. With generation delicensed, India has sufficient generation capacity. However, lack of transmission capacity was a big challenge. For achieving the target of “Power for All”, a robust transmission network is must. Therefore, power sector has recognized the importance of integrated transmission planning and this sector has also garnered substantial private investment in last decade.

India’s transmission sector is primarily controlled by Government owned Companies. At Central Level, PGCIL, the Central Transmission Utility is responsible for national and inter-regional transmission network planning and at State Level, respective State Transmission Utilities are responsible for State level Transmission Planning. Historically, the power transmission business had been a monopoly as almost all projects were awarded either to PGCIL or state utilities on a regulated basis.

### 1.1 Background

1. From Mid-90s, the focus has been shifted on to consumer and availability of economic power to all. Over the last few years, there has been significant interest in opening the Electricity sector to competition and, by extension, interest in designing electricity markets to push the sector toward more efficient outcomes. Accordingly, the Electricity Act, 2003 (“the Act” or “EA 2003”) was enacted with effect from June 10, 2003, which requires the State Governments to initiate major changes in the structure and operations of the State power sector.
2. Objectives of the Electricity Act, 2003 includes Promote competition, Rationalization of tariff, Protect consumer’s interest. Promoting competition in electricity sector is one of the primary objectives of the Electricity Act, 2003.
3. The Electricity Act 2003 required restructuring of the State owned vertically integrated electricity boards (SEBs). Sections 131 to 134 mandate reorganization of the SEBs into functional entities and corporatization of the same.
4. The State of Assam has undertaken structural reforms in the state electricity sector in 2004 pursuant to the provisions of the Electricity Act 2003. At present, the Assam Power Generation Company Limited (APGCL), Assam Electricity Grid Corporation Limited (AEGCL) and Assam Power Distribution Company Limited (APDCL) are functioning as the State-owned generation, transmission and distribution utilities respectively. AEGCL is notified as the State Transmission Utility (STU). Its core business is to efficiently transport electrical power from electrical power bulk heads to the distribution company networks in the state of Assam.



5. The State Load Dispatch Centre (SLDC) is the apex body constituted vide Section 31 of the Indian Electricity Act - 2003 (Central Act No. 36 of 2003) and complies with the directions stipulated in Section 33 to ensure integrated operation of the power system in the state of Assam. SLDC, ASSAM was established in the year 1983 is located at Kahilipara, Guwahati. SLDC, Assam is presently being operated by the state transmission utility of Assam i.e. Assam Electricity Grid Corporation Ltd. (AEGCL).

## 1.2 Constitution of the Commission

The Assam Electricity Regulatory Commission (hereinafter referred to as the AERC or the Commission) was established under the Electricity Regulatory Commissions Act, 1998 (14 of 1998) on February 28, 2001. The first proviso of Section 82(1) of the Electricity Act, 2003 (hereinafter referred as the Act or the EA, 2003) has ensured continuity of the Commission under the Electricity Act, 2003.

The Commission is mandated to exercise the powers and functions conferred under Section 181 of the Electricity Act, 2003 (36 of 2003) and to exercise the functions conferred on it under Section 61, 62 and 86 of the Act from June 10, 2003.

In accordance with the regulations of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021, (hereinafter to be referred as MYT Regulations 2021' issued by the AERC, AEGCL has to file Tariff Petition every year with the Commission, which includes statements containing calculation of the expected aggregate revenue from charges under its currently approved tariff and the expected cost of providing services i.e. Aggregate Revenue Requirement (ARR) during the Previous Year, Current Year and Ensuing Year & tariff proposals so as to fully cover the gap between the expected aggregate revenue at the prevalent tariff and the expected cost of services including schemes for reduction in loss levels and other efficiency gains to be achieved.

Accordingly, AEGCL had filed its petition for determination of Aggregate Revenue Requirement (ARR) for FY 2021-22 under section 61, 62 & 64 of the Electricity Act, 2003. before the Commission on 30th November 2020. according to the MYT Regulations of AERC. After carrying out the due process of technical validation & hearing the objections of various stake holders, AERC has issued an order on 15<sup>th</sup> Mar, 2021 wherein Hon'ble Commission have directed AEGCL to carryout Energy Audit and Implementation of SAMAST.

In response to the directives of the AERC, AEGCL has decided to get the preliminary energy audit done of the transmission network to quantify the losses & to identify the saving potential out of these losses.



### 1.3 AEGCL Asset details

As on 31<sup>st</sup> March 2021, AEGCL has 5737.45 Ckt. km line length & 68 nos. of Substations. AEGCL has commissioned 30.23 km in FY 2020-21 and many projects are in pipeline which will be commissioned during FY 2021-22 and FY 2024-25 to meet upcoming load development & give load relief to the network of AEGCL.

The electric supply from AEGCL to APDCL is transferred through 400 kV, 220 kV, 132 kV and 66 kV transmission line network with transformation capacity of 7143 MVA. Details of AEGCL transmission line length and nos. of substations for FY 2019-20 and FY 2020-21 is mentioned below:

**Table 1: Transmission Line Length (Ckt km) of AEGCL**

| S. No | Voltage Level | 2020-21        | 2019-20        |
|-------|---------------|----------------|----------------|
| 1     | 400 kV        | 7.20           | 7.20           |
| 2     | 220 kV        | 2048.05        | 2048.05        |
| 3     | 132 kV        | 3069.19        | 3038.97        |
| 4     | 66 kV         | 613.00         | 613.00         |
|       | <b>Total</b>  | <b>5737.45</b> | <b>5707.22</b> |

**Table 2: No of Grid Substations of AEGCL**

| S. No | Voltage Level     | 2020-21   | 2019-20   |
|-------|-------------------|-----------|-----------|
| 1     | 400/220/132/33 kV | 1         | 1         |
| 2     | 220/132 kV        | 2         | 2         |
| 3     | 220/132/66/33 kV  | 3         | 3         |
| 4     | 220/132/33 kV     | 6         | 6         |
| 5     | 220/33 kV         | 1         | 1         |
| 6     | 132/66/33 kV      | 2         | 2         |
| 7     | 132/33 kV         | 52        | 51        |
| 8     | 132/11 kV         | 1         | 1         |
|       | <b>Total</b>      | <b>68</b> | <b>67</b> |



## 2 OBJECTIVE : ENERGY AUDIT

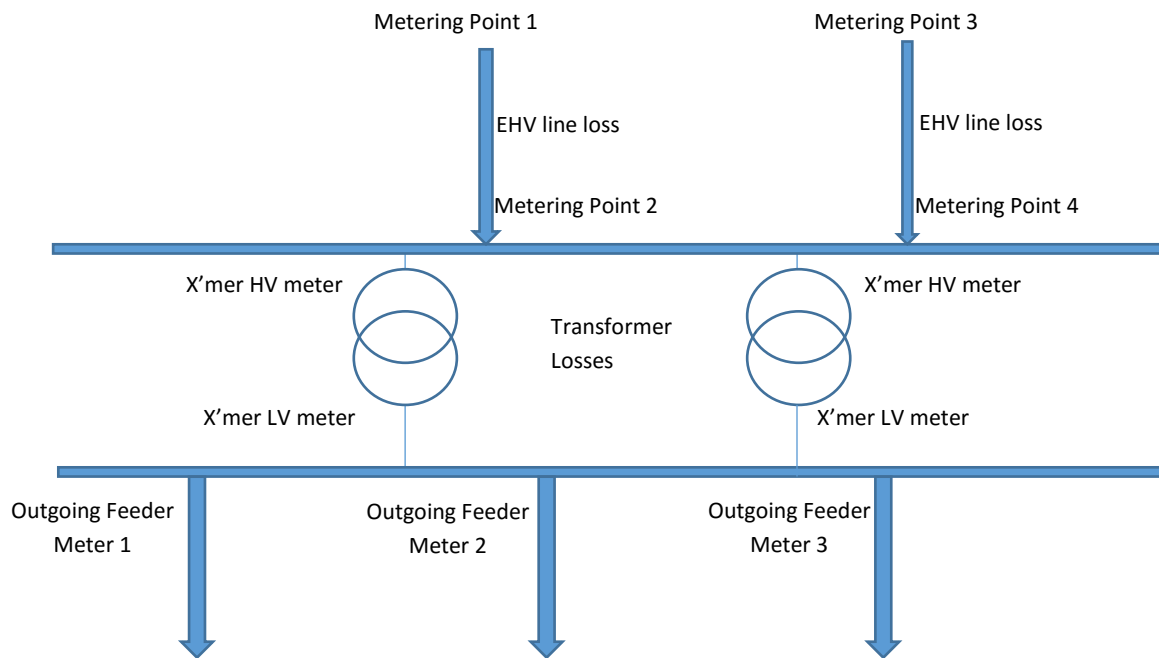
- 2.1.1 Energy Audit is the key to systematic approach for decision making in energy management. It is an effective tool to balance the total energy inputs with its outflows in various energy streams.
- 2.1.2 The energy audit exercise of transmission utility involves the energy accounting followed by the analysis of energy flow data for determination of losses at various steps in transmission. Since the ultimate burden of these losses has to be borne by the honest consumers in terms of higher tariff rates, the reduction in losses would also be beneficial in the interests of the consumers. Hence in the present era of competition the transmission utility having minimum losses has an edge over the competitors due to better profitability & economical rates.
- 2.1.3 Energy Audit helps in establishing the energy input and quantum consumed by/billed to various categories of consumers, identifying high loss areas, and evolving strategies and action plans for reduction of losses. The technical losses are inherent features of the transmission business such as load losses in transformers, losses in conductors of overhead lines or underground cables, dielectric losses in capacitors, cables etc. These losses cannot be eliminated but can be reduced by devising proper technical specification while procuring transformers, overhead conductors, capacitors, meters etc., devising & adopting strict testing plans while accepting the material, correct installation & regular maintenance.
- 2.1.4 The objective of the energy audit exercise is to identify the sources of technical losses, quantification of losses, suggest the corrective measures for minimizing technical losses, to work out the cost benefit analysis of corrective measures as suggested for computing the payback period of the investment involved. To achieve this component wise loss data needs to be calculated and subsequent energy analysis done to remedy the problem areas. Technical losses can be reduced through system improvement, e.g., by reducing overloading of lines and transformers, improvement of voltage profile, etc. But these measures require large capital investments.
- 2.1.5 There are many other reasons why energy auditing activity should be undertaken. Energy auditing will make it possible to compare energy use and cost among the various components of the power supply system and to monitor how energy use changes over time. This information will help those responsible for managing energy costs – maintenance staff, site managers, and others – to get feedback on how well their utility is performing. Energy problems and billing errors could be identified and tackled. By consistently tracking energy use, one can identify problems in the system. A sudden unexplained increase in energy consumption, for instance, would require investigation of the cause.



### 3 METHODOLOGY

- 3.1.1 The exercise of energy audit aims to balance the total energy inputs with its outflows in various energy streams. To achieve this, one must have energy meters at all incoming & outgoing energy streams viz. at all the generation injection points and at all the secondary of all the Grid substations.
- 3.1.2 The basic principle is to identify the Net energy inflow and Net energy outflow at every metering point in the transmission system. Since there is a central transmission grid over which the central power flows the injection losses where not already accounted for need to be incorporated. Although there is a loss in each of the component of power, the major contributors for transmission losses are the  $I^2R$  loss in the transmission lines along with the transformer losses at the grid substation.
- 3.1.3 Power transmission system is a dynamic system wherein the energy parameters are changing at every moment. Hence, in addition to installation of meters at all input & output nodes, the other requirement of establishing energy balance is to get simultaneous readings of all these meters in particular period i.e. at beginning of the period & at the end of the period. This function is better served if the SCADA system is installed to acquire the meter reading data continuously at regular interval or historical data in memory of electronic meters is downloaded using meter reading instrument.
- 3.1.4 Owing to dynamism of the transmission system, simultaneous meter readings of all meters on incoming and outgoing nodes is the primary requisite for energy audit exercise. At present, the meters of AEGCL are provided at:
- (i) Both ends of EHV lines
  - (ii) Both at HV & LV side of the transformer
  - (iii) At the point of outgoing lines.





- 3.1.5 However due to the lack of simultaneous meter readings and several inactive meters at some metering points, component wise accurate energy accounting within the transmission system is not possible. AEGCL is being included in the SAMAST scheme which will provide all interfacing meters as well as Intra-state meter. Implementation of the scheme is being monitored by NERPC. Once the metering facilities are in place, the actual energy drawn & sent out can be monitored & recorded.
- 3.1.6 Hence presently, the energy lost is calculated by computing the net energy balance of the transmission system which is the energy input into the transmission system (at the state transmission periphery) minus the energy exported to APDCL and open access consumers.
- 3.1.7 Monthly energy readings recorded (or projected for Q3 /Q4 of FY 2021 -22) are used to calculate the net energy flow through the transmission system

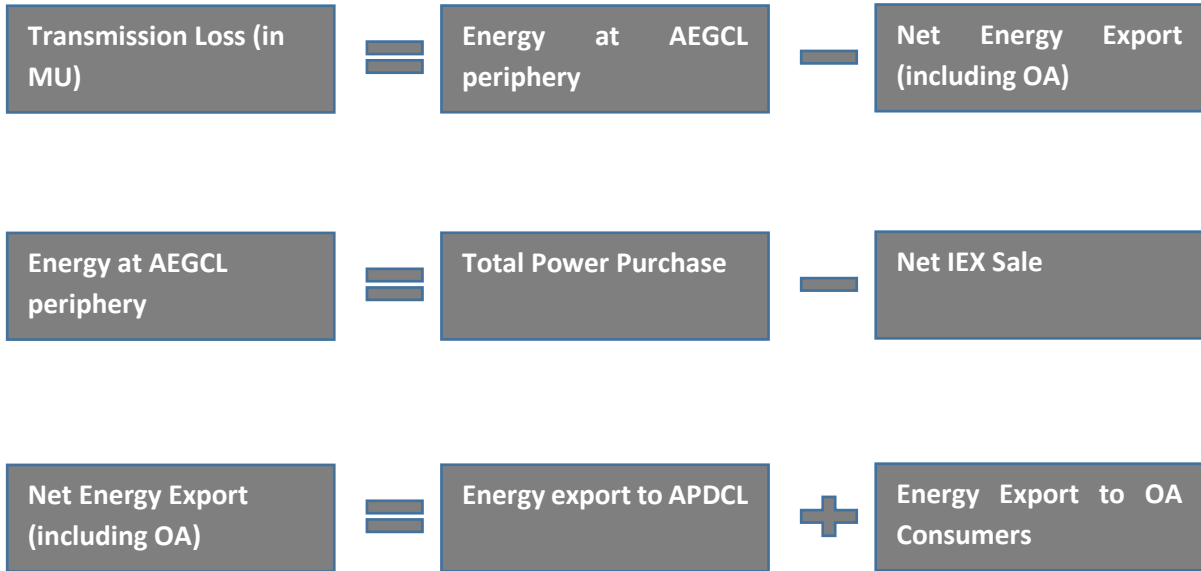
**Energy Reading of (X) = (FR – IR) x MC**

X = Energy reading for the month

FR = Final meter reading of current month

IR = Initial meter reading of current month

MC = Meter constant



3.1.8 A generic simplified SLD for AEGCL transmission system is given below to understand the energy flow from different voltage levels to export of energy to APDCL and Open Access consumers.

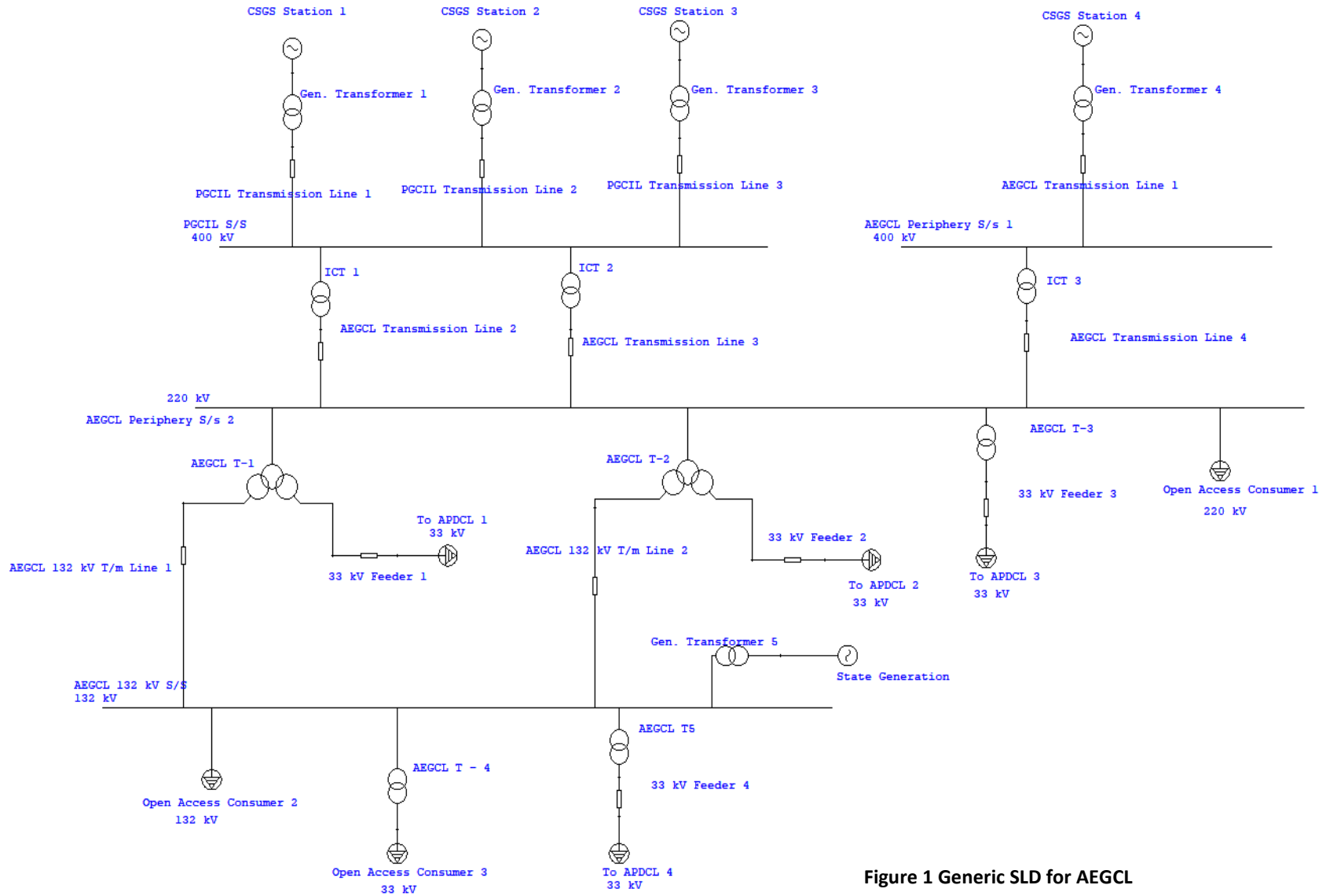


Figure 1 Generic SLD for AEGCL



## 4 ENERGY AUDIT FOR FY 2020-21

### 4.1 Energy Inflow into AEGCL

Table 3 Energy inflow for FY 2020-21

| Plant  | APRIL         | MAY           | JUNE          | JULY          | AUG           | SEPT          | OCT           | NOV           | DEC           | JAN           | FEB           | MARCH         | Total MU       |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| <b>CSGS – NER</b>                              |               |               |               |               |               |               |               |               |               |               |               |               |                |
| Palatana (OTPC)                                | 139.43        | 139.19        | 129.91        | 142.33        | 147.50        | 143.66        | 141.62        | 127.47        | 129.55        | 145.90        | 130.46        | 107.71        | 1624.72        |
| Kopili-I                                       | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           |
| Kopili-II                                      | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           |
| Khandong                                       | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 15.65         | 10.79         | 4.53          | 2.37          | 2.73          | 36.07          |
| RHEP   | 27.09         | 65.23         | 94.09         | 110.14        | 80.80         | 74.08         | 52.38         | 25.01         | 18.28         | 16.21         | 11.40         | 21.45         | 596.17         |
| DHEP   | 0.99          | 1.46          | 8.58          | 13.94         | 15.82         | 13.71         | 12.92         | 5.73          | 2.14          | 1.99          | 2.16          | 6.58          | 86.01          |
| AGBPP  | 75.03         | 71.85         | 67.49         | 54.34         | 48.85         | 62.67         | 79.33         | 70.81         | 75.60         | 89.66         | 80.25         | 87.22         | 863.11         |
| AGTCCPP  | 32.95         | 29.68         | 29.42         | 26.98         | 25.33         | 28.86         | 31.52         | 34.38         | 36.92         | 35.34         | 29.51         | 34.73         | 375.62         |
| Loktak HEP                                     | 3.26          | 2.21          | 9.78          | 22.38         | 22.66         | 21.81         | 22.12         | 21.54         | 21.35         | 18.27         | 9.44          | 3.49          | 178.30         |
| Pare   | 8.21          | 16.69         | 31.83         | 35.31         | 29.61         | 28.49         | 24.23         | 10.56         | 7.14          | 6.04          | 4.16          | 6.70          | 208.96         |
| KAMENG   | 0.00          | 0.00          | 4.90          | 23.95         | 22.64         | 17.08         | 24.28         | 15.64         | 13.28         | 11.50         | 8.65          | 9.54          | 151.47         |
| BgTPP(NTPC)                                    | 196.44        | 163.21        | 225.74        | 197.08        | 160.18        | 197.01        | 213.53        | 170.85        | 175.71        | 168.85        | 163.96        | 255.07        | 2287.64        |
| <b>Total NER (in MU)</b>                       | <b>483.40</b> | <b>489.53</b> | <b>601.74</b> | <b>626.45</b> | <b>553.38</b> | <b>587.38</b> | <b>601.91</b> | <b>497.63</b> | <b>490.76</b> | <b>498.29</b> | <b>442.37</b> | <b>535.22</b> | <b>6408.04</b> |
| Injection Loss (in %)                          | 0.89%         | 1.59%         | 1.70%         | 1.54%         | 0.97%         | 1.03%         | 0.92%         | 3.58%         | 3.84%         | 3.81%         | 3.66%         | 3.46%         |                |
| NER with loss                                  | 479.12        | 481.76        | 591.53        | 616.80        | 548.03        | 581.35        | 596.35        | 479.82        | 471.90        | 479.30        | 426.18        | 516.72        | 6268.86        |
| <b>Total NER excluding Injection Loss (MU)</b> | <b>479.12</b> | <b>481.76</b> | <b>591.53</b> | <b>616.80</b> | <b>548.03</b> | <b>581.35</b> | <b>596.35</b> | <b>479.82</b> | <b>471.90</b> | <b>479.30</b> | <b>426.18</b> | <b>516.72</b> | <b>6268.86</b> |
| <b>CSGS-ER</b>                                 |               |               |               |               |               |               |               |               |               |               |               |               |                |
| Farakka  | 21.50         | 15.07         | 17.69         | 21.59         | 19.29         | 16.21         | 16.09         | 14.75         | 16.45         | 18.94         | 21.16         | 20.84         | 219.56         |
| Kahalgaon 1                                    | 10.82         | 9.03          | 9.94          | 9.76          | 6.58          | 8.25          | 8.13          | 6.04          | 5.74          | 8.41          | 8.13          | 8.65          | 99.46          |
| Kahalgaon 2                                    | 37.97         | 30.34         | 31.21         | 32.49         | 19.53         | 21.20         | 24.65         | 16.14         | 31.62         | 31.05         | 43.14         | 47.69         | 367.02         |
| Talcher  | 13.15         | 12.83         | 13.84         | 13.95         | 13.46         | 12.74         | 14.20         | 12.35         | 14.47         | 13.13         | 11.40         | 6.86          | 152.39         |
| Farakka 3                                      | 0.30          | 0.29          | 0.28          | 0.29          | 0.29          | 0.24          | 0.29          | 0.28          | 0.31          | 0.27          | 0.18          | 0.30          | 3.32           |
| Moudi  | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           |
| Mangdeshu                                      | 26.13         | 60.09         | 84.98         | 104.35        | 106.15        | 91.92         | 56.44         | 27.72         | 19.68         | 15.85         | 12.53         | 17.01         | 622.85         |
| <b>Total of ER (in MU)</b>                     | <b>109.87</b> | <b>127.64</b> | <b>157.94</b> | <b>182.42</b> | <b>165.30</b> | <b>150.56</b> | <b>119.80</b> | <b>77.29</b>  | <b>88.26</b>  | <b>87.65</b>  | <b>96.54</b>  | <b>101.34</b> | <b>1464.60</b> |
| <b>APGCL (in MU)</b>                           |               |               |               |               |               |               |               |               |               |               |               |               |                |
| NTPS   | 19.50         | 9.84          | 17.22         | 13.37         | 11.03         | 12.15         | 20.54         | 17.92         | 24.52         | 25.63         | 22.61         | 24.40         | 218.73         |



| Plant                                    | APRIL         | MAY           | JUNE           | JULY           | AUG            | SEPT           | OCT            | NOV           | DEC           | JAN           | FEB           | MARCH         | Total MU        |
|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| LTPS                                     | 17.39         | 26.03         | 31.44          | 36.69          | 24.53          | 30.61          | 39.01          | 33.95         | 36.67         | 48.99         | 40.95         | 44.34         | 410.61          |
| LRPP                                     | 42.93         | 42.09         | 41.12          | 27.65          | 36.72          | 32.57          | 30.82          | 34.79         | 45.82         | 44.91         | 42.28         | 45.70         | 467.41          |
| KLHEP                                    | 0.00          | 13.14         | 35.56          | 35.26          | 32.27          | 30.76          | 0.00           | 0.00          | 3.95          | 20.85         | 16.30         | 13.96         | 202.05          |
| MYNTRNG                                  | 2.19          | 2.50          | 2.99           | 3.04           | 3.01           | 1.68           | 0.89           | 2.20          | 3.69          | 3.77          | 2.86          | 2.12          | 30.95           |
| NRPP                                     | 0.00          | 39.88         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 39.88           |
| <b>Total of APGCL (in MU)</b>            | <b>82.00</b>  | <b>133.48</b> | <b>128.33</b>  | <b>116.02</b>  | <b>107.56</b>  | <b>107.77</b>  | <b>91.26</b>   | <b>88.86</b>  | <b>114.66</b> | <b>144.16</b> | <b>125.00</b> | <b>130.53</b> | <b>1369.63</b>  |
| <b>LTA/Others (in MU)</b>                |               |               |                |                |                |                |                |               |               |               |               |               |                 |
| CHAMPAWATI                               | 0.11          | 0.19          | 0.36           | 1.04           | 1.32           | 1.16           | 1.07           | 0.60          | 0.88          | 0.71          | 0.51          | 0.43          | 8.38            |
| SEIPL Solar                              | 0.56          | 0.51          | 0.41           | 0.38           | 0.51           | 0.42           | 0.56           | 0.58          | 0.57          | 0.48          | 0.49          | 0.55          | 6.03            |
| Azure Solar                              | 0.00          | 0.00          | 0.00           | 0.00           | 1.49           | 0.53           | 2.12           | 2.26          | 1.53          | 2.42          | 3.48          | 4.09          | 17.92           |
| Solar SECI                               | 3.34          | 3.43          | 3.36           | 3.31           | 3.19           | 3.41           | 3.17           | 2.83          | 2.92          | 2.94          | 2.87          | 3.31          | 38.08           |
| Solar NVVN                               | 0.71          | 0.78          | 0.67           | 0.58           | 0.46           | 0.52           | 0.51           | 0.43          | 0.40          | 0.46          | 0.51          | 0.61          | 6.63            |
| MYTRAH                                   | 3.89          | 6.78          | 12.39          | 13.03          | 16.03          | 14.60          | 11.51          | 5.26          | 6.57          | 6.31          | 5.55          | 4.87          | 106.78          |
| GIWEL                                    | 11.96         | 18.49         | 10.44          | 12.72          | 14.73          | 7.20           | 6.82           | 10.08         | 10.59         | 12.43         | 7.09          | 9.75          | 132.29          |
| <b>Total of Others (in MU)</b>           | <b>20.57</b>  | <b>30.18</b>  | <b>27.63</b>   | <b>31.06</b>   | <b>37.73</b>   | <b>27.84</b>   | <b>25.76</b>   | <b>22.04</b>  | <b>23.46</b>  | <b>25.75</b>  | <b>20.5</b>   | <b>23.61</b>  | <b>316.11</b>   |
| STOA/MTOA (TAM-IEX) PURCHASE (In MU)     | 53.97         | 63.87         | 54.65          | 55.87          | 60.48          | 58.62          | 60.66          | 56.72         | 57.25         | 59.35         | 54.06         | 53.75         | 689.26          |
| DAM-IEX (PURCHASE) (in MU)               | 3.69          | 35.51         | 63.50          | 68.15          | 163.01         | 132.41         | 141.05         | 71.04         | 52.88         | 44.96         | 43.88         | 75.56         | 895.64          |
| <b>TOTAL IEX BUY (TAM + DAM) (in MU)</b> | <b>57.66</b>  | <b>99.38</b>  | <b>118.14</b>  | <b>124.02</b>  | <b>223.48</b>  | <b>191.04</b>  | <b>201.71</b>  | <b>127.76</b> | <b>110.13</b> | <b>104.32</b> | <b>97.93</b>  | <b>129.32</b> | <b>1584.91</b>  |
| DSM / UI (in MU)                         | 7.56          | 8.70          | 21.75          | 18.94          | 15.08          | 13.90          | 13.74          | 8.02          | 12.77         | 4.82          | 5.12          | 2.64          | 133.05          |
| <b>TOTAL BUY</b>                         | <b>756.80</b> | <b>881.14</b> | <b>1045.32</b> | <b>1089.25</b> | <b>1097.18</b> | <b>1072.45</b> | <b>1048.61</b> | <b>803.78</b> | <b>821.19</b> | <b>846.00</b> | <b>771.27</b> | <b>904.17</b> | <b>11137.17</b> |

## 4.2 Energy Outflow to APDCL and Open Access

All figures in million units (MU)

Table 4 Energy Outflow for FY 2020-21

| Substation                      | APR-20             | MAY-20 | JUN-20 | JUL-20 | AUG-20 | SEP-20 | OCT-20 | NOV-20 | DEC-20 | JAN-21 | FEB-21 | MAR-21 | Total  |
|---------------------------------|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>220/132/ 33kV SUBSTATION</b> | <b>33KV EXPORT</b> |        |        |        |        |        |        |        |        |        |        |        |        |
| AGIA                            | 16.57              | 13.63  | 16.06  | 17.17  | 20.09  | 17.82  | 19.07  | 14.80  | 15.99  | 18.44  | 16.54  | 18.35  | 204.53 |
| APM                             | 5.72               | 6.39   | 8.80   | 9.17   | 11.14  | 9.51   | 9.59   | 6.12   | 6.24   | 6.52   | 6.29   | 7.32   | 92.83  |
| AZARA                           | 3.72               | 6.36   | 9.77   | 9.19   | 11.74  | 11.48  | 10.91  | 7.52   | 6.30   | 4.97   | 4.36   | 5.44   | 91.77  |
| BAGJHAP                         | 8.17               | 10.06  | 13.07  | 13.37  | 15.91  | 13.31  | 12.60  | 8.98   | 9.09   | 10.48  | 10.50  | 11.72  | 137.25 |
| BARNAGAR                        | 20.48              | 23.76  | 30.21  | 32.33  | 39.00  | 32.90  | 31.81  | 20.81  | 21.65  | 22.88  | 22.59  | 27.56  | 325.98 |



| Substation   | APR-20 | MAY-20 | JUN-20 | JUL-20 | AUG-20 | SEP-20 | OCT-20 | NOV-20 | DEC-20 | JAN-21 | FEB-21 | MAR-21 | Total  |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| BEHIATING    | 2.55   | 3.64   | 4.63   | 5.28   | 5.83   | 5.58   | 5.34   | 3.63   | 3.46   | 3.39   | 3.01   | 3.53   | 49.87  |
| BILASIPARA   | 4.16   | 4.01   | 5.05   | 5.64   | 6.93   | 6.24   | 7.02   | 4.65   | 5.02   | 5.20   | 5.18   | 5.90   | 65.01  |
| BOKAJAN      | 6.05   | 9.81   | 10.00  | 10.59  | 9.93   | 9.21   | 7.39   | 6.99   | 7.51   | 6.02   | 5.33   | 6.70   | 95.55  |
| BOKAKHAT     | 4.47   | 5.56   | 6.70   | 7.99   | 8.80   | 8.69   | 8.36   | 6.53   | 5.86   | 5.98   | 5.57   | 6.65   | 81.16  |
| BOKO         | 10.51  | 11.32  | 16.93  | 17.33  | 20.59  | 18.57  | 19.07  | 14.47  | 15.61  | 16.03  | 16.94  | 19.19  | 196.57 |
| BORDUBI      | 4.34   | 5.63   | 6.55   | 7.58   | 8.87   | 8.79   | 8.42   | 6.74   | 6.10   | 5.95   | 5.00   | 6.17   | 80.15  |
| CAPITAL      | 1.28   | 1.66   | 2.29   | 1.98   | 2.59   | 2.52   | 2.63   | 1.71   | 1.54   | 1.53   | 1.33   | 1.77   | 22.83  |
| CHANDRAPUR   | 1.70   | 6.07   | 7.72   | 2.88   | 6.47   | 8.49   | 7.00   | 4.68   | 6.28   | 6.74   | 5.69   | 6.12   | 69.84  |
| DEPOTA       | 11.91  | 15.02  | 19.24  | 21.49  | 24.34  | 23.14  | 21.97  | 15.05  | 16.12  | 16.12  | 14.69  | 18.42  | 217.50 |
| DHALIGAON    | 9.30   | 10.70  | 13.55  | 13.00  | 16.36  | 13.69  | 14.48  | 10.15  | 10.53  | 10.62  | 9.61   | 11.16  | 143.16 |
| Dhekiajulee  | 5.36   | 6.32   | 8.38   | 9.75   | 9.15   | 9.06   | 8.29   | 6.71   | 6.07   | 5.99   | 5.69   | 6.70   | 87.46  |
| DHEMAJI      | 8.84   | 10.69  | 11.52  | 13.15  | 15.64  | 12.72  | 14.86  | 9.46   | 10.60  | 11.10  | 9.82   | 11.37  | 139.78 |
| DIBRUGHAR    | 9.81   | 13.12  | 14.33  | 16.37  | 17.72  | 17.46  | 18.02  | 13.86  | 13.06  | 12.81  | 11.40  | 13.65  | 171.63 |
| DIPHU        | 3.69   | 4.41   | 5.54   | 6.11   | 7.26   | 6.58   | 6.30   | 3.46   | 3.43   | 3.76   | 3.39   | 4.34   | 58.27  |
| DULLAVCHERRA | 5.31   | 6.45   | 7.29   | 8.27   | 8.11   | 8.04   | 8.26   | 6.91   | 7.36   | 6.88   | 6.11   | 6.33   | 85.32  |
| GARAMUR      | 11.63  | 15.26  | 18.27  | 19.99  | 21.97  | 20.72  | 20.39  | 14.16  | 13.93  | 14.17  | 12.34  | 14.33  | 197.15 |
| GAURIPUR     | 14.32  | 14.06  | 18.03  | 18.47  | 22.79  | 18.14  | 21.44  | 14.66  | 15.18  | 16.85  | 17.65  | 21.49  | 213.07 |
| GHORAMARI    | 3.02   | 4.05   | 6.04   | 7.06   | 7.38   | 7.57   | 6.75   | 5.54   | 5.16   | 5.28   | 5.02   | 5.42   | 68.27  |
| GOHPUR       | 4.94   | 6.18   | 7.18   | 9.06   | 10.82  | 10.12  | 9.60   | 7.02   | 8.02   | 8.22   | 7.47   | 8.25   | 96.90  |
| GOLAGHAT     | 9.97   | 13.89  | 14.98  | 19.43  | 20.61  | 19.60  | 19.85  | 15.85  | 12.55  | 11.33  | 10.30  | 12.07  | 180.41 |
| JOYMA        | 5.87   | 6.88   | 9.00   | 9.40   | 11.24  | 9.18   | 10.11  | 7.98   | 8.42   | 9.07   | 8.13   | 9.07   | 104.37 |
| HAFLONG      | 2.16   | 2.21   | 2.30   | 2.47   | 2.74   | 2.77   | 2.92   | 2.53   | 3.13   | 2.88   | 2.54   | 2.51   | 31.16  |
| HAILAKANDI   | 7.16   | 9.66   | 10.85  | 12.83  | 12.93  | 13.04  | 12.62  | 10.21  | 9.99   | 9.70   | 8.47   | 9.55   | 127.02 |
| JAWAHARNAGAR | 10.74  | 14.87  | 19.53  | 15.28  | 18.78  | 20.07  | 21.03  | 13.20  | 13.06  | 10.48  | 7.93   | 12.92  | 177.89 |
| JORHAT WEST  | 3.58   | 5.04   | 5.95   | 7.20   | 7.60   | 7.25   | 7.04   | 4.91   | 4.51   | 4.61   | 4.15   | 4.65   | 66.50  |
| KAHILIPARA   | 25.42  | 30.83  | 36.03  | 33.31  | 44.98  | 41.62  | 42.13  | 29.44  | 26.78  | 26.67  | 28.17  | 36.28  | 401.65 |
| KAMAKHYA     | 2.93   | 3.57   | 4.29   | 5.71   | 6.81   | 7.03   | 9.30   | 6.90   | 6.02   | 5.52   | 4.06   | 6.50   | 68.64  |
| KAMALPUR     | 7.51   | 12.27  | 15.73  | 14.39  | 13.13  | 12.26  | 15.78  | 12.27  | 13.40  | 9.68   | 12.27  | 13.31  | 152.00 |
| KARIMGANJ    | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.71   | 6.62   | 7.33   |
| KHALOIGAON   | 13.54  | 15.93  | 19.18  | 19.99  | 22.40  | 20.26  | 19.66  | 12.10  | 12.29  | 13.46  | 12.73  | 16.89  | 198.44 |
| KOKRAJHAR    | 3.56   | 3.63   | 4.79   | 5.04   | 6.09   | 4.97   | 5.30   | 3.81   | 3.95   | 3.38   | 0.83   | 3.67   | 49.01  |
| LTPS         | 0.79   | 1.16   | 1.39   | 1.68   | 1.60   | 1.76   | 1.79   | 1.36   | 1.17   | 1.07   | 0.89   | 1.55   | 16.22  |
| MAJULI       | 1.56   | 1.72   | 2.15   | 2.55   | 3.01   | 2.61   | 2.53   | 1.51   | 1.58   | 1.56   | 1.36   | 1.66   | 23.80  |
| MARGHARITA   | 6.87   | 8.98   | 10.06  | 11.93  | 12.28  | 12.75  | 13.04  | 10.63  | 9.67   | 8.95   | 7.21   | 8.96   | 121.34 |
| MARIANI      | 7.89   | 10.60  | 12.96  | 15.92  | 16.61  | 15.87  | 15.44  | 11.68  | 11.14  | 10.62  | 8.62   | 9.63   | 146.99 |
| MATIA        | 0.40   | 2.03   | 3.90   | 3.79   | 4.69   | 4.32   | 4.36   | 3.53   | 3.93   | 3.34   | 3.75   | 3.97   | 42.00  |
| MIRZA        | 2.35   | 3.91   | 5.98   | 5.70   | 6.57   | 6.08   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 30.60  |
| MORAN        | 5.61   | 7.27   | 9.32   | 11.51  | 12.04  | 11.28  | 11.74  | 8.23   | 7.42   | 6.42   | 6.84   | 7.04   | 104.72 |
| NALBARI      | 13.25  | 15.78  | 22.13  | 26.04  | 30.05  | 24.49  | 24.44  | 14.63  | 14.93  | 15.23  | 13.61  | 16.58  | 231.14 |
| NALKATA      | 10.79  | 12.24  | 13.72  | 14.77  | 16.78  | 14.26  | 15.09  | 10.89  | 10.62  | 11.39  | 9.83   | 11.05  | 151.42 |
| NAMRUP       | 4.72   | 5.89   | 4.02   | 0.20   | 8.15   | 8.64   | 9.04   | 6.93   | 6.04   | 5.84   | 5.07   | 0.00   | 64.55  |



| Substation   | APR-20                         | MAY-20        | JUN-20        | JUL-20        | AUG-20         | SEP-20        | OCT-20        | NOV-20        | DEC-20        | JAN-21        | FEB-21        | MAR-21        | Total          |
|--|--------------------------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| NARENGI  | 13.29                          | 14.91         | 19.15         | 20.83         | 22.56          | 20.93         | 21.95         | 15.88         | 16.15         | 15.37         | 14.40         | 16.81         | 212.23         |
| NAZIRA   | 9.87                           | 13.36         | 13.52         | 16.10         | 18.95          | 16.96         | 17.57         | 14.22         | 11.36         | 9.40          | 10.47         | 12.73         | 164.50         |
| PAILAPOOL  | 7.77                           | 11.69         | 13.00         | 15.43         | 16.33          | 16.76         | 15.87         | 12.41         | 11.58         | 10.84         | 10.14         | 12.46         | 154.31         |
| PANCHGRAM  | 15.59                          | 20.92         | 21.67         | 25.78         | 27.22          | 27.00         | 26.67         | 19.14         | 20.22         | 20.99         | 17.87         | 15.61         | 258.69         |
| PAVOI(BNC)   | 8.07                           | 9.86          | 12.85         | 15.17         | 15.65          | 15.41         | 14.34         | 10.95         | 7.66          | 7.05          | 5.26          | 9.17          | 131.45         |
| RANGIA   | 7.46                           | 13.49         | 18.40         | 19.54         | 21.04          | 18.47         | 20.06         | 16.29         | 17.52         | 16.57         | 15.27         | 17.28         | 201.38         |
| ROWTA  | 9.27                           | 11.10         | 14.70         | 19.01         | 20.52          | 18.48         | 18.05         | 13.30         | 12.29         | 12.18         | 11.69         | 14.24         | 174.85         |
| RUPAI  | 9.34                           | 11.47         | 13.74         | 15.87         | 15.67          | 17.18         | 16.13         | 13.81         | 12.61         | 11.76         | 9.96          | 11.17         | 158.71         |
| SALAKATI(BTPS)                                     | 1.04                           | 1.11          | 1.81          | 1.98          | 2.25           | 1.86          | 1.94          | 1.21          | 1.19          | 1.85          | 3.89          | 1.54          | 21.67          |
| SAMAGURI   | 23.68                          | 27.70         | 37.60         | 41.56         | 44.90          | 36.02         | 35.29         | 26.28         | 25.75         | 27.50         | 26.54         | 33.06         | 385.89         |
| SARUSAJAI  | 15.07                          | 24.95         | 28.86         | 28.95         | 30.98          | 28.87         | 28.45         | 19.15         | 17.43         | 20.42         | 21.50         | 24.19         | 288.81         |
| SIPAJHAR   | 8.18                           | 9.28          | 12.19         | 13.60         | 15.94          | 13.52         | 13.11         | 8.60          | 8.99          | 9.37          | 8.92          | 10.58         | 132.28         |
| SISUGRAM   | 10.01                          | 19.70         | 29.48         | 32.96         | 37.71          | 37.28         | 33.24         | 26.89         | 27.16         | 26.96         | 27.51         | 34.09         | 342.97         |
| SIVSAGAR   | 4.62                           | 5.98          | 8.10          | 9.58          | 9.09           | 8.70          | 8.42          | 5.74          | 7.77          | 8.86          | 4.65          | 5.42          | 86.94          |
| SND  | 15.71                          | 21.34         | 27.03         | 29.77         | 32.02          | 27.15         | 26.04         | 19.28         | 20.18         | 20.89         | 18.99         | 22.68         | 281.08         |
| SONAPUR  | 1.91                           | 6.30          | 6.95          | 6.55          | 7.59           | 7.96          | 8.09          | 7.28          | 6.71          | 8.14          | 7.50          | 7.90          | 82.88          |
| SONARI   | 3.63                           | 4.99          | 6.51          | 7.96          | 7.92           | 8.27          | 8.04          | 6.20          | 5.19          | 4.65          | 3.97          | 4.60          | 71.92          |
| SRIKONA  | 17.62                          | 23.48         | 25.69         | 29.15         | 28.82          | 27.67         | 28.83         | 20.61         | 19.84         | 19.98         | 18.38         | 22.46         | 282.54         |
| TINSUKIA   | 13.98                          | 19.06         | 22.58         | 24.84         | 25.74          | 27.04         | 28.61         | 22.35         | 20.11         | 19.70         | 17.91         | 19.94         | 261.83         |
| UMRANGSOO  | 0.26                           | 0.26          | 0.32          | 0.36          | 0.38           | 0.38          | 0.39          | 0.38          | 0.45          | 0.43          | 0.36          | 0.37          | 4.34           |
| <b>SUM TOTAL (33 KV APDCL+ 33kV OA) EXPORT (A)</b> | <b>520.89</b>                  | <b>673.46</b> | <b>829.53</b> | <b>897.35</b> | <b>1009.82</b> | <b>936.37</b> | <b>933.89</b> | <b>683.23</b> | <b>670.85</b> | <b>670.05</b> | <b>624.17</b> | <b>738.70</b> | <b>9188.31</b> |
| <b>220kV &amp; 132kV Feeders</b>                   | <b>220 &amp; 132 kV export</b> |               |               |               |                |               |               |               |               |               |               |               |                |
| Alsthom Industries Ltd.                            | 0.02                           | 0.62          | 1.02          | 0.87          | 1.16           | 1.18          | 0.83          | 1.41          | 1.42          | 1.39          | 1.19          | 1.00          | 12.10          |
| Assam Tubes  | 0.00                           | 0.32          | 2.51          | 2.75          | 2.47           | 2.41          | 2.56          | 2.49          | 2.48          | 2.66          | 2.69          | 2.56          | 25.90          |
| Barak Valley Cements Ltd.                          | 0.52                           | 1.39          | 1.10          | 1.41          | 1.37           | 1.89          | 1.90          | 1.64          | 2.12          | 2.00          | 1.92          | 1.54          | 18.79          |
| BR Metallics                                       | 0.00                           | 2.88          | 3.87          | 3.34          | 3.68           | 3.85          | 4.60          | 5.25          | 5.71          | 5.49          | 4.22          | 3.53          | 46.41          |
| Burakia Steel & Alloys                             | 0.00                           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          | 0.00          | 0.34          | 0.36          | 0.44          | 0.20          | 0.53          | 1.87           |
| Calcom Umrangshu                                   | 0.17                           | 5.34          | 4.68          | 5.10          | 3.17           | 4.35          | 4.82          | 5.52          | 4.78          | 6.06          | 3.68          | 3.85          | 51.54          |
| Calcom Sankardevnagar                              | 0.44                           | 3.51          | 2.42          | 2.85          | 3.23           | 3.27          | 4.20          | 4.71          | 4.73          | 4.94          | 4.33          | 3.50          | 42.14          |
| FerraTech  | 0.03                           | 0.25          | 0.60          | 0.42          | 0.41           | 0.76          | 0.62          | 0.84          | 0.91          | 0.88          | 0.58          | 0.56          | 6.86           |
| KD Iron & Steel                                    | 0.00                           | 0.79          | 0.78          | 0.70          | 0.64           | 0.74          | 0.89          | 0.93          | 1.02          | 1.16          | 0.96          | 0.79          | 9.40           |
| KD Cements   | 0.00                           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           |
| Premier Cryogenics                                 | 0.00                           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           |
| Purbanchal   | 0.23                           | 1.53          | 1.60          | 1.81          | 2.18           | 1.91          | 1.98          | 2.40          | 1.64          | 2.52          | 2.05          | 1.68          | 21.52          |
| Star Cement  | 0.15                           | 4.56          | 4.29          | 3.60          | 4.12           | 4.98          | 4.35          | 3.66          | 4.04          | 3.64          | 4.17          | 3.34          | 44.93          |
| Shree Shyam Ispat                                  | 0.00                           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          | 0.16          | 0.10          | 0.21          | 0.47           |
| Vision Metallic                                    | 0.15                           | 0.91          | 0.94          | 0.82          | 0.90           | 1.01          | 0.97          | 1.08          | 1.31          | 1.23          | 0.92          | 0.80          | 11.03          |
| IOCL, BGR  | 0.00                           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          | 1.16          | 0.00          | 0.00          | 0.00          | 1.16           |



| Substation  | APR-20 | MAY-20 | JUN-20 | JUL-20 | AUG-20  | SEP-20 | OCT-20 | NOV-20 | DEC-20 | JAN-21 | FEB-21 | MAR-21 | Total   |
|---|--------|--------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|---------|
| SUM TOTAL 132KV AND 220 KV INCLUDING OA EXPORT(B) | 520.89 | 673.46 | 829.53 | 897.35 | 1009.82 | 936.37 | 933.89 | 683.23 | 670.85 | 670.05 | 624.17 | 738.7  | 9188.31 |
| SUM TOTAL OF 132 kV and 33 kV export(A+B)         | 1.71   | 22.10  | 23.83  | 23.77  | 23.54   | 26.47  | 27.71  | 30.51  | 30.71  | 32.86  | 27.00  | 23.90  | 294.12  |
| Total Export (in MU)                              | 522.60 | 695.56 | 853.36 | 921.12 | 1033.36 | 962.84 | 961.60 | 713.74 | 701.56 | 702.91 | 651.17 | 762.60 | 9482.43 |

### 4.3 Transmission loss for FY 2020-21

Table 5 Transmission loss for FY 2020-21

| PARTICULAR  | APRIL  | MAY    | JUNE    | JULY    | AUG     | SEPT    | OCT     | NOV    | DEC    | JAN    | FEB    | MARCH  | Total MU |
|---|--------|--------|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|----------|
| TOTAL BUY   | 756.80 | 881.14 | 1045.32 | 1089.25 | 1097.18 | 1072.45 | 1048.61 | 803.78 | 821.19 | 846.00 | 771.27 | 904.17 | 11137.17 |
| TAM-IEX (SALE)  | 0.91   | 0.90   | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 1.81     |
| DAM -IEX(SALE)  | 215.23 | 160.64 | 162.47  | 136.31  | 28.11   | 76.34   | 53.79   | 65.37  | 95.38  | 118.80 | 97.60  | 115.21 | 1325.26  |
| TOTAL IEX SALE  | 216.14 | 161.54 | 162.47  | 136.31  | 28.11   | 76.34   | 53.79   | 65.37  | 95.38  | 118.80 | 97.60  | 115.21 | 1327.07  |
| Energy at AEGCL Periphery                                   | 540.65 | 719.60 | 882.85  | 952.95  | 1069.07 | 996.11  | 994.82  | 738.41 | 725.81 | 727.20 | 673.67 | 788.96 | 11135.8  |
| TOTAL EXPORT (132 KV AND 33 KV) INCLUDING OA CONSUMERS      | 520.89 | 673.46 | 829.53  | 897.35  | 1009.82 | 936.37  | 933.89  | 683.23 | 670.85 | 670.05 | 624.17 | 738.70 | 9188.31  |
| ENERGY TRANSMITTED TO 220 kV, 132 kV and 33 kV OA CONSUMERS | 1.71   | 22.10  | 23.82   | 23.67   | 23.34   | 26.36   | 27.71   | 30.27  | 31.67  | 32.56  | 27.00  | 23.90  | 294.12   |
| ENERGY TRANSMITTED TO APDCL (33 KV and 132 KV) WITHOUT OA   | 540.65 | 719.60 | 882.85  | 952.95  | 1069.07 | 996.11  | 994.82  | 738.41 | 725.81 | 727.20 | 673.67 | 788.96 | 9810.11  |
| TRANSMISSION LOSS (IN MU)                                   | 18.06  | 24.04  | 29.49   | 31.83   | 35.71   | 33.27   | 33.22   | 24.66  | 24.25  | 24.29  | 22.50  | 26.35  | 18.06    |
| TRANSMISSION LOSS (IN %)                                    | 3.34   | 3.34   | 3.34    | 3.34    | 3.34    | 3.34    | 3.34    | 3.34   | 3.34   | 3.34   | 3.34   | 3.34   | 3.34     |





#### 4.4 Energy Balance in FY 2020-21

The total energy input at AEGCL periphery is 9810.10 MU out of that, the estimated total energy transmitted is 9482.43 MU (energy sent out to APDCL periphery is 9188.31 MU and energy sent out to Open Access consumers is 294.12 MU) leaving behind the transmission losses of 327.67 MU with transmission loss of 3.34 %.

**Table 6: Transmission Loss of AEGCL in FY 2020-21**

| Particulars                          | MU      |
|--------------------------------------|---------|
| Energy Injected (MU)                 | 9810.10 |
| Energy Sent Out to APDCL (MU)        | 9188.31 |
| Energy Sent Out to OA Consumers (MU) | 294.12  |
| Total Energy Sent Out                | 9482.43 |
| Transmission Loss (MU)               | 327.67  |
| Transmission Loss (%)                | 3.34%   |

#### 4.5 Monthly Energy Balance of AEGCL in FY 2020-21

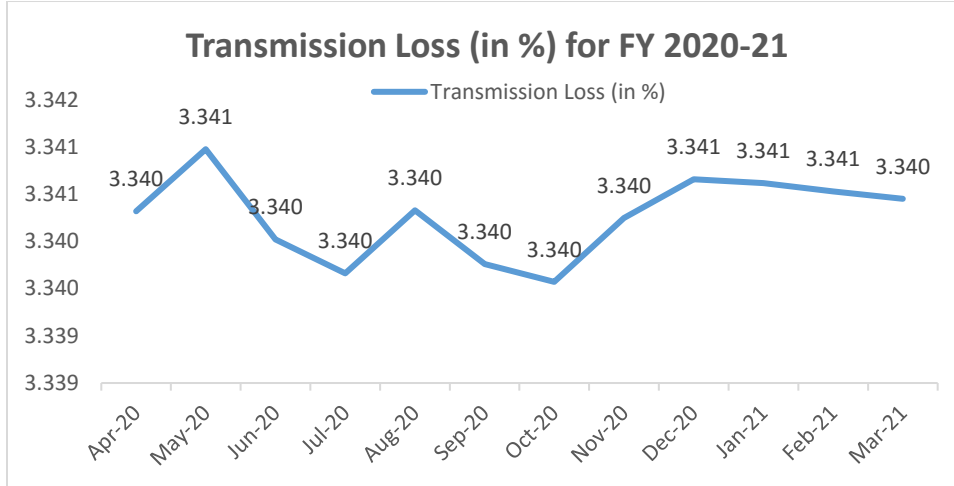
The monthly energy balance in respect of energy received at state periphery is established in the chart below:

**Table 7: Monthly Energy Balance of AEGCL in FY 2020-21**

| FY 2020-2021 | Total Power Injection to AEGCL Grid(MU) | Total Power Transmitted to Distribution Including Open Access(MU) | Total Transmission Loss (MU) | Total Transmission Loss in AEGCL Grid % |
|--------------|---|---|------------------------------|---|
| Apr-20       | 540.65                                  | 522.60  | 18.06                        | 3.34                                    |
| May-20       | 719.60                                  | 695.56  | 24.04                        | 3.34                                    |
| Jun-20       | 882.85                                  | 853.36  | 29.49                        | 3.34                                    |
| Jul-20       | 952.95                                  | 921.12  | 31.83                        | 3.34                                    |
| Aug-20       | 1069.07                                 | 1033.36   | 35.71                        | 3.34                                    |
| Sep-20       | 996.11                                  | 962.84  | 33.27                        | 3.34                                    |
| Oct-20       | 994.82                                  | 961.60  | 33.22                        | 3.34                                    |
| Nov-20       | 738.41                                  | 713.74  | 24.66                        | 3.34                                    |
| Dec-20       | 725.81                                  | 701.56  | 24.25                        | 3.34                                    |
| Jan-21       | 727.20                                  | 702.91  | 24.29                        | 3.34                                    |
| Feb-21       | 673.67                                  | 651.17  | 22.50                        | 3.34                                    |
| Mar-21       | 788.96                                  | 762.60  | 26.35                        | 3.34                                    |
| <b>Total</b> | <b>9810.1</b>                           | <b>9482.4</b>   | <b>327.7</b>                 | <b>3.34</b>                             |



**Figure 2 Transmission Loss of AEGCL in FY 2020-21**



4.5.1.1.1.1 Voltage and Frequency excursions

**Table 8 Voltage Excursion for FY 2020-21**

| S. No. | NAME OF SUBSTATION (220/132/33 kV) | Maximum Instant Voltage | Minimum Instant Voltage | Avg. Voltage | Voltage Variation Index |
|--------|------------------------------------|-------------------------|-------------------------|--------------|-------------------------|
| 1      | AGIA                               |                         |                         |              |                         |
|        | 220 kV                             | 238                     | 213                     | 225.5        | 0.113636                |
|        | 132 kV                             | 142                     | 121                     | 131.5        | 0.159091                |
| 2      | 33 kV                              | 36                      | 29                      | 32.5         | 0.212121                |
|        | APM                                |                         |                         |              |                         |
|        | 132 kV                             | 141.81                  | 122.4                   | 132.105      | 0.147045                |
| 3      | 33 kV                              | 35.21                   | 30.43                   | 32.82        | 0.144848                |
|        | AZARA                              |                         |                         |              |                         |
|        | 132 kV                             | 138                     | 123                     | 130.5        | 0.113636                |
| 4      | 33 kV                              | 34                      | 31                      | 32.5         | 0.090909                |
|        | BAGJHAP                            |                         |                         |              |                         |
|        | 132 kV                             | 142.1                   | 116.49                  | 129.295      | 0.194015                |
| 5      | 33 kV                              | 36.35                   | 19.77                   | 28.06        | 0.502424                |
|        | BARNAGAR                           |                         |                         |              |                         |
|        | 132 kV                             | 138                     | 118                     | 128          | 0.151515                |
| 6      | 33 kV                              | 34                      | 31                      | 32.5         | 0.090909                |
|        | BEHIATING                          |                         |                         |              |                         |
|        | 132 kV                             | 143.7                   | 120.1                   | 131.9        | 0.178788                |
| 7      | 33 kV                              | 35.9                    | 31.2                    | 33.55        | 0.142424                |
|        | BILASIPARA                         |                         |                         |              |                         |
|        | 132 kV                             | 140.7                   | 113.29                  | 126.995      | 0.207652                |
| 8      | 33 kV                              | 34.64                   | 28.57                   | 31.605       | 0.183939                |
|        | BOKAJAN                            |                         |                         |              |                         |
|        | 132 kV                             | 142                     | 118                     | 130          | 0.181818                |
|        | 33 kV                              | 36                      | 29.8                    | 32.9         | 0.187879                |



| S. No. | NAME OF SUBSTATION (220/132/33 kV) | Maximum Instant Voltage | Minimum Instant Voltage | Avg. Voltage | Voltage Variation Index |
|--------|------------------------------------|-------------------------|-------------------------|--------------|-------------------------|
| 9      | BOKAKHAT                           |                         |                         |              |                         |
|        | 132 kV                             | 142                     | 121                     | 131.5        | 0.159091                |
|        | 33 kV                              | 34                      | 28                      | 31           | 0.181818                |
| 10     | BOKO                               |                         |                         |              |                         |
|        | 220 kV                             | 234                     | 213                     | 223.5        | 0.095455                |
|        | 132 kV                             | 138                     | 125                     | 131.5        | 0.098485                |
|        | 33 kV                              | 36                      | 31                      | 33.5         | 0.151515                |
| 11     | BORDUBI                            |                         |                         |              |                         |
|        | 132 kV                             | 140.32                  | 120.64                  | 130.48       | 0.149091                |
|        | 33 kV                              | 34.46                   | 30.1                    | 32.28        | 0.132121                |
| 12     | CAPITAL                            |                         |                         |              |                         |
|        | 132 kV                             | 137.7                   | 125.8                   | 131.75       | 0.090152                |
|        | 11 kV                              | 11.6                    | 10                      | 10.8         | 0.145455                |
| 13     | CHANDRAPUR                         |                         |                         |              |                         |
|        | 132 kV                             | 141.7                   | 126.7                   | 134.2        | 0.113636                |
|        | 33 kV                              | 36.9                    | 31.6                    | 34.25        | 0.160606                |
| 14     | DEPOTA                             |                         |                         |              |                         |
|        | 132 kV                             | 137                     | 122                     | 129.5        | 0.113636                |
|        | 33 kV                              | 34.6                    | 30                      | 32.3         | 0.139394                |
| 15     | DHALIGAON                          |                         |                         |              |                         |
|        | 132 kV                             | 140                     | 113                     | 126.5        | 0.204545                |
|        | 33 kV                              | 34                      | 29                      | 31.5         | 0.151515                |
| 16     | Dhekiajulee                        |                         |                         |              |                         |
|        | 132 kV                             | 139.07                  | 121                     | 130.035      | 0.136894                |
|        | 33 kV                              | 34.6                    | 29.7                    | 32.15        | 0.148485                |
| 17     | DHEMAJI                            |                         |                         |              |                         |
|        | 132 kV                             | 139                     | 107                     | 123          | 0.242424                |
|        | 33 kV                              | 36                      | 28                      | 32           | 0.242424                |
| 18     | DIBRUGARH                          |                         |                         |              |                         |
|        | 132 kV                             | 143                     | 121                     | 132          | 0.166667                |
|        | 33 kV                              | 35                      | 27                      | 31           | 0.242424                |
| 19     | DIPHU                              |                         |                         |              |                         |
|        | 132 kV                             | 141.1                   | 119.6                   | 130.35       | 0.162879                |
|        | 33 kV                              | 34.3                    | 29.9                    | 32.1         | 0.133333                |
| 20     | DULLAVCHERRA                       |                         |                         |              |                         |
|        | 132 kV                             | 137                     | 127                     | 132          | 0.075758                |
|        | 33 kV                              | 34.5                    | 31.6                    | 33.05        | 0.087879                |
| 21     | GARAMUR                            |                         |                         |              |                         |
|        | 132 kV                             | 142                     | 122                     | 132          | 0.151515                |
|        | 33 kV                              | 34.9                    | 30.1                    | 32.5         | 0.145455                |
| 22     | GAURIPUR                           |                         |                         |              |                         |
|        | 132 kV                             | 141.94                  | 113.56                  | 127.75       | 0.215                   |
|        | 33 kV                              | 35                      | 30.4                    | 32.7         | 0.139394                |
| 23     | GHORAMARI                          |                         |                         |              |                         |
|        | 132 kV                             | 136                     | 127                     | 131.5        | 0.068182                |
|        | 33 kV                              | 34                      | 31                      | 32.5         | 0.090909                |
| 24     | GOHPUR                             |                         |                         |              |                         |
|        | 132 kV                             | 138.76                  | 121.00                  | 129.88       | 0.134545                |
|        | 33 kV                              | 36.00                   | 30.00                   | 33           | 0.181818                |
| 25     | GOLAGHAT                           |                         |                         |              |                         |
|        | 132 kV                             | 142.85                  | 119.96                  | 131.405      | 0.173409                |
|        | 33 kV                              | 34.92                   | 29.42                   | 32.17        | 0.166667                |



| S. No. | NAME OF SUBSTATION (220/132/33 kV) | Maximum Instant Voltage               | Minimum Instant Voltage | Avg. Voltage | Voltage Variation Index |
|--------|------------------------------------|---------------------------------------|-------------------------|--------------|-------------------------|
| 26     | JOYMA                              |                                       |                         |              |                         |
|        | 132 kV                             | 141.54                                | 107.31                  | 124.425      | 0.259318                |
|        | 33 kV                              | 34.91                                 | 29.44                   | 32.175       | 0.165758                |
| 27     | HAFLONG                            |                                       |                         |              |                         |
|        | 132 kV                             | 141.89                                | 128.5                   | 135.195      | 0.101439                |
|        | 33 kV                              | 34.91                                 | 31.06                   | 32.985       | 0.116667                |
| 28     | HAILAKANDI                         |                                       |                         |              |                         |
|        | 132 kV                             | 140.08                                | 127.63                  | 133.855      | 0.094318                |
|        | 33 kV                              | 34.45                                 | 31.78                   | 33.115       | 0.080909                |
| 29     | JAWAHARNAGAR                       |                                       |                         |              |                         |
|        | 220 kV                             | 236                                   | 212                     | 224          | 0.109091                |
|        | 33 kV                              | 34                                    | 32                      | 33           | 0.060606                |
| 30     | JORHAT WEST                        |                                       |                         |              |                         |
|        | 132 kV                             | 141.7                                 | 127.15                  | 134.425      | 0.110227                |
|        | 33 kV                              | 34.17                                 | 31.53                   | 32.85        | 0.08                    |
| 31     | KAHILIPARA                         |                                       |                         |              |                         |
|        | 132 kV                             | 137.7                                 | 128.2                   | 132.95       | 0.07197                 |
|        | 33 kV                              | 34.6                                  | 30.1                    | 32.35        | 0.136364                |
| 32     | KAMAKHYA                           |                                       |                         |              |                         |
|        | 132 kV                             | 142.42                                | 125.99                  | 134.205      | 0.12447                 |
|        | 33 kV                              | 34.7                                  | 29.93                   | 32.315       | 0.144545                |
| 33     | KAMALPUR                           |                                       |                         |              |                         |
|        | 132 kV                             | 143.8                                 | 122.3                   | 133.05       | 0.162879                |
|        | 33 kV                              | 34.5                                  | 30                      | 32.25        | 0.136364                |
| 34     | KARIMGANJ                          |                                       |                         |              |                         |
|        | 132 kV                             | 135.85                                | 130.72                  | 133.285      | 0.038864                |
|        | 33 kV                              | 34.24                                 | 32.78                   | 33.51        | 0.044242                |
| 35     | KHALOIGAON                         |                                       |                         |              |                         |
|        | 132 kV                             | 138.8                                 | 121.8                   | 130.3        | 0.128788                |
|        | 33 kV                              | 35.1                                  | 29.7                    | 32.4         | 0.163636                |
| 36     | KOKRAJHAR                          |                                       |                         |              |                         |
|        | 132 kV                             | 139.01                                | 124.125                 | 131.5675     | 0.112765                |
|        | 33 kV                              | 34.971                                | 27.864                  | 31.4175      | 0.215364                |
| 37     | LTPS                               |                                       |                         |              |                         |
|        | 132 kV                             | Data Not Received from Generation End |                         | 0            | 0                       |
|        | 33 kV                              |                                       |                         | 0            | 0                       |
| 11 kV  | 0                                  |                                       |                         | 0            |                         |
| 38     | MAJULI                             |                                       |                         |              |                         |
|        | 132 kV                             | 139                                   | 112                     | 125.5        | 0.204545                |
|        | 33 kV                              | 35                                    | 28                      | 31.5         | 0.212121                |
| 39     | MARGHARITA                         |                                       |                         |              |                         |
|        | 132 kV                             | 143                                   | 120                     | 131.5        | 0.174242                |
|        | 33 kV                              | 35                                    | 30                      | 32.5         | 0.151515                |
| 40     | MARIANI                            |                                       |                         |              |                         |
|        | 220 kV                             | 229                                   | 210                     | 219.5        | 0.086364                |
|        | 132 kV                             | 138                                   | 126                     | 132          | 0.090909                |
|        | 33 kV                              | 34                                    | 31                      | 32.5         | 0.090909                |
| 41     | MATIA                              |                                       |                         |              |                         |
|        | 132 kV                             | 141                                   | 127                     | 134          | 0.106061                |
|        | 33 kV                              | 35                                    | 30                      | 32.5         | 0.151515                |
| 42     | MIRZA                              |                                       |                         |              |                         |
|        | 400 kV                             | 419.5                                 | 378.3                   | 398.9        | 0.103                   |



| S. No. | NAME OF SUBSTATION (220/132/33 kV) | Maximum Instant Voltage | Minimum Instant Voltage | Avg. Voltage | Voltage Variation Index |
|--------|------------------------------------|-------------------------|-------------------------|--------------|-------------------------|
|        | 220 kV                             | 226.1                   | 212.5                   | 219.3        | 0.061818                |
|        | 132 kV                             | 139                     | 124                     | 131.5        | 0.113636                |
|        | 33 kV                              | 34.5                    | 30.5                    | 32.5         | 0.121212                |
| 43     | MORAN                              |                         |                         |              |                         |
|        | 132 kV                             | 140.07                  | 125.72                  | 132.895      | 0.108712                |
|        | 33 kV                              | 35.2                    | 29.65                   | 32.425       | 0.168182                |
| 44     | NALBARI                            |                         |                         |              |                         |
|        | 132 kV                             | 135                     | 105                     | 120          | 0.227273                |
|        | 33 kV                              | 34                      | 28                      | 31           | 0.181818                |
| 45     | NALKATA                            |                         |                         |              |                         |
|        | 132 kV                             | 137                     | 115                     | 126          | 0.166667                |
|        | 33 kV                              | 36                      | 30                      | 33           | 0.181818                |
| 46     | NAMRUP                             |                         |                         |              |                         |
|        | 220 kV                             | 239                     | 211                     | 225          | 0.127273                |
|        | 132 kV                             | 141                     | 126                     | 133.5        | 0.113636                |
|        | 66 kV                              | 69                      | 63                      | 66           | 0.090909                |
|        | 33 kV                              | 36                      | 34                      | 35           | 0.060606                |
| 47     | NARENGI                            |                         |                         |              |                         |
|        | 132 kV                             | 141.34                  | 119.94                  | 130.64       | 0.162121                |
|        | 33 kV                              | 35.05                   | 29.86                   | 32.455       | 0.157273                |
| 48     | NAZIRA                             |                         |                         |              |                         |
|        | 132 kV                             | 142                     | 122.7                   | 132.35       | 0.146212                |
|        | 33 kV                              | 35                      | 29                      | 32           | 0.181818                |
| 49     | PAILAPOOL                          |                         |                         |              |                         |
|        | 132 kV                             | 136.2                   | 130.1                   | 133.15       | 0.046212                |
|        | 33 kV                              | 35.1                    | 31.1                    | 33.1         | 0.121212                |
| 50     | PANCHGRAM                          |                         |                         |              |                         |
|        | 132 kV                             | 139                     | 130                     | 134.5        | 0.068182                |
|        | 33 kV                              | 34                      | 31                      | 32.5         | 0.090909                |
| 51     | PAVOI(BNC)                         |                         |                         |              |                         |
|        | 132 kV                             | 134                     | 126                     | 130          | 0.060606                |
|        | 33 kV                              | 34                      | 28                      | 31           | 0.181818                |
| 52     | RANGIA                             |                         |                         |              |                         |
|        | 220 kV                             | 236.8                   | 201.2                   | 219          | 0.161818                |
|        | 132 kV                             | 137.58                  | 122.01                  | 129.795      | 0.117955                |
|        | 33 kV                              | 33                      | 32.6                    | 32.8         | 0.012121                |
| 53     | ROWTA                              |                         |                         |              |                         |
|        | 132 kV                             | 138                     | 116                     | 127          | 0.166667                |
|        | 33 kV                              | 35.5                    | 29                      | 32.25        | 0.19697                 |
| 54     | RUPAI                              |                         |                         |              |                         |
|        | 132 kV                             | 138.9                   | 126                     | 132.45       | 0.097727                |
|        | 33 kV                              | 35.4                    | 25.2                    | 30.3         | 0.309091                |
| 55     | SALAKATI(BTPS)                     |                         |                         |              |                         |
|        | 220 kV                             | 235.34                  | 214.89                  | 225.115      | 0.092955                |
|        | 132 kV                             | 141.56                  | 125.54                  | 133.55       | 0.121364                |
|        | 33 kV                              | 35.89                   | 31.92                   | 33.905       | 0.120303                |
| 56     | SAMAGURI                           |                         |                         |              |                         |
|        | 220 kV                             | 232                     | 215                     | 223.5        | 0.077273                |
|        | 132 kV                             | 139                     | 126                     | 132.5        | 0.098485                |
|        | 33 kV                              | 35                      | 30.93                   | 32.965       | 0.123333                |
| 57     | SARUSAJAI                          |                         |                         |              |                         |
|        | 220 kV                             | 229                     | 212                     | 220.5        | 0.077273                |



| S. No. | NAME OF SUBSTATION (220/132/33 kV) | Maximum Instant Voltage | Minimum Instant Voltage | Avg. Voltage | Voltage Variation Index |
|--------|------------------------------------|-------------------------|-------------------------|--------------|-------------------------|
|        | 132 kV                             | 139                     | 129                     | 134          | 0.075758                |
|        | 33 kV                              | 34.9                    | 30.9                    | 32.9         | 0.121212                |
| 58     | SIPAJHAR                           |                         |                         |              |                         |
|        | 132 kV                             | 140                     | 116.4                   | 128.2        | 0.178788                |
|        | 33 kV                              | 34.6                    | 29.8                    | 32.2         | 0.145455                |
| 59     | SISUGRAM                           |                         |                         |              |                         |
|        | 132 kV                             | 140                     | 116                     | 128          | 0.181818                |
|        | 33 kV                              | 35.2                    | 28.9                    | 32.05        | 0.190909                |
| 60     | SIVSAGAR                           |                         |                         |              |                         |
|        | 132 kV                             | 142.68                  | 123.35                  | 133.015      | 0.146439                |
|        | 33 kV                              | 35.3                    | 29.94                   | 32.62        | 0.162424                |
| 61     | SND                                |                         |                         |              |                         |
|        | 132 kV                             | 138                     | 124                     | 131          | 0.106061                |
|        | 33 kV                              | 34                      | 30                      | 32           | 0.121212                |
| 62     | SONAPUR                            |                         |                         |              |                         |
|        | 220 kV                             | 232                     | 203                     | 217.5        | 0.131818                |
|        | 132 kV                             | 139                     | 120                     | 129.5        | 0.143939                |
|        | 33 kV                              | 34                      | 29                      | 31.5         | 0.151515                |
| 63     | SONARI                             |                         |                         |              |                         |
|        | 132 kV                             | 142.2                   | 125.3                   | 133.75       | 0.12803                 |
|        | 33 kV                              | 34.9                    | 30.5                    | 32.7         | 0.133333                |
| 64     | SRIKONA                            |                         |                         |              |                         |
|        | 132 kV                             | 141.1                   | 130.6                   | 135.85       | 0.079545                |
|        | 33 kV                              | 35.5                    | 31.8                    | 33.65        | 0.112121                |
| 65     | SONABIL                            |                         |                         |              |                         |
|        | 220kV                              | 231                     | 215                     | 223          | 0.072727                |
|        | 132kV                              | 139                     | 128                     | 133.5        | 0.083333                |
| 66     | TINSUKIA                           |                         |                         |              |                         |
|        | 220 kV                             | 241                     | 206                     | 223.5        | 0.159091                |
|        | 132 kV                             | 143                     | 121                     | 132          | 0.166667                |
|        | 33 kV                              | 38.58                   | 30.1                    | 34.34        | 0.25697                 |
| 67     | UMRANGSOO                          |                         |                         |              |                         |
|        | 132 kV                             | 140                     | 129                     | 134.5        | 0.083333                |
|        | 33 kV                              | 35                      | 31                      | 33           | 0.121212                |

- Maximum Frequency recorded: 50.31 Hz
- Minimum Frequency recorded: 49.00 Hz
- Average frequency: 49.65 Hz



## 5 ENERGY AUDIT OF FY 2021 - 22

### 5.1 Energy Balance in FY 2021-22

The energy injected and transmitted at transmission at transmission grid in FY 2021-22 is based on 6 (six) months actual and 6 (six) months projection. Projection has been computed based on historical information. The total energy input at AEGCL periphery is 10662.15 MU out of that, the estimated total energy transmitted is 10310.29 MU (energy sent out to APDCL periphery is 9899.92 MU and energy sent out to Open Access consumers is 410.37 MU) leaving behind the transmission losses of 351.86 MU with transmission loss of 3.30 %.

Table 9: Transmission Loss of AEGCL in FY 2021-22

| Sl. No. | Particulars                          | FY -2021-22    |                   |                      |
|---------|--------------------------------------|----------------|-------------------|----------------------|
|         |                                      | H1<br>(Actual) | H2<br>(Estimated) | Total<br>(Estimated) |
| 1       | Energy Injected (MU)                 | 6017.14        | 4645              | 10662.15             |
| 2       | Energy sent out to APDCL (MU)        | 5692.51        | 4207.41           | 9899.92              |
| 3       | Energy sent out to OA Consumers (MU) | 126.07         | 284.29            | 410.37               |
| 4       | Total Energy Sent out (MU)           | 5818.58        | 4491.70           | 10310.29             |
| 5       | Transmission Loss (MU)               | 198.56         | 153.29            | 351.86               |
| 6       | Transmission Loss (%)                | 3.30%          | 3.30%             | 3.30%                |



## 6 ANALYSIS AND CONCLUSION

- 6.1.1 Since the component wise metering data is not available in real time, hence an effective energy auditing exercise cannot be conducted. In the absence of the same, the total energy inflow and outflow through the transmission network has been shown transmission loss calculated on the same basis.
- 6.1.2 The actual transmission loss for AEGCL for FY 2020-21 comes out to 3.34% while provisional transmission loss for FY 2021 -22 comes out to 3.30%.

### 6.2 Reason for Reduction of Transmission Loss

- a) AEGCL has revived few capacitor banks at 33kV buses at some substations, thereby resulting in improved voltage and consequent fall in losses.
- b) As few old transformers having higher loss have been replaced by new ones (with higher MVA capacity). This has also contributed towards loss reduction.
- c) APDCL has continued at their end to improve power factor at their bulk load conductors. This has reduced the reactive power drawl from grid, thereby, improving the bus voltage at GSS & hence lesser transmission loss. Discom has also replaced its old transformers with new efficient class II transformers.

### 6.3 SAMAST

- 6.3.1 SAMAST (Scheduling, Accounting, metering and Settlement of Transactions in Electricity) scheme is a Gol project which aims to implement a robust, scalable and transparent framework of scheduling, metering, accounting and settlement of energy transactions at intra-state as well as interstate level in India.
- 6.3.2 The project scope shall consist of the following:
- a) Supply and installation of the ABT Meters with TTB mounted in the meter box, Laying and termination of control cables at primary Equipment and Meter Box.
  - b) Supply and installation of DCU (Data Concentrator Units) mounted in the suitable mounting panel completely wired.
  - c) Supply and installation of Communication hardware such as modems, communication front end servers, routers etc. for implementation of Wireless and Leased Network access to service Provider Networks.





- d) Supply and installation of IT Infrastructure consisting of database Servers, Application Servers, Web servers, SAN Storage System, Workstations, printers, LAN with accessories, communication cables etc.
- e) Supply and installation of the system software i.e., operating systems and Application Software consisting of RDBMS, Web Service, Unified Threat Management System, and functional software for meeting the functional requirement of the specification.
- f) The entity creations in the application software module, migration of existing data required for fully operationalize the system.
- g) Communication system i.e., wireless and Leased Networks from the Service Providers. The connections shall be taken during project implementation, warranty/guarantee and maintenance period.
- h) Handholding and training of the personnel during the standard warranty/guarantee period of 1 year after go-live of the project.
- i) The maintenance of the complete system after completion of standard warranty/guarantee period including periodic and breakdown maintenance, providing and configuration of software up-grade/patches for applications software, addition of new locations/meters during this period, manpower assistance for the co-ordination of maintenance work and generation of reports at Data/control centre at Guwahati.
- j) As the meters would be of 0.2 class accuracy, commensurate CT/PT would be desirable to have correct reading from the Meters. In some of the locations, CT/PT are of much inferior class and need to be replaced. Requirement of CT/PT has also been worked out accordingly.
- k) As per recommendation of FOR Technical Committee meeting held at Shillong on 16.4.2018, the ABT meter requirement was scrutinized by the SAMAST group and asked to reduce the meter requirement by excluding all 33 KV feeders & all ISTS lines in this project.

### 6.3.3 Status of SAMAST

- a) Civil works for data center at SLDC has been completed and hardware installation of data center will begin from the last week of November,2021.
- b) Discussion and information sharing in between SLDC & PwC team , regarding different Standard Software module required for day to day business of SLDC have been completed in August 21.
- c) Overall system architecture and Software requirement solution (SRS) has been finalized & approved from SLDC.
- d) M/s PwC has started development of Application/Software/Coding activities of SAMAST modules and expected to complete by March/22.



- e) Field survey of all the Substation of AEGCL for Supply, Installation, Testing & Commissioning of 0.2s class ABT energy meter by M/s Genus Power Infrastructure Ltd has been completed and submitted to AEGCL on 09/06/2021 for necessary approval.
- f) After scrutiny of survey report, some discrepancies had been found. Revised report submitted by M/s Genus Power Infrastructure Ltd on 07/08/21. Approval on the Survey report & BOQ has been accorded by SLDC on 23.08.2021.
- g) Provisional approval accorded to M/s Genus Power for “Supply Installation, Testing & Commissioning of 0.2s class ABT meter & AMR solution” from SLDC on 02.09.2021.
- h) Passed Bill of M/s Genus Power Infrastructure Ltd on 18.09.2021 for the Phase-I of project, an amount of Rs 1,47,79,500.00 (Rupees One Crore forty-seven lakhs seventy-nine thousand five hundred) only for Submission of design, overall architecture, prepare design documentation including field survey etc. and as advance for Metering and AMR solution. Pilot project for AMR by M/s Genus Power will be started from November/21.

#### **6.4 Analysis of Transmission Losses**

- 6.4.1 Like all other power system systems, no matter how carefully the system is designed, losses are present and must be modeled before an accurate representation of the system response can be calculated. Although various types of losses are present in transmission line the major losses can be attributed to Transmission line losses and Transformer losses.

#### **6.5 Line losses**

- 6.5.1 The primary source of losses incurred in a transmission system is in the resistance of the conductors. For a certain section of a line, the power dissipated in the form of useless heat as the current attempts to overcome the ohmic resistance of the line and is directly proportional to the square of the rms current traveling through the line.
- 6.5.2 The resistance in turn is proportional to length of conductor & resistivity & inversely proportional to cross section of conductor. Also, the current in transmission line is inversely proportional to transmission voltage. a small decrease in voltage can result in a significantly high increase in loss.

#### **6.6 Transformer Losses**

- 6.6.1 Transformer losses can be categorized as:
- Copper losses: Copper loss or  $I^2R$  loss occurs because of heat dissipation due to current passing through the windings of the transformer and the internal resistance offered by the windings. The copper loss is variable loss and depend upon the variation in the current due to change in load.
  - Iron Losses: Iron loss occurs in the core of the transformer and depends upon the magnetic properties of the core material. Iron loss is constant as it does not change with the load. The



technical loss in transformers, both copper and iron loss, is calculated based on the number of hours the said transformer were in service, peak load, power factor, number, and capacity of the transformer.

$$\text{Total iron loss (kWh)} = I \times N \times t / 1000$$

$$\text{Total copper loss (kWh)} = C \times N \times (\text{DTL})^2 \times \text{LLF} \times t / 1000$$

Here,

I = Rated Iron loss of the transformer

C = Rated Copper loss of the transformer

N = Number of transformers connected to the feeder

DTL = Loading on the transformer calculated as: Peak load (MVA)/Total connected load (MVA)

t = Number of hours the transformer was working in the year

LLF = Loss load factor

## 6.7 Potential Methods of reducing Transmission loss

### a) Reconductoring of Transmission line

The old conductors and jumpers of transmission lines in Assam needs to be replaced wherever necessary. AAAC conductor has better corrosion resistance & better strength to weight ratio and are being used at many of the transmission projects in AEGCL.

### b) Conversion of single circuit feeders to Double circuit feeders

Existing single circuit needs to be converted into double circuit. The feasibility study shall be carried out considering the tower design, right of way, clearances, sag etc. Moreover, the suitability of tower height for requisite clearances, sag, arm length, wind pressure, span, right of way as well as capital expenditure & its viability needs to be checked in detail.

### c) Improvement of Power factor

The transmission lines have to wheel active as well as reactive power. The reactive current causes additional losses in transmission lines & transformers. Due to drawl of reactive power causes decrease in the power factor. The power factor in case of all transformers in substations is found to be in range of 0.94 to 0.98.

Due to low power factor the transmission system has to carry the load of reactive power. If the reactive power is compensated locally at sub stations by installing capacitors of requisite ratings, the upstream network will be relieved by reactive current.



The improvement in power factor would also result in reduction in instantaneous demand relieving the load on upstream transmission grid as well as generating system causing surplus energy out of predefined allocation. The reduction in demand will result in reduction in demand charges.

- d) **Replacing old equipment:** One way to reduce losses is to replace older equipment. In very high usage regions of the network, installing replacement cables with a higher power rating can greatly reduce losses. When replacing power cables, a careful load analysis predicting likely load on the cable is necessary to determine which cable is most efficient.
  - e) **Right-sizing Transformers:** Transformers operate most efficiently when they are at 80-100% of maximum capacity. Underloaded transformers are inefficient due to core losses. If some transformers are frequently underloaded, it may be possible to strategically shut down certain transformers or install smaller transformers appropriate for the load. If transformers are frequently overloaded, it might be safer and more efficient to install larger transformers or rebalance the load such that the transformers are under capacity.
  - f) **Using capacitor banks to decrease the reactive load drawl from GSS:** The two components of apparent load on a system are real load, which performs work, and reactive load, which is needed to magnetize an object such as a transformer core. By installing or adjusting capacitor banks, the percentage of reactive load on the system can be decreased, reducing losses of real power.
  - g) **Voltage optimization:** By carefully re-adjusting voltage levels in a network, it may be possible to reduce the current flow in parts of the network, decreasing the total resistive loss in the system.
- 6.7.1 Identifying the causes of loss on a network and determining the best method for reducing loss can be challenging, but recent advances in smart meter infrastructure and machine learning can help substantially. The increased temporal and spatial data resolution provided by smart grid technology can be used to better understand loss, sources of loss, and the evolution of loss over time. Once a detailed map of system losses is determined, a cost-effective method for reducing losses is much easier to develop.

**Annexure-IV (a)**  
**DEPRECIATION ON OBS**  
**FY 2020-21**

## ASSAM ELECTRICITY GRID CORPORATION LTD

(Amount in Rs.)

| Sl. No. | Account Code | Asset Category        | Asset as on 1st April, 2020 | Depreciation as on 1st April, 2020 | Depreciation on OBS for the year 2020-21 | Total Depreciation on OBS | 90% of the Asset Value | Amount of Depreciation exceeding 90% of the Asset Value | Depreciation on OBS for the FY 2020-21 up to maximum of 90% of Asset |
|---------|--------------|-----------------------|-----------------------------|------------------------------------|--|---------------------------|------------------------|---|--|
| 1       | 10.1         | Land & Rights         | 381032181                   | 380760                             | 90180                                    | 470940                    | 342928963              | -342458023  | 90180  |
| 2       | 10.2         | Building              | 503108124                   | 217850157                          | 15570023                                 | 233420180                 | 452797312              | -219377132  | 15570023   |
| 3       | 10.3         | Hydraulic             | 26434308                    | 25112593                           | 1256158                                  | 26368751                  | 23790877               | 2577874   | 0  |
| 4       | 10.4         | Other Civil Works     | 1106306593                  | 142335840                          | 33255576                                 | 175591416                 | 995675934              | -820084518  | 33255576   |
| 5       | 10.5         | Plant & Machinery     | 11160056969                 | 4873149992                         | 531008844                                | 5404158836                | 10044051272            | -4639892436   | 531008844  |
| 6       | 10.6         | Lines & Cable Network | 10579650573                 | 7136003534                         | 502744995                                | 7638748529                | 9521685516             | -1882936987   | 502744995  |
| 7       | 10.7         | Vehicles              | 49488070                    | 44539264                           | 4231230                                  | 48770494                  | 44539263               | 4231231   | 0  |
| 8       | 10.8         | Furniture & Fixtures  | 45020218                    | 35583917                           | 2564802                                  | 38148719                  | 40518197               | -2369477  | 2564802  |
| 9       | 10.9         | Office Equipment      | 34295263                    | 29116646                           | 3678495                                  | 32795142                  | 30865736               | 1929405   | 2141138  |
|         |              | <b>TOTAL</b>          | <b>23885392299</b>          | <b>12504072704</b>                 | <b>1094400303</b>                        | <b>13598473007</b>        | <b>21496853069</b>     |   | <b>1087375558</b>  |

**DEPRECIATION ON OPENING BALANCE FOR THE FY 2020-21**

(Amount in Rs.)

| Account Code | Asset Category        | Asset as on 1st April, 2020 | Depreciation during 2020-21 |
|--------------|-----------------------|-----------------------------|-----------------------------|
| 10.1         | Land & Rights         | 381032181                   | 90180                       |
| 10.2         | Building              | 503108124                   | 15570023                    |
| 10.3         | Hydraulic             | 26434308                    | 0                           |
| 10.4         | Other Civil Works     | 1106306593                  | 33255576                    |
| 10.5         | Plant & Machinery     | 11160056969                 | 531008844                   |
| 10.6         | Lines & Cable Network | 10579650573                 | 502744995                   |
| 10.7         | Vehicles              | 49488070                    | 0                           |
| 10.8         | Furniture & Fixtures  | 45020218                    | 2564802                     |
| 10.9         | Office Equipment      | 34295263                    | 2141138                     |
|              | <b>TOTAL</b>          | <b>23885392299</b>          | <b>1087375558</b>           |

**DEPRECIATION ON OBS, FOR 2020-21**

JV. NO.

| <b>HEAD</b>                                       | <b>A/C CODE</b> | <b>DR.</b>        | <b>CR.</b>        |
|---|-----------------|-------------------|-------------------|
| Depreciation on leasehold land                    | 77.200          | 90180             |                   |
| Depreciation on buildings                         | 77.120          | 15570023          |                   |
| Depreciation on Hydraulic Works                   | 77.130          | 0                 |                   |
| Depreciation on other civil works                 | 77.140          | 33255576          |                   |
| Depreciation on plant & machinery                 | 77.150          | 531008844         |                   |
| Depreciation on lines & cable networks            | 77.160          | 502744995         |                   |
| Depreciation on vehicles                          | 77.170          | 0                 |                   |
| Depreciation on furniture, fixtures               | 77.180          | 2564802           |                   |
| Depreciation on office equipment                  | 77.190          | 2141138           |                   |
| To  |                 |                   |                   |
| Provision for depreciation-leasehold land         | 12.100          |                   | 90180             |
| Provision for depreciation-buildings              | 12.200          |                   | 15570023          |
| Provision for depreciation-hydraulic works        | 12.300          |                   | 0                 |
| Provision for depreciation-other civil works      | 12.400          |                   | 33255576          |
| Provision for depreciation-plant & machinery      | 12.500          |                   | 531008844         |
| Provision for depreciation-lines & cable networks | 12.600          |                   | 502744995         |
| Provision for depreciation-vehicles               | 12.700          |                   | 0                 |
| Provision for depreciation-furnitures & fixtures  | 12.800          |                   | 2564802           |
| Provision for depreciation-office equipment       | 12.900          |                   | 2141138           |
| <b>TOTAL</b>                                      |                 | <b>1087375558</b> | <b>1087375558</b> |

(Being the provision for depreciation on the Opening Balances (as on 01.04.2020) of fixed assets for the year 2020-21.)

Annexure IV (a)

**ASSAM ELECTRICITY GRID CORPORATION LTD**  
**DEPRECIATION ON OPENING BALANCES OF FIXED ASSETS FOR THE FY 2020-21**

| Excluding SLDC  |          |                                  |   | (Amount in Rs.)  |                  |
|---|----------|----------------------------------|---|--|------------------|
| Head of A/c   | A/c Code | Opening Balance as on 01.04.2020 | 90% of Opening Balance as on 01.04.2020 | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015 | Depreciation     |
| Land Owned under full title                                   | 10.101   | 374006175                        | 336605558                               | 0.00%  | 0                |
| Land held under lease   | 10.102   | 3000000                          | 2700000                                 | 3.34%  | 90180            |
| APDRP Land  | 10.104   | 4026006                          | 3623405                                 | 0.00%  | 0                |
| <b>Sub Total</b>  |          | <b>381032181</b>                 | <b>342928963</b>                        |  | <b>90180</b>     |
|   |          |                                  | 0                                       |  | 0                |
| Building containing transmission installations                | 10.201   | 161114516                        | 145003064                               | 3.34%  | 4843102          |
| Office Building   | 10.202   | 115983023                        | 104384721                               | 3.34%  | 3486450          |
| Temporary erections such as wooden structures                 | 10.203   | 513360                           | 462024                                  | 100.00%  | 462024           |
| APDRP building  | 10.209   | 7418                             | 6676                                    | 3.34%  | 223              |
| Other Buildings   | 10.204   | 225489807                        | 202940826                               | 3.34%  | 6778224          |
| <b>Sub Total</b>  |          | <b>503108124</b>                 | <b>452797311.6</b>                      |  | <b>15570023</b>  |
| Cooling Water System  | 10.310   | 20292988                         | 18263689                                | 5.28%  | 964323           |
| Cooling Tower & Circulating Water System                      | 10.311   | 3581134                          | 3223021                                 | 5.28%  | 170175           |
| Sweet water arrangement including reservoirs, etc.            | 10.315   | 271610                           | 244449                                  | 5.28%  | 12907            |
| Plant and Pipeline for water supply in residential colony     | 10.320   | 2076576                          | 1868918                                 | 5.28%  | 98679            |
| Drainage & sewage residential colony                          | 10.322   | 212000                           | 190800                                  | 5.28%  | 10074            |
| <b>Sub Total</b>  |          | <b>26434308</b>                  | <b>23790877</b>                         |  | <b>1256158</b>   |
| Other Roads   | 10.401   | 87425741                         | 78683167                                | 3.34%  | 2628018          |
| APDRP Other Civil Works                                       | 10.415   | 28350                            | 25515                                   | 3.34%  | 852              |
| Miscellaneous Civil Works                                     | 10.402   | 1018852502                       | 916967252                               | 3.34%  | 30626706         |
| <b>Sub Total</b>  |          | <b>1106306593</b>                | <b>995675934</b>                        |  | <b>33255576</b>  |
| Transformers  | 10.501   | 2498204042                       | 2248383638                              | 5.28%  | 118714656        |
| Other plant & equipment                                       | 10.502   | 8132239237                       | 7319015313                              | 5.28%  | 386444009        |
| Material handling equipment-earth movers, bulldozers          | 10.503   | 9300                             | 8370                                    | 5.28%  | 442              |
| Material handling equipment-cement mixers                     | 10.504   | 166278                           | 149650                                  | 5.28%  | 7902             |
| Material handling equipment-cranes                            | 10.505   | 2606141                          | 2345527                                 | 5.28%  | 123844           |
| Material handling equipment-others                            | 10.506   | 7037912                          | 6334121                                 | 5.28%  | 334442           |
| Switch-gear including cable connections                       | 10.507   | 194427742                        | 174984968                               | 5.28%  | 9239206          |
| Batteries including charging equipments                       | 10.508   | 51761730                         | 46585557                                | 5.28%  | 2459717          |
| Fabrication shop/work-shop Plant & Equipment                  | 10.509   | 349861                           | 314875                                  | 5.28%  | 16625            |
| Linghtning Arrestors (Pole Type)                              | 10.510   | 8875169                          | 7987652                                 | 5.28%  | 421748           |
| Linghtning Arrestors (Station Type)                           | 10.511   | 36531361                         | 32878225                                | 5.28%  | 1735970          |
| Communication Equipment-Radio & High Frequency carrier system | 10.512   | 48870720                         | 43983648                                | 6.33%  | 2784165          |
| Communication Equipment-Telephone Lines & Telephones          | 10.513   | 16559813                         | 14903831                                | 6.33%  | 943413           |
| Static machine tools & equipments                             | 10.514   | 1013701                          | 912331                                  | 5.28%  | 48171            |
| Air Conditioning plant static                                 | 10.515   | 17884761                         | 16096285                                | 5.28%  | 849884           |
| Air Conditioning plant portable                               | 10.516   | 1701374                          | 1531237                                 | 9.50%  | 145467           |
| Meter testing laboratory tools & equipment                    | 10.518   | 57542152                         | 51787937                                | 5.28%  | 2734403          |
| Equipment in hospital/clinics                                 | 10.519   | 814                              | 733                                     | 5.28%  | 39               |
| Tools & Tackles   | 10.520   | 49917707                         | 44925936                                | 5.28%  | 2372089          |
| Show-room equipment   | 10.521   | 26863                            | 24177                                   | 5.28%  | 1277             |
| Other miscellaneous equipment                                 | 10.525   | 34330291                         | 30897262                                | 5.28%  | 1631375          |
| <b>Sub Total</b>  |          | <b>11160056969</b>               | <b>10044051272</b>                      |  | <b>531008844</b> |



| Head of A/c  | A/c Code | Opening Balance as on 01.04.2020 | 90% of Opening Balance as on 01.04.2020 | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015 | Depreciation      |
|--|----------|----------------------------------|---|--|-------------------|
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages higher than 66KV      | 10.601   | 8017147797                       | 7215433017                              | 5.28%  | 380974863         |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages from 13.2 KV to 66 KV | 10.602   | 237515092                        | 213763583                               | 5.28%  | 11286717          |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on reinforced concrete supports/steel supports-11 KV and above                   | 10.607   | 2171487658                       | 1954338892                              | 5.28%  | 103189094         |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on treated wood supports   | 10.609   | 2311522                          | 2080370                                 | 5.28%  | 109844            |
| Upgradation transmission & distribution network( 33 to 66)   | 10.610   | 48718316                         | 43846484                                | 5.28%  | 2315094           |
| Under ground cables including joint boxes & disconnecting boxes-11KV   | 10.611   | 2300691                          | 2070622                                 | 5.28%  | 109329            |
| Under ground cables-cable duct systems   | 10.603   | 28969686                         | 26072717                                | 5.28%  | 1376639           |
| Metering equipment   | 10.604   | 5550925                          | 4995833                                 | 5.28%  | 263780            |
| Miscellaneous Equipments   | 10.605   | 65648886                         | 59083997                                | 5.28%  | 3119635           |
| <b>Sub Total</b>   |          | <b>10579650573</b>               | <b>9521685516</b>                       |  | <b>502744995</b>  |
| Trucks   | 10.710   | 9517823                          | 8566041                                 | 9.50%  | 813774            |
| Jeeps, Trekkers & Motor Cars   | 10.730   | 34012653                         | 30611388                                | 9.50%  | 2908082           |
| Other Vehicles   | 10.740   | 5957594                          | 5361835                                 | 9.50%  | 509374            |
| <b>Sub Total</b>   |          | <b>49488070</b>                  | <b>44539263</b>                         |  | <b>4231230</b>    |
| Furniture & Fixtures   | 10.810   | 25059249                         | 22553324                                | 6.33%  | 1427625           |
| Electrical wiring, Light & Fan Installations   | 10.820   | 19725236                         | 17752712                                | 6.33%  | 1123747           |
| Others   | 10.850   | 235733                           | 212160                                  | 6.33%  | 13430             |
| <b>Sub Total</b>   |          | <b>45020218</b>                  | <b>40518197</b>                         |  | <b>2564802</b>    |
| Calculators  | 10.901   | 161194                           | 145075                                  | 6.33%  | 9183              |
| Typewriters  | 10.902   | 164943                           | 148449                                  | 6.33%  | 9397              |
| Cash Registers in Cash Offices   | 10.903   | 7665                             | 6899                                    | 6.33%  | 437               |
| Refrigerators & water coolers  | 10.907   | 414430                           | 372987                                  | 6.33%  | 23610             |
| Telephone & EPABX  | 10.906   | 195791                           | 176212                                  | 6.33%  | 11154             |
| Computers  | 10.905   | 22102965                         | 19892668                                | 15.00%   | 2983900           |
| Other Office Equipment   | 10.909   | 11248275                         | 10123448                                | 6.33%  | 640814            |
| <b>Sub Total</b>   |          | <b>34295263</b>                  | <b>30865736</b>                         |  | <b>3678495</b>    |
| <b>TOTAL</b>   |          | <b>23885392299</b>               | <b>21496853069</b>                      |  | <b>1094400303</b> |

**Annexure-IV (b)**  
**DEPRECIATION ON ASSET**  
**ADDITION DURING**  
**FY 2020-21**

**ASSAM ELECTRICITY GRID CORPORATION LTD.**

(In Rs.)

**DEPRECIATION ON ASSET ADDITION DURING THE YEAR 2020-21 CALCULATION SHEET**

| SL. NO. | NAME OF THE UNIT      | HEAD  | A/C CODE | ASSET AMOUNT (RS.) | 90% OF THE ORIGINAL COST OF THE ASSET | DOC       | No. Of Days | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015 | Depreciation as on 31.03.2020 | Remarks |
|---------|-----------------------|---|----------|--------------------|---------------------------------------|-----------|-------------|--|-------------------------------|---------|
| 1       | UA T&T CIRCLE JORHAT  | Computers and accessories   | 10-905   | 1,500              |                                       | 23-Jun-20 |             |  |                               |         |
| 2       | UA T&T CIRCLE JORHAT  | Computers and accessories   | 10-905   | 1,000              |                                       | 24-Aug-20 | 31-Mar-20   | -146   |                               |         |
| 3       | UA T&T CIRCLE JORHAT  | Computers and accessories   | 10-905   | 1,000              |                                       | 16-Sep-20 | 31-Mar-20   | -169   |                               |         |
| 4       | UA T&T CIRCLE JORHAT  | Computers and accessories   | 10-905   | 550                |                                       | 21-Jan-21 | 31-Mar-20   | -296   |                               |         |
| 5       | 220 KV GSS, MARIANI   | Land owned under full title   | 10.101   | -75,81,099         |                                       |           | 31-Mar-20   | 43921  |                               |         |
| 6       | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 15,67,744          |                                       | 18-Mar-20 | 31-Mar-20   | 13   |                               |         |
| 7       | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 16,53,318          |                                       | 12-Mar-20 | 31-Mar-20   | 19   |                               |         |
| 8       | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 18,09,625          |                                       | 01-Sep-20 | 31-Mar-20   | -154   |                               |         |
| 9       | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 18,16,377          |                                       | 14-Mar-20 | 31-Mar-20   | 17   |                               |         |
| 10      | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 16,42,979          |                                       | 21-May-20 |             |  |                               |         |
| 11      | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 16,42,979          |                                       | 27-Oct-20 | 31-Mar-20   | -210   |                               |         |
| 12      | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 18,54,394          |                                       | 06-Sep-20 | 31-Mar-20   | -159   |                               |         |
| 13      | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 15,97,271          |                                       | 27-Oct-20 | 31-Mar-20   | -210   |                               |         |
| 14      | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 17,07,154          |                                       | 20-Oct-20 | 31-Mar-20   | -203   |                               |         |
| 15      | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 2,50,726           |                                       | 06-Feb-20 | 31-Mar-20   | 54   |                               |         |
| 16      | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 22,99,183          |                                       | 07-Dec-20 | 31-Mar-20   | -251   |                               |         |
| 17      | 220 KV GSS, MARIANI   | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10-204   | 16,90,576          |                                       | 01-Sep-20 | 31-Mar-20   | -154   |                               |         |
| 18      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 1,69,147           |                                       | 22-Dec-18 | 31-Mar-20   | 465  |                               |         |
| 19      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 1,69,147           |                                       | 24-Dec-18 | 31-Mar-20   | 463  |                               |         |
| 20      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 2,04,367           |                                       | 30-Dec-18 | 31-Mar-20   | 457  |                               |         |
| 21      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 2,04,367           |                                       | 01-Apr-19 | 31-Mar-20   | 365  |                               |         |
| 22      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 2,04,367           |                                       | 01-Apr-19 | 31-Mar-20   | 365  |                               |         |
| 23      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 1,81,710           |                                       | 22-Dec-18 | 31-Mar-20   | 465  |                               |         |
| 24      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 1,73,866           |                                       | 30-Sep-19 | 31-Mar-20   | 183  |                               |         |
| 25      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 1,92,126           |                                       | 27-Dec-18 | 31-Mar-20   | 460  |                               |         |
| 26      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 1,92,126           |                                       | 28-Dec-18 | 31-Mar-20   | 459  |                               |         |
| 27      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 1,81,710           |                                       | 02-Jan-19 | 31-Mar-20   | 454  |                               |         |
| 28      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 12,88,179          |                                       | 19-Aug-19 | 31-Mar-20   | 225  |                               |         |
| 29      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 14,93,278          |                                       | 06-Mar-21 | 31-Mar-20   | -340   |                               |         |
| 30      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 1,33,788           |                                       | 06-Mar-21 | 31-Mar-20   | -340   |                               |         |
| 31      | 220 KV GSS, MARIANI   | Other plant & equipment   | 10-502   | 1,81,710           |                                       | 23-Dec-18 | 31-Mar-20   | 464  |                               |         |
| 32      | 220 KV GSS, MARIANI   | Fabrication shop/workshop P&M   | 10-509   | 22,060             |                                       | 23-Jun-20 | 31-Mar-20   | -84  |                               |         |
| 33      | 220 KV GSS, MARIANI   | Fabrication shop/workshop P&M   | 10-509   | 16,500             |                                       | 25-Aug-20 | 31-Mar-20   | -147   |                               |         |
| 34      | 220 KV GSS, MARIANI   | Other miscellaneous equipment   | 10-525   | 11,760             |                                       | 25-Aug-20 | 31-Mar-20   | -147   |                               |         |
| 35      | 220 KV GSS, MARIANI   | Other miscellaneous equipment   | 10-525   | 15,82,398          |                                       | 17-Mar-21 | 31-Mar-20   | -351   |                               |         |
| 36      | 220 KV GSS, MARIANI   | Electrical wiring, light and fan installations                                | 10-820   | 3,22,561           |                                       | 12-Jun-20 | 31-Mar-20   | -73  |                               |         |
| 37      | 220 KV GSS, MARIANI   | Electrical wiring, light and fan installations                                | 10-820   | 6,009              |                                       | 08-Dec-20 | 31-Mar-20   | -252   |                               |         |
| 38      | 220 KV GSS, MARIANI   | Electrical wiring, light and fan installations                                | 10-820   | 55,378             |                                       | 08-Dec-20 | 31-Mar-20   | -252   |                               |         |
| 39      | 220 KV GSS, MARIANI   | Electrical wiring, light and fan installations                                | 10-820   | 6,162              |                                       | 31-Mar-21 | 31-Mar-20   | -365   |                               |         |
| 40      | 220 KV GSS, MARIANI   | Electrical wiring, light and fan installations                                | 10-820   | 4,83,842           |                                       | 05-Jun-20 | 31-Mar-20   | -66  |                               |         |
| 41      | 220 KV GSS, MARIANI   | Electrical wiring, light and fan installations                                | 10-820   | 1,47,696           |                                       | 08-Dec-20 | 31-Mar-20   | -252   |                               |         |
| 42      | 220 KV GSS, MARIANI   | Electrical wiring, light and fan installations                                | 10-820   | 12,018             |                                       | 08-Dec-20 | 31-Mar-20   | -252   |                               |         |
| 43      | 220 KV GSS, MARIANI   | Miscellaneous Civil Works   | 10-402   | 2,43,994           |                                       | 15-Nov-20 | 31-Mar-20   | -229   |                               |         |
| 44      | 220 KV GSS, MARIANI   | Miscellaneous Civil Works   | 10-402   | 1,88,103           |                                       | 28-Nov-20 | 31-Mar-20   | -242   |                               |         |
| 45      | 220 KV GSS, MARIANI   | Communication equipment-radio & high frequency carrier system                 | 10-512   | 36,43,756          |                                       | 24-Oct-20 | 31-Mar-20   | -207   |                               |         |
| 46      | 220 KV GSS, MARIANI   | Other miscellaneous equipment   | 10-525   | 6,800              |                                       | 07-Jul-20 | 31-Mar-20   | -98  |                               |         |
| 47      | 220 KV GSS, MARIANI   | Other miscellaneous equipment   | 10-525   | 15,600             |                                       | 14-Dec-20 | 31-Mar-20   | -258   |                               |         |
| 48      | 220 KV GSS, MARIANI   | Other miscellaneous equipment   | 10-525   | 28,08,589          |                                       | 01-Oct-20 | 31-Mar-20   | -184   |                               |         |
| 49      | 220 KV GSS, MARIANI   | Over-head lines   | 10-601   | 72,84,935          |                                       | 17-Oct-17 | 31-Mar-20   | 896  |                               |         |
| 50      | 220 KV GSS, MARIANI   | Over-head lines   | 10-601   | 2,96,164           |                                       | 17-Oct-17 |             |  |                               |         |
| 51      | 220 KV GSS, MARIANI   | Over-head lines   | 10-601   | 1,09,619           |                                       | 13-May-20 | 31-Mar-20   | -43  |                               | #REF!   |
| 52      | 220 KV GSS, MARIANI   | Over-head lines   | 10-601   | 1,32,957           |                                       | 27-Apr-20 | 31-Mar-20   | -27  |                               |         |
| 53      | 220 KV GSS, MARIANI   | Over-head lines   | 10-602   | 1,99,168           |                                       | 03-Sep-20 | 31-Mar-20   | -156   |                               |         |
| 54      | 220 KV GSS, MARIANI   | Furniture and Fixtures  | 10-810   | 41,200             |                                       | 31-Mar-21 | 31-Mar-20   | -365   |                               |         |
| 55      | 220 KV GSS, MARIANI   | Furniture and Fixtures  | 10-810   | 7,670              |                                       | 31-Mar-21 | 31-Mar-20   | -365   |                               |         |
| 56      | 132 KV GSS, DIBRUGARH | Building containing Transmission installations                                | 10-201   | 38,97,564          |                                       | 29-Oct-20 | 31-Mar-20   | -212   |                               |         |
| 57      | 132 KV GSS, DIBRUGARH | Miscellaneous Civil Works   | 10-402   | 15,53,111          |                                       | 08-Nov-19 | 31-Mar-20   | 144  |                               |         |
| 58      | 132 KV GSS, DIBRUGARH | Miscellaneous Civil Works   | 10-402   | 15,68,900          |                                       | 30-Jun-20 | 31-Mar-20   | -91  |                               |         |
| 59      | 132 KV GSS, DIBRUGARH | Miscellaneous Civil Works   | 10-402   | 20,00,576          |                                       | 30-Jun-20 | 31-Mar-20   | -91  |                               |         |
| 60      | 132 KV GSS, DIBRUGARH | Miscellaneous Civil Works   | 10-402   | 17,96,183          |                                       | 20-Jul-20 | 31-Mar-20   | -111   |                               |         |
| 61      | 132 KV GSS, DIBRUGARH | Transformers  | 10-501   | 34,501             |                                       | 28-Mar-19 | 31-Mar-20   | 369  |                               |         |
| 62      | 132 KV GSS, DIBRUGARH | Transformers  | 10-501   | 2,32,629           |                                       | 05-Dec-19 | 31-Mar-20   | 117  |                               |         |
| 63      | 132 KV GSS, DIBRUGARH | Transformers  | 10-501   | 11,500             |                                       | 22-Jul-19 | 31-Mar-20   | 253  |                               |         |
| 64      | 132 KV GSS, DIBRUGARH | Transformers  | 10-501   | 5,750              |                                       | 02-Sep-19 | 31-Mar-20   | 211  |                               |         |
| 65      | 132 KV GSS, DIBRUGARH | Transformers  | 10-501   | 17,250             |                                       | 26-Aug-19 | 31-Mar-20   | 218  |                               |         |
| 66      | 132 KV GSS, DIBRUGARH | Transformers  | 10-501   | 7,25,854           |                                       | 05-Jan-21 | 31-Mar-20   | -280   |                               |         |
| 67      | 132 KV GSS, DIBRUGARH | Other plant & equipment   | 10-502   | 3,22,561           |                                       | 19-Jun-20 | 31-Mar-20   | -80  |                               |         |
| 68      | 132 KV GSS, DIBRUGARH | Other plant & equipment   | 10-502   | 4,83,842           |                                       | 01-Jul-20 | 31-Mar-20   | -92  |                               |         |
| 69      | 132 KV GSS, DIBRUGARH | Other plant & equipment   | 10-502   | 3,22,561           |                                       | 19-Jun-20 | 31-Mar-20   | -80  |                               |         |
| 70      | 132 KV GSS, DIBRUGARH | Other plant & equipment   | 10-502   | 15,76,787          |                                       | 18-Dec-20 | 31-Mar-20   | -262   |                               |         |
| 71      | 132 KV GSS, DIBRUGARH | Other plant & equipment   | 10-502   | 28,10,949          |                                       | 16-Oct-20 | 31-Mar-20   | -199   |                               |         |
| 72      | 132 KV GSS, DIBRUGARH | Other plant & equipment   | 10-502   | 15,98,971          |                                       | 07-Sep-20 | 31-Mar-20   | -160   |                               |         |
| 73      | 132 KV GSS, DIBRUGARH | Other plant & equipment   | 10-502   | 71,64,475          |                                       | 18-Feb-21 | 31-Mar-20   | -324   |                               |         |
| 74      | 132 KV GSS, DIBRUGARH | Other plant & equipment   | 10-502   | 51,48,056          |                                       | 18-Feb-21 | 31-Mar-20   | -324   |                               |         |
| 75      | 132 KV GSS, DIBRUGARH | Other plant & equipment   | 10-502   | 38,34,900          |                                       | 18-Feb-21 | 31-Mar-20   | -324   |                               |         |

|     |                       |   |        |              |  |           |           |      |  |  |
|-----|-----------------------|---|--------|--------------|--|-----------|-----------|------|--|--|
| 76  | 132 KV GSS, DIBRUGARH | Other plant & equipment                                       | 10-502 | 57,22,581    |  | 19-Mar-21 | 31-Mar-20 | -353 |  |  |
| 77  | 132 KV GSS, DIBRUGARH | Other plant & equipment                                       | 10-502 | 40,12,201    |  | 19-Feb-21 | 31-Mar-20 | -325 |  |  |
| 78  | 132 KV GSS, DIBRUGARH | Other plant & equipment                                       | 10-502 | 37,37,719    |  | 19-Feb-21 | 31-Mar-20 | -325 |  |  |
| 79  | 132 KV GSS, DIBRUGARH | Other plant & equipment                                       | 10-502 | 1,84,11,386  |  | 22-Feb-21 | 31-Mar-20 | -328 |  |  |
| 80  | 132 KV GSS, DIBRUGARH | Other plant & equipment                                       | 10-502 | 48,54,404    |  | 22-Feb-21 | 31-Mar-20 | -328 |  |  |
| 81  | 132 KV GSS, DIBRUGARH | Other plant & equipment                                       | 10-502 | 91,60,256    |  | 22-Feb-21 | 31-Mar-20 | -328 |  |  |
| 82  | 132 KV GSS, DIBRUGARH | Switch-gear including cable connections-                      | 10-507 | 2,17,120     |  | 04-Mar-19 | 31-Mar-20 | 393  |  |  |
| 83  | 132 KV GSS, DIBRUGARH | Switch-gear including cable connections-                      | 10-507 | 70,800       |  | 10-Aug-19 | 31-Mar-20 | 234  |  |  |
| 84  | 132 KV GSS, DIBRUGARH | Switch-gear including cable connections-                      | 10-507 | 3,30,400     |  | 23-Jun-20 | 31-Mar-20 | -84  |  |  |
| 85  | 132 KV GSS, DIBRUGARH | Switch-gear including cable connections-                      | 10-507 | 7,14,518     |  | 10-Sep-20 | 31-Mar-20 | -163 |  |  |
| 86  | 132 KV GSS, DIBRUGARH | Switch-gear including cable connections-                      | 10-507 | 2,24,200     |  | 23-Jun-20 | 31-Mar-20 | -84  |  |  |
| 87  | 132 KV GSS, DIBRUGARH | Switch-gear including cable connections-                      | 10-507 | 15,50,496    |  | 31-Mar-21 | 31-Mar-20 | -365 |  |  |
| 88  | 132 KV GSS, DIBRUGARH | Communication equipment-radio & high frequency carrier system | 10-512 | 13,77,002    |  | 05-Sep-20 | 31-Mar-20 | -158 |  |  |
| 89  | 132 KV GSS, DIBRUGARH | Communication equipment-radio & high frequency carrier system | 10-512 | 32,46,480    |  | 16-Oct-20 | 31-Mar-20 | -199 |  |  |
| 90  | 132 KV GSS, DIBRUGARH | Refrigerators & Water Coolers                                 | 10-517 | 13,500       |  | 23-Mar-20 | 31-Mar-20 | 8    |  |  |
| 91  | 132 KV GSS, DIBRUGARH | Refrigerators & Water Coolers                                 | 10-517 | 45,960       |  | 13-May-20 | 31-Mar-20 | -43  |  |  |
| 92  | 132 KV GSS, DIBRUGARH | Refrigerators & Water Coolers                                 | 10-517 | 11,490       |  | 21-Jan-21 | 31-Mar-20 | -296 |  |  |
| 93  | 132 KV GSS, DIBRUGARH | Refrigerators & Water Coolers                                 | 10-517 | 9,000        |  | 20-May-19 | 31-Mar-20 | 316  |  |  |
| 94  | 132 KV GSS, DIBRUGARH | Furniture and Fixtures  | 10-810 | 2,29,688     |  | 10-Sep-20 | 31-Mar-20 | -163 |  |  |
| 95  | 132 KV GSS, DIBRUGARH | Furniture and Fixtures  | 10-810 | 88,795       |  | 19-Jan-21 | 31-Mar-20 | -294 |  |  |
| 96  | 132 KV GSS, DIBRUGARH | Electrical wiring, light and fan installations                | 10-820 | 67,549       |  | 03-Dec-20 | 31-Mar-20 | -247 |  |  |
| 97  | 132 KV GSS, DIBRUGARH | Electrical wiring, light and fan installations                | 10-820 | 49,232       |  | 03-Dec-20 | 31-Mar-20 | -247 |  |  |
| 98  | 132 KV GSS, DIBRUGARH | Electrical wiring, light and fan installations                | 10-820 | 49,232       |  | 03-Dec-20 | 31-Mar-20 | -247 |  |  |
| 99  | 132 KV GSS, DIBRUGARH | Electrical wiring, light and fan installations                | 10-820 | 98,174       |  | 03-Dec-20 | 31-Mar-20 | -247 |  |  |
| 100 | 132 KV GSS, DIBRUGARH | Computers and accessories                                     | 10-905 | 4,100        |  | 21-Jan-21 | 31-Mar-20 | -296 |  |  |
| 101 | 132 KV GSS, DIBRUGARH | Other office equipment  | 10-909 | 2,400        |  | 11-Nov-20 | 31-Mar-20 | -225 |  |  |
| 102 | 132 KV GSS, DIBRUGARH | Telephone and EPABX   | 10-906 | 1,650        |  | 21-Mar-20 | 31-Mar-20 | 10   |  |  |
| 103 | 132 KV GSS, GARGAON   | Miscellaneous Civil Works                                     | 10-402 | 11,95,748    |  | 19-Nov-19 | 31-Mar-20 | 133  |  |  |
| 104 | 132 KV GSS, GARGAON   | Miscellaneous Civil Works                                     | 10-402 | 14,19,407    |  | 20-Feb-20 | 31-Mar-20 | 40   |  |  |
| 105 | 132 KV GSS, GARGAON   | Miscellaneous Civil Works                                     | 10-402 | 14,10,803    |  | 25-Jul-20 | 31-Mar-20 | -116 |  |  |
| 106 | 132 KV GSS, GARGAON   | Miscellaneous Civil Works                                     | 10-402 | 14,15,627    |  | 24-Jul-20 | 31-Mar-20 | -115 |  |  |
| 107 | 132 KV GSS, GARGAON   | Other plants & equipments                                     | 10-502 | 20,965       |  | 15-May-20 | 31-Mar-20 | -45  |  |  |
| 108 | 132 KV GSS, GARGAON   | Other plants & equipments                                     | 10-502 | 3,22,561     |  | 06-Jun-20 | 31-Mar-20 | -67  |  |  |
| 109 | 132 KV GSS, GARGAON   | Other plants & equipments                                     | 10-502 | 3,22,561     |  | 05-Jun-20 | 31-Mar-20 | -66  |  |  |
| 110 | 132 KV GSS, GARGAON   | Other plants & equipments                                     | 10-502 | 16,91,945    |  | 19-Oct-20 | 31-Mar-20 | -202 |  |  |
| 111 | 132 KV GSS, GARGAON   | Other plants & equipments                                     | 10-502 | 26,27,862    |  | 19-Oct-20 | 31-Mar-20 | -202 |  |  |
| 112 | 132 KV GSS, GARGAON   | Other plants & equipments                                     | 10-502 | 14,07,119    |  | 10-Jan-19 | 31-Mar-20 | 446  |  |  |
| 113 | 132 KV GSS, GARGAON   | Transformers  | 10-501 | 7,25,854     |  | 22-Jun-20 | 31-Mar-20 | -83  |  |  |
| 114 | 132 KV GSS, GARGAON   | Transformers  | 10-501 | 7,25,854     |  | 31-Mar-19 | 31-Mar-20 | 366  |  |  |
| 115 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 16,70,340    |  | 04-Jan-19 | 31-Mar-20 | 452  |  |  |
| 116 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 7,69,719     |  | 12-Jan-19 | 31-Mar-20 | 444  |  |  |
| 117 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 14,94,445    |  | 11-Jan-19 | 31-Mar-20 | 445  |  |  |
| 118 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 7,58,131     |  | 10-Jan-19 | 31-Mar-20 | 446  |  |  |
| 119 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 5,76,682     |  | 06-Jan-16 | 31-Mar-20 | 1546 |  |  |
| 120 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 3,80,823     |  | 31-Mar-19 | 31-Mar-20 | 366  |  |  |
| 121 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 3,80,823     |  | 26-Jul-19 | 31-Mar-20 | 249  |  |  |
| 122 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 3,22,561     |  | 04-Jun-20 | 31-Mar-20 | -65  |  |  |
| 123 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 3,22,561     |  | 13-Mar-20 | 31-Mar-20 | 18   |  |  |
| 124 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 3,22,561     |  | 14-Mar-20 | 31-Mar-20 | 17   |  |  |
| 125 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 3,22,561     |  | 06-Jun-20 | 31-Mar-20 | -67  |  |  |
| 126 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 3,62,428     |  | 06-Jan-16 |           |      |  |  |
| 127 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 15,90,658    |  | 12-Oct-20 | 31-Mar-20 | -195 |  |  |
| 128 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | 15,85,938    |  | 10-Oct-20 | 31-Mar-20 | -193 |  |  |
| 129 | T&T DIVISION JORHAT   | Other plant & equipment                                       | 10-502 | -2,41,24,471 |  | 31-Mar-21 | 31-Mar-20 | -365 |  |  |
| 130 | T&T DIVISION JORHAT   | Building containing Transmission installations                | 10-201 | 57,427       |  | 28-Feb-20 | 31-Mar-20 | 32   |  |  |
| 131 | T&T DIVISION JORHAT   | Overhead Lines  | 10-601 | 1,45,196     |  | 15-May-20 | 31-Mar-20 | -45  |  |  |
| 132 | T&T DIVISION JORHAT   | Miscellaneous Civil works                                     | 10-402 | 7,72,081     |  | 10-Nov-19 | 31-Mar-20 | 142  |  |  |
| 133 | T&T DIVISION JORHAT   | Transformers  | 10-501 | 7,25,854     |  | 14-Jan-20 | 31-Mar-20 | 77   |  |  |
| 134 | T&T DIVISION JORHAT   | Transformers  | 10-501 | 7,25,854     |  | 19-Sep-19 | 31-Mar-20 | 194  |  |  |
| 135 | T&T DIVISION JORHAT   | Transformers  | 10-501 | 7,25,854     |  | 30-Jan-19 | 31-Mar-20 | 426  |  |  |
| 136 | T&T DIVISION JORHAT   | Transformers  | 10-501 | 7,25,854     |  | 01-Mar-19 | 31-Mar-20 | 396  |  |  |
| 137 | T&T DIVISION JORHAT   | Roads   | 10-401 | 62,081       |  | 19-Oct-20 | 31-Mar-20 | -202 |  |  |
| 138 | T&T DIVISION JORHAT   | Overhead Lines  | 10-602 | 1,74,708     |  | 24-May-20 | 31-Mar-20 | -54  |  |  |
| 139 | T&T DIVISION JORHAT   | Overhead Lines  | 10-602 | 98,716       |  | 10-Jun-20 | 31-Mar-20 | -71  |  |  |
| 140 | T&T DIVISION JORHAT   | Other office equipment  | 10-909 | 5,500        |  | 10-Nov-20 | 31-Mar-20 | -224 |  |  |
| 141 | T&T DIVISION JORHAT   | Other office equipment  | 10-909 | 13,435       |  | 17-Nov-20 | 31-Mar-20 | -231 |  |  |
| 142 | T&T DIVISION JORHAT   | Other miscellaneous equipment                                 | 10-525 | 20,500       |  | 17-Nov-20 | 31-Mar-20 | -231 |  |  |
| 143 | T&T DIVISION JORHAT   | Other miscellaneous equipment                                 | 10-525 | 20,475       |  | 20-Jul-20 | 31-Mar-20 | -111 |  |  |
| 144 | T&T DIVISION JORHAT   | Electrical wiring, light and fan installations                | 10-820 | 45,081       |  | 17-Dec-20 | 31-Mar-20 | -261 |  |  |
| 145 | T&T DIVISION JORHAT   | Electrical wiring, light and fan installations                | 10-820 | 51,235       |  | 17-Dec-20 | 31-Mar-20 | -261 |  |  |
| 146 | T&T DIVISION JORHAT   | Electrical wiring, light and fan installations                | 10-820 | 1,23,080     |  | 17-Dec-20 | 31-Mar-20 | -261 |  |  |
| 147 | T&T DIVISION JORHAT   | Transformers  | 10-501 | 2,05,42,339  |  | 23-Jul-14 | 31-Mar-20 | 2078 |  |  |
| 148 | 220KV GSS TINSUKIA    | Building containing Transmission installations                | 10-201 | 5,18,566     |  | 01-Sep-20 | 31-Mar-20 | -154 |  |  |
| 149 | 220KV GSS TINSUKIA    | Other buildings   | 10-204 | 40,56,515    |  | 27-Jul-19 | 31-Mar-20 | 248  |  |  |
| 150 | 220KV GSS TINSUKIA    | Miscellaneous Civil works                                     | 10-402 | 1,22,116     |  | 28-Sep-20 | 31-Mar-20 | -181 |  |  |
| 151 | 220KV GSS TINSUKIA    | Miscellaneous Civil works                                     | 10-402 | 70,463       |  | 26-Aug-20 | 31-Mar-20 | -148 |  |  |
| 152 | 220KV GSS TINSUKIA    | Miscellaneous Civil works                                     | 10-402 | 73,378       |  | 24-Dec-19 | 31-Mar-20 | 98   |  |  |
| 153 | 220KV GSS TINSUKIA    | Miscellaneous Civil works                                     | 10-402 | 49,952       |  | 27-May-20 | 31-Mar-20 | -57  |  |  |
| 154 | 220KV GSS TINSUKIA    | Miscellaneous Civil works                                     | 10-402 | 4,84,939     |  | 23-Feb-21 |           |      |  |  |
| 155 | 220KV GSS TINSUKIA    | Transformers  | 10-501 | 14,19,908    |  | 01-Dec-18 | 31-Mar-20 | 486  |  |  |
| 156 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 13,688       |  | 21-May-20 | 31-Mar-20 | -51  |  |  |
| 157 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 42,000       |  | 26-May-20 | 31-Mar-20 | -56  |  |  |
| 158 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 7,130        |  | 29-Jun-20 | 31-Mar-20 | -90  |  |  |
| 159 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 3,30,400     |  | 28-Dec-18 | 31-Mar-20 | 459  |  |  |
| 160 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 52,820       |  | 09-Oct-18 | 31-Mar-20 | 539  |  |  |
| 161 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 2,42,157     |  | 27-Nov-15 | 31-Mar-20 | 1586 |  |  |
| 162 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 1,58,533     |  | 27-Nov-15 | 31-Mar-20 | 1586 |  |  |
| 163 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 28,66,368    |  | 02-Oct-18 | 31-Mar-20 | 546  |  |  |
| 164 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 49,000       |  | 30-Sep-19 | 31-Mar-20 | 183  |  |  |
| 165 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 58,19,350    |  | 27-Oct-20 | 31-Mar-20 | -210 |  |  |
| 166 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 17,996       |  | 03-Dec-20 | 31-Mar-20 | -247 |  |  |
| 167 | 220KV GSS TINSUKIA    | Other plant & equipment                                       | 10-502 | 99,946       |  | 30-Oct-20 | 31-Mar-20 | -213 |  |  |
| 168 | 220KV GSS TINSUKIA    | Air conditioning plant static                                 | 10-515 | 56,990       |  | 30-Oct-20 | 31-Mar-20 | -213 |  |  |

|     |                                |   |        |             |  |           |           |      |  |       |
|-----|--------------------------------|---|--------|-------------|--|-----------|-----------|------|--|-------|
| 169 | 220KV GSS TINSUKIA             | Overhead Lines  | 10-601 | 7,130       |  | 18-Mar-21 | 31-Mar-20 | -352 |  |       |
| 170 | 220KV GSS TINSUKIA             | Overhead Lines  | 10-601 | 2,71,181    |  | 20-Oct-20 | 31-Mar-20 | -203 |  |       |
| 171 | 220KV GSS TINSUKIA             | Metering equipment  | 10-604 | 17,000      |  | 21-Aug-20 | 31-Mar-20 | -143 |  |       |
| 172 | 220KV GSS TINSUKIA             | Electrical wiring, light and fan installati                   | 10-820 | 6,45,123    |  | 20-Mar-20 | 31-Mar-20 | 11   |  |       |
| 173 | 220KV GSS TINSUKIA             | Electrical wiring, light and fan installati                   | 10-820 | 6,45,122    |  | 24-Mar-20 | 31-Mar-20 | 7    |  |       |
| 174 | 220KV GSS TINSUKIA             | Electrical wiring, light and fan installati                   | 10-820 | 2,82,939    |  | 03-Dec-20 | 31-Mar-20 | -247 |  |       |
| 175 | 220KV GSS TINSUKIA             | Electrical wiring, light and fan installati                   | 10-820 | 24,550      |  | 17-Mar-21 | 31-Mar-20 | -351 |  |       |
| 176 | 220KV GSS TINSUKIA             | Other office equipment  | 10-909 | 3,600       |  | 21-May-20 | 31-Mar-20 | -51  |  |       |
| 177 | 220KV GSS TINSUKIA             | Others (in furniture category)                                | 10-850 | 20,500      |  | 17-Mar-21 | 31-Mar-20 | -351 |  |       |
| 178 | LA T&T CIRCLE NARANGI          | Miscellaneous Civil Works                                     | 10-402 | 15,73,068   |  | 21-Jul-16 | 31-Mar-20 | 1349 |  |       |
| 179 | LA T&T CIRCLE NARANGI          | Furniture and Fixtures  | 10-810 | 60,658      |  | 10-Feb-20 | 31-Mar-20 | 50   |  |       |
| 180 | LA T&T CIRCLE NARANGI          | Furniture and Fixtures  | 10-810 | 11,980      |  | 12-Jan-21 | 31-Mar-20 | -287 |  |       |
| 181 | LA T&T CIRCLE NARANGI          | Computers and accessories                                     | 10-905 | 13,282      |  | 12-Jan-21 | 31-Mar-20 | -287 |  |       |
| 182 | LA T&T CIRCLE NARANGI          | Computers and accessories                                     | 10-905 | 38,54,665   |  | 27-Oct-20 | 31-Mar-20 | -210 |  |       |
| 183 | 132 KV CHIRAKHUNDI RANGIA      | Roads   | 10-401 | 12,46,718   |  | 07-Jul-20 | 31-Mar-20 | -98  |  |       |
| 184 | 132 KV CHIRAKHUNDI RANGIA      | Miscellaneous Civil Works                                     | 10-402 | 10,14,684   |  | 07-Jul-21 | 31-Mar-20 | -463 |  |       |
| 185 | 132 KV CHIRAKHUNDI RANGIA      | Miscellaneous Civil Works                                     | 10-402 | 1,90,407    |  | 16-Sep-19 | 31-Mar-20 | 197  |  | #REF! |
| 186 | 132 KV CHIRAKHUNDI RANGIA      | Miscellaneous Civil Works                                     | 10-402 | 4,47,725    |  | 27-Dec-20 | 31-Mar-20 | -271 |  | #REF! |
| 187 | 132 KV CHIRAKHUNDI RANGIA      | APDRP Other Civil works                                       | 10-415 | 6,81,069    |  | 19-Jun-19 | 31-Mar-20 | 286  |  | #REF! |
| 188 | 132 KV CHIRAKHUNDI RANGIA      | Transformers  | 10-501 | 2,39,977    |  | 13-May-20 | 31-Mar-20 | -43  |  | #REF! |
| 189 | 132 KV CHIRAKHUNDI RANGIA      | Other plant & equipment                                       | 10-502 | 66,080      |  | 13-Jul-19 |           |      |  |       |
| 190 | 132 KV CHIRAKHUNDI RANGIA      | Metering equipment  | 10-518 | 5,42,800    |  | 08-Sep-20 | 31-Mar-20 | -161 |  | #REF! |
| 191 | 132 KV CHIRAKHUNDI RANGIA      | Other miscellaneous equipment                                 | 10-525 | 38,658      |  | 13-Aug-20 | 31-Mar-20 | -135 |  | #REF! |
| 192 | 132 KV CHIRAKHUNDI RANGIA      | Overhead Lines  | 10-601 | 10,560      |  | 15-Nov-20 | 31-Mar-20 | -229 |  | #REF! |
| 193 | 132 KV CHIRAKHUNDI RANGIA      | Overhead Lines  | 10-601 | 25,39,360   |  | 09-Jul-20 | 31-Mar-20 | -100 |  | #REF! |
| 194 | 132 KV CHIRAKHUNDI RANGIA      | Overhead Lines  | 10-601 | 87,910      |  | 02-Jun-20 | 31-Mar-20 | -63  |  | #REF! |
| 195 | 132 KV CHIRAKHUNDI RANGIA      | Electrical wiring, light and fan installati                   | 10-820 | 69,632      |  | 09-Dec-20 | 31-Mar-20 | -253 |  | #REF! |
| 196 | 132 KV CHIRAKHUNDI RANGIA      | Electrical wiring, light and fan installati                   | 10-820 | 3,22,561    |  | 17-Mar-21 | 31-Mar-20 | -351 |  | #REF! |
| 197 | 132 KV CHIRAKHUNDI RANGIA      | Electrical wiring, light and fan installati                   | 10-820 | 3,22,561    |  | 16-Mar-20 | 31-Mar-20 | 15   |  | #REF! |
| 198 | 132 KV CHIRAKHUNDI RANGIA      | Electrical wiring, light and fan installati                   | 10-820 | 3,22,561    |  | 14-Mar-20 | 31-Mar-20 | 17   |  |       |
| 199 | 132 KV CHIRAKHUNDI RANGIA      | Electrical wiring, light and fan installati                   | 10-820 | 38,534      |  | 09-Dec-20 | 31-Mar-20 | -253 |  |       |
| 200 | 132 KV CHIRAKHUNDI RANGIA      | Electrical wiring, light and fan installati                   | 10-820 | 33,029      |  | 09-Dec-20 | 31-Mar-20 | -253 |  |       |
| 201 | 132 KV CHIRAKHUNDI RANGIA      | Electrical wiring, light and fan installati                   | 10-820 | 55,048      |  | 09-Dec-20 | 31-Mar-20 | -253 |  | #REF! |
| 202 | GOALPARA TRANS DIVISION        | Building containing Transmission instal                       | 10-201 | 62,66,944   |  | 13-Mar-20 | 31-Mar-20 | 18   |  | #REF! |
| 203 | GOALPARA TRANS DIVISION        | Roads   | 10-401 | 8,06,355    |  | 13-Mar-20 | 31-Mar-20 | 18   |  | #REF! |
| 204 | GOALPARA TRANS DIVISION        | Miscellaneous Civil Works                                     | 10-402 | 80,15,448   |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 205 | GOALPARA TRANS DIVISION        | Transformers  | 10-501 | 6,78,70,380 |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 206 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10-502 | 4,37,67,487 |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 207 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10-502 | 2,42,436    |  | 24-Mar-20 | 31-Mar-20 | 7    |  |       |
| 208 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10-502 | 1,62,656    |  | 14-Apr-20 | 31-Mar-20 | -14  |  |       |
| 209 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10-502 | 5,63,592    |  | 15-Apr-20 | 31-Mar-20 | -15  |  |       |
| 210 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10-502 | 79,310      |  | 15-Mar-20 | 31-Mar-20 | 16   |  |       |
| 211 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10-502 | 1,39,528    |  | 24-Mar-20 | 31-Mar-20 | 7    |  |       |
| 212 | GOALPARA TRANS DIVISION        | Switch-gear including cable connections-                      | 10-507 | 53,39,613   |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 213 | GOALPARA TRANS DIVISION        | Batteries including charging equipmen                         | 10-508 | 8,56,535    |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 214 | GOALPARA TRANS DIVISION        | Batteries including charging equipmen                         | 10-508 | 1,12,361    |  | 15-Mar-20 | 31-Mar-20 | 16   |  |       |
| 215 | GOALPARA TRANS DIVISION        | Lightning arrestors   | 10-511 | 9,49,115    |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 216 | GOALPARA TRANS DIVISION        | Communication equipment-radio & high frequency carrier system | 10-512 | 2,04,87,478 |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 217 | GOALPARA TRANS DIVISION        | Communication equipment-telephone                             | 10-513 | 68,362      |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 218 | GOALPARA TRANS DIVISION        | Tools & tackles   | 10-520 | 5,28,768    |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 219 | GOALPARA TRANS DIVISION        | Overhead Lines  | 10-601 | 3,45,280    |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 220 | GOALPARA TRANS DIVISION        | Furniture and fixtures  | 10-810 | 1,02,811    |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 221 | GOALPARA TRANS DIVISION        | Electrical wiring, light and fan installati                   | 10-820 | 3,80,716    |  | 13-Mar-20 | 31-Mar-20 | 18   |  |       |
| 222 | GOALPARA TRANS DIVISION        | Miscellaneous Civil Works                                     | 10-402 | 11,28,939   |  | 30-Nov-19 | 31-Mar-20 | 122  |  |       |
| 223 | GOALPARA TRANS DIVISION        | Miscellaneous Civil Works                                     | 10-402 | 10,44,642   |  | 29-Feb-20 | 31-Mar-20 | 31   |  |       |
| 224 | GOALPARA TRANS DIVISION        | Transformers  | 10-501 | 7,25,854    |  | 03-Mar-20 | 31-Mar-20 | 28   |  |       |
| 225 | GOALPARA TRANS DIVISION        | Transformers  | 10-501 | 7,25,854    |  | 20-Feb-20 | 31-Mar-20 | 40   |  |       |
| 226 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10-502 | 2,18,240    |  | 10-Oct-19 | 31-Mar-20 | 173  |  |       |
| 227 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10-502 | 64,900      |  | 08-Mar-19 | 31-Mar-20 | 389  |  |       |
| 228 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10-502 | 3,00,480    |  | 01-Sep-16 | 31-Mar-20 | 1307 |  |       |
| 229 | GOALPARA TRANS DIVISION        | Overhead Lines  | 10-601 | 43,21,310   |  | 11-Nov-19 | 31-Mar-20 | 141  |  |       |
| 230 | GOALPARA TRANS DIVISION        | Electrical wiring, light and fan installati                   | 10-820 | 4,83,842    |  | 19-Mar-20 | 31-Mar-20 | 12   |  |       |
| 231 | GOALPARA TRANS DIVISION        | Electrical wiring, light and fan installati                   | 10-820 | 4,83,843    |  | 18-Mar-20 | 31-Mar-20 | 13   |  |       |
| 232 | GOALPARA TRANS DIVISION        | Electrical wiring, light and fan installati                   | 10-820 | 3,22,561    |  | 17-May-20 | 31-Mar-20 | -47  |  |       |
| 233 | GOALPARA TRANS DIVISION        | Computers and accessories                                     | 10-905 | 22,700      |  | 08-Sep-20 | 31-Mar-20 | -161 |  |       |
| 234 | GOALPARA TRANS DIVISION        | Other miscellaneous equipment                                 | 10-525 | 27,91,479   |  | 03-Nov-20 | 31-Mar-20 | -217 |  |       |
| 235 | GOALPARA TRANS DIVISION        | Other miscellaneous equipment                                 | 10-525 | 27,68,966   |  | 03-Nov-20 | 31-Mar-20 | -217 |  |       |
| 236 | GUWAHATI TRANSMISSION DIVISION | Tools & tackles   | 10-520 | 76,995      |  | 26-Aug-20 | 31-Mar-20 | -148 |  |       |
| 237 | GUWAHATI TRANSMISSION DIVISION | Air conditioning plant static                                 | 10-515 | 4,37,827    |  | 20-Mar-20 | 31-Mar-20 | 11   |  |       |
| 238 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 36,58,238   |  | 16-Sep-19 | 31-Mar-20 | 197  |  |       |
| 239 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 36,58,238   |  | 21-Dec-17 | 31-Mar-20 | 831  |  |       |
| 240 | GUWAHATI TRANSMISSION DIVISION | Transformers  | 10-501 | 7,25,854    |  | 29-Jan-20 |           |      |  |       |
| 241 | GUWAHATI TRANSMISSION DIVISION | Electrical wiring, light and fan installati                   | 10-820 | 3,22,561    |  | 18-Mar-20 | 31-Mar-20 | 13   |  | #REF! |
| 242 | GUWAHATI TRANSMISSION DIVISION | Air conditioning plant static                                 | 10-515 | 3,64,856    |  | 20-Mar-20 | 31-Mar-20 | 11   |  | #REF! |
| 243 | GUWAHATI TRANSMISSION DIVISION | Air conditioning plant static                                 | 10-515 | 2,18,896    |  | 20-Mar-20 | 31-Mar-20 | 11   |  | #REF! |
| 244 | GUWAHATI TRANSMISSION DIVISION | Electrical wiring, light and fan installati                   | 10-820 | 3,22,561    |  | 22-Mar-20 | 31-Mar-20 | 9    |  | #REF! |
| 245 | GUWAHATI TRANSMISSION DIVISION | Electrical wiring, light and fan installati                   | 10-820 | 3,22,561    |  | 07-Mar-20 | 31-Mar-20 | 24   |  | #REF! |
| 246 | GUWAHATI TRANSMISSION DIVISION | Miscellaneous Civil Works                                     | 10-402 | 10,18,936   |  | 17-Jan-20 | 31-Mar-20 | 74   |  | #REF! |
| 247 | GUWAHATI TRANSMISSION DIVISION | Miscellaneous Civil Works                                     | 10-402 | 25,91,036   |  | 03-Aug-20 | 31-Mar-20 | -125 |  | #REF! |
| 248 | GUWAHATI TRANSMISSION DIVISION | Miscellaneous Civil Works                                     | 10-402 | 1,02,633    |  | 15-Apr-20 |           |      |  |       |
| 249 | GUWAHATI TRANSMISSION DIVISION | Roads   | 10-401 | 3,93,220    |  | 03-Jan-21 | 31-Mar-20 | -278 |  |       |
| 250 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 15,87,590   |  | 01-Jan-21 | 31-Mar-20 | -276 |  |       |
| 251 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 15,83,578   |  | 04-Dec-19 | 31-Mar-20 | 118  |  |       |
| 252 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 15,77,442   |  | 12-Oct-20 | 31-Mar-20 | -195 |  |       |
| 253 | GUWAHATI TRANSMISSION DIVISION | Meter testing laboratory tools & equipment                    | 10-518 | 5,42,800    |  | 31-Mar-21 | 31-Mar-20 | -365 |  |       |
| 254 | GUWAHATI TRANSMISSION DIVISION | Lightning arrestors   | 10-510 | 8,71,909    |  | 03-Dec-17 | 31-Mar-20 | 849  |  |       |
| 255 | GUWAHATI TRANSMISSION DIVISION | Lightning arrestors   | 10-510 | 74,735      |  | 26-Nov-17 | 31-Mar-20 | 856  |  |       |
| 256 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 6,91,273    |  | 07-Jan-18 | 31-Mar-20 | 814  |  |       |
| 257 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 14,14,699   |  | 17-Dec-17 | 31-Mar-20 | 835  |  |       |
| 258 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 5,66,683    |  | 23-Dec-17 | 31-Mar-20 | 829  |  |       |
| 259 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 1,07,174    |  | 23-Dec-17 | 31-Mar-20 | 829  |  |       |
| 260 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 10,70,114   |  | 04-Mar-18 | 31-Mar-20 | 758  |  |       |
| 261 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 7,22,327    |  | 18-Feb-18 | 31-Mar-20 | 772  |  |       |
| 262 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 7,70,482    |  | 30-Mar-18 | 31-Mar-20 | 732  |  |       |
| 263 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 4,89,577    |  | 16-Dec-17 | 31-Mar-20 | 836  |  |       |
| 264 | GUWAHATI TRANSMISSION DIVISION | Transformers  | 10-501 | 3,69,351    |  | 14-Sep-19 | 31-Mar-20 | 199  |  |       |
| 265 | GUWAHATI TRANSMISSION DIVISION | Transformers  | 10-501 | 3,33,441    |  | 28-Jul-19 | 31-Mar-20 | 247  |  |       |
| 266 | GUWAHATI TRANSMISSION DIVISION | Transformers  | 10-501 | 56,235      |  | 29-Jul-19 | 31-Mar-20 | 246  |  | #REF! |
| 267 | GUWAHATI TRANSMISSION DIVISION | Transformers  | 10-501 | 22,494      |  | 28-Jul-19 | 31-Mar-20 | 247  |  | #REF! |
| 268 | GUWAHATI TRANSMISSION DIVISION | Transformers  | 10-501 | 3,05,265    |  | 29-Jul-19 | 31-Mar-20 | 246  |  | #REF! |
| 269 | GUWAHATI TRANSMISSION DIVISION | Transformers  | 10-501 | 5,76,376    |  | 28-Jul-19 | 31-Mar-20 | 247  |  | #REF! |
| 270 | GUWAHATI TRANSMISSION DIVISION | Batteries including charging equipment                        | 10-508 | 8,43,766    |  | 05-Oct-17 | 31-Mar-20 | 908  |  | #REF! |
| 271 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 26,07,000   |  | 20-Dec-18 | 31-Mar-20 | 467  |  |       |
| 272 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 24,13,510   |  | 14-Sep-19 | 31-Mar-20 | 199  |  |       |
| 273 | GUWAHATI TRANSMISSION DIVISION | Lightning arrestors   | 10-510 | 7,34,964    |  | 23-Feb-18 | 31-Mar-20 | 767  |  |       |
| 274 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                                       | 10-502 | 9,39,540    |  | 20-Feb-18 | 31-Mar-20 | 770  |  |       |

|     |                                |  |        |             |  |            |           |      |  |       |
|-----|--------------------------------|--|--------|-------------|--|------------|-----------|------|--|-------|
| 275 | GUWAHATI TRANSMISSION DIVISION | Transformers                                   | 10.501 | 20,36,197   |  | 04-Jun-18  |           |      |  |       |
| 276 | GUWAHATI TRANSMISSION DIVISION | Batteries including charging equipment         | 10.508 | 8,43,766    |  | 25-Jul-17  | 31-Mar-20 | 980  |  | #REF! |
| 277 | GUWAHATI TRANSMISSION DIVISION | Transformers                                   | 10.501 | 7,40,803    |  | 17-Sep-19  | 31-Mar-20 | 196  |  | #REF! |
| 278 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                        | 10.502 | 63,77,903   |  | 16-Sep-19  | 31-Mar-20 | 197  |  | #REF! |
| 279 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                        | 10.502 | 67,19,635   |  | 16-Sep-19  | 31-Mar-20 | 197  |  | #REF! |
| 280 | GUWAHATI TRANSMISSION DIVISION | Transformers                                   | 10.501 | 6,93,042    |  | 15-Mar-19  | 31-Mar-20 | 382  |  | #REF! |
| 281 | GUWAHATI TRANSMISSION DIVISION | Transformers                                   | 10.501 | 4,13,608    |  | 30-Sep-19  | 31-Mar-20 | 183  |  | #REF! |
| 282 | GUWAHATI TRANSMISSION DIVISION | Batteries including charging equipment         | 10.508 | 8,43,766    |  | 16-Nov-17  | 31-Mar-20 | 866  |  | #REF! |
| 283 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                        | 10.502 | 51,97,826   |  | 31-Dec-17  | 31-Mar-20 | 821  |  | #REF! |
| 284 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                        | 10.502 | 62,02,740   |  | 21-Nov-17  | 31-Mar-20 | 861  |  | #REF! |
| 285 | GUWAHATI TRANSMISSION DIVISION | Batteries including charging equipment         | 10.508 | 10,73,916   |  | 25-Nov-16  | 31-Mar-20 | 1222 |  | #REF! |
| 286 | GUWAHATI TRANSMISSION DIVISION | Batteries including charging equipment         | 10.508 | 5,36,958    |  | 25-Nov-16  | 31-Mar-20 | 1222 |  | #REF! |
| 287 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                        | 10.502 | 3,34,132    |  | 18-Dec-19  | 31-Mar-20 | 104  |  | #REF! |
| 288 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                        | 10.502 | 7,13,900    |  | 11-Dec-19  | 31-Mar-20 | 111  |  | #REF! |
| 289 | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment                        | 10.502 | 3,83,519    |  | 06-Feb-20  | 31-Mar-20 | 54   |  | #REF! |
| 290 | GUWAHATI TRANSMISSION DIVISION | Other office equipment                         | 10.509 | 1,54,000    |  | 09-Nov-20  | 31-Mar-20 | -223 |  | #REF! |
| 291 | BONGAIGAON T&T CIRCLE          | Furniture and Fixtures                         | 10.810 | 9,500       |  | 20-Sep-20  | 31-Mar-20 | -173 |  | #REF! |
| 292 | BONGAIGAON T&T CIRCLE          | Computers and accessories                      | 10.905 | 12,500      |  | 22-Sep-20  | 31-Mar-20 | -175 |  | #REF! |
| 293 | 132 KV GSS DHALIGAON           | Building containing Transmission installations | 10.201 | 3,04,440    |  | 10-Aug-18  | 31-Mar-20 | 599  |  | #REF! |
| 294 | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works                      | 10.402 | 44,060      |  | 13-Feb-20  | 31-Mar-20 | 47   |  | #REF! |
| 295 | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works                      | 10.402 | 13,61,106   |  | 13-May-20  | 31-Mar-20 | -43  |  | #REF! |
| 296 | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works                      | 10.402 | 16,63,760   |  | 13-Dec-19  | 31-Mar-20 | 109  |  | #REF! |
| 297 | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works                      | 10.402 | 14,82,257   |  | 30-Jul-19  | 31-Mar-20 | 245  |  |       |
| 298 | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works                      | 10.402 | 15,72,011   |  | 12-May-18  | 31-Mar-20 | 689  |  |       |
| 299 | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works                      | 10.402 | 2,75,372    |  | 06-Jan-21  | 31-Mar-20 | -281 |  |       |
| 300 | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works                      | 10.402 | 15,69,044   |  | 10-Dec-20  | 31-Mar-20 | -254 |  |       |
| 301 | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works                      | 10.402 | 12,23,944   |  | 29-Oct-20  |           |      |  |       |
| 302 | 132 KV GSS DHALIGAON           | Transformers                                   | 10.501 | 7,25,854    |  | 22-Sep-20  | 31-Mar-20 | -175 |  |       |
| 303 | 132 KV GSS DHALIGAON           | Transformers                                   | 10.501 | 7,25,854    |  | 26-Dec-20  | 31-Mar-20 | -270 |  |       |
| 304 | 132 KV GSS DHALIGAON           | Transformers                                   | 10.501 | 7,25,854    |  | 28-Dec-20  | 31-Mar-20 | -272 |  |       |
| 305 | 132 KV GSS DHALIGAON           | Transformers                                   | 10.501 | 7,25,854    |  | 11-Sep-20  | 31-Mar-20 | -164 |  |       |
| 306 | 132 KV GSS DHALIGAON           | Transformers                                   | 10.501 | 7,25,854    |  | 29-Dec-20  | 31-Mar-20 | -273 |  | #REF! |
| 307 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 47,56,850   |  | 17-Oct-19  | 31-Mar-20 | 166  |  | #REF! |
| 308 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 60,42,578   |  | 06-Aug-19  | 31-Mar-20 | 238  |  | #REF! |
| 309 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 51,81,678   |  | 03-Sep-19  | 31-Mar-20 | 210  |  | #REF! |
| 310 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 87,44,370   |  | 31-Jul-19  | 31-Mar-20 | 244  |  | #REF! |
| 311 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 51,81,678   |  | 03-Sep-19  | 31-Mar-20 | 210  |  |       |
| 312 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 58,73,807   |  | 03-09-2019 | 31-Mar-20 | 210  |  |       |
| 313 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 96,67,168   |  | 31-Jul-19  | 31-Mar-20 | 244  |  |       |
| 314 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 58,73,807   |  | 03-Sep-19  | 31-Mar-20 | 210  |  |       |
| 315 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 67,19,635   |  | 06-Aug-19  | 31-Mar-20 | 238  |  |       |
| 316 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 54,37,285   |  | 17-Oct-19  | 31-Mar-20 | 166  |  |       |
| 317 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 37,76,246   |  | 06-Aug-19  | 31-Mar-20 | 238  |  |       |
| 318 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 37,76,245   |  | 03-Sep-19  | 31-Mar-20 | 210  |  |       |
| 319 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 41,30,268   |  | 31-Jul-19  | 31-Mar-20 | 244  |  |       |
| 320 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 37,76,246   |  | 03-Sep-19  | 31-Mar-20 | 210  |  |       |
| 321 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 15,82,279   |  | 17-Jun-20  | 31-Mar-20 | -78  |  |       |
| 322 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 15,87,117   |  | 20-Jan-20  | 31-Mar-20 | 71   |  |       |
| 323 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 15,85,937   |  | 01-Nov-20  | 31-Mar-20 | -215 |  |       |
| 324 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 15,81,099   |  | 17-Aug-20  | 31-Mar-20 | -139 |  |       |
| 325 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 28,11,538   |  | 07-Nov-20  | 31-Mar-20 | -221 |  |       |
| 326 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 22,69,460   |  | 28-Jan-18  | 31-Mar-20 | 793  |  |       |
| 327 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 45,98,200   |  | 11-Mar-18  | 31-Mar-20 | 751  |  |       |
| 328 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 25,05,340   |  | 15-Sep-19  | 31-Mar-20 | 198  |  |       |
| 329 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 21,72,020   |  | 07-Feb-18  | 31-Mar-20 | 783  |  |       |
| 330 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 28,93,400   |  | 31-Mar-18  | 31-Mar-20 | 731  |  |       |
| 331 | 132 KV GSS DHALIGAON           | Other plants & equipments                      | 10.502 | 2,41,24,471 |  | 06-Jan-16  | 31-Mar-20 | 1546 |  |       |
| 332 | 132 KV GSS DHALIGAON           | Other miscellaneous equipment                  | 10.525 | 59,236      |  | 04-Sep-20  | 31-Mar-20 | -157 |  |       |
| 333 | 132 KV GSS DHALIGAON           | Overhead Lines                                 | 10.601 | 1,61,813    |  | 31-May-19  | 31-Mar-20 | 305  |  |       |
| 334 | 132 KV GSS DHALIGAON           | Overhead Lines                                 | 10.601 | 1,87,884    |  | 12-Oct-19  | 31-Mar-20 | 171  |  |       |
| 335 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 15,47,906   |  | 12-Feb-20  | 31-Mar-20 | 48   |  |       |
| 336 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 15,39,050   |  | 12-Feb-20  | 31-Mar-20 | 48   |  |       |
| 337 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 15,39,050   |  | 15-Feb-20  | 31-Mar-20 | 45   |  |       |
| 338 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 20,24,368   |  | 11-Feb-20  | 31-Mar-20 | 49   |  |       |
| 339 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 11,22,978   |  | 15-Feb-20  |           |      |  |       |
| 340 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 3,22,561    |  | 04-Jun-20  | 31-Mar-20 | -65  |  | #REF! |
| 341 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 3,22,561    |  | 12-Jun-20  | 31-Mar-20 | -73  |  | #REF! |
| 342 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 3,22,561    |  | 03-Jun-20  | 31-Mar-20 | -64  |  | #REF! |
| 343 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 3,22,561    |  | 05-Jun-20  | 31-Mar-20 | -66  |  | #REF! |
| 344 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 3,22,561    |  | 08-Jun-20  | 31-Mar-20 | -69  |  | #REF! |
| 345 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 3,54,743    |  | 05-Dec-20  | 31-Mar-20 | -249 |  | #REF! |
| 346 | 220 KV SALAKATI GSS            | Building containing Transmission installations | 10.201 | 59,11,800   |  | 10-Aug-18  | 31-Mar-20 | 599  |  | #REF! |
| 347 | 220 KV SALAKATI GSS            | Other buildings                                | 10.204 | 25,51,444   |  | 16-Jan-21  |           |      |  |       |
| 348 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 19,93,536   |  | 22-Jan-20  | 31-Mar-20 | 69   |  | #REF! |
| 349 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 19,48,994   |  | 04-Feb-20  | 31-Mar-20 | 56   |  | #REF! |
| 350 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 19,49,852   |  | 11-Mar-20  | 31-Mar-20 | 20   |  | #REF! |
| 351 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 19,49,250   |  | 17-Mar-20  | 31-Mar-20 | 14   |  | #REF! |
| 352 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 4,41,910    |  | 22-Jun-20  | 31-Mar-20 | -83  |  | #REF! |
| 353 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 13,99,715   |  | 20-Jan-20  | 31-Mar-20 | 71   |  | #REF! |
| 354 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 9,79,143    |  | 14-Sep-20  | 31-Mar-20 | -167 |  | #REF! |
| 355 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 19,50,137   |  | 26-May-20  | 31-Mar-20 | -56  |  | #REF! |
| 356 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 19,49,978   |  | 15-Sep-20  | 31-Mar-20 | -168 |  | #REF! |
| 357 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 2,87,031    |  | 18-Jan-21  |           |      |  |       |
| 358 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 19,50,198   |  | 03-Nov-20  | 31-Mar-20 | -217 |  | #REF! |
| 359 | 220 KV SALAKATI GSS            | Miscellaneous Civil Works                      | 10.402 | 19,01,510   |  | 03-Nov-20  | 31-Mar-20 | -217 |  | #REF! |
| 360 | 220 KV SALAKATI GSS            | Transformers                                   | 10.501 | 11,54,348   |  | 30-Jan-20  | 31-Mar-20 | 61   |  | #REF! |
| 361 | 220 KV SALAKATI GSS            | Transformers                                   | 10.501 | 2,97,360    |  | 30-Jan-20  | 31-Mar-20 | 61   |  |       |
| 362 | 220 KV SALAKATI GSS            | Transformers                                   | 10.501 | 5,63,18,315 |  | 15-Oct-17  | 31-Mar-20 | 898  |  |       |
| 363 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 78,55,511   |  | 07-Jun-16  | 31-Mar-20 | 1393 |  | #REF! |
| 364 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 64,33,420   |  | 29-Mar-18  | 31-Mar-20 | 733  |  | #REF! |
| 365 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 2,26,71,917 |  | 28-Aug-19  | 31-Mar-20 | 216  |  |       |
| 366 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 1,39,17,430 |  | 28-Aug-19  | 31-Mar-20 | 216  |  |       |
| 367 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 50,74,329   |  | 28-Aug-19  | 31-Mar-20 | 216  |  |       |
| 368 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 16,30,575   |  | 31-Mar-18  | 31-Mar-20 | 731  |  |       |
| 369 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 17,41,145   |  | 10-May-18  | 31-Mar-20 | 691  |  |       |
| 370 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 1,14,53,626 |  | 22-Aug-19  | 31-Mar-20 | 222  |  |       |
| 371 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 16,61,634   |  | 15-Mar-20  | 31-Mar-20 | 16   |  | #REF! |
| 372 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 90,76,129   |  | 31-Mar-18  | 31-Mar-20 | 731  |  |       |
| 373 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 12,30,336   |  | 26-Apr-17  | 31-Mar-20 | 1070 |  |       |
| 374 | 220 KV SALAKATI GSS            | Other plant & equipment                        | 10.502 | 31,44,172   |  | 22-Apr-17  | 31-Mar-20 | 1074 |  |       |

|     |                                   |  |        |             |  |           |           |      |  |       |  |
|-----|-----------------------------------|--|--------|-------------|--|-----------|-----------|------|--|-------|--|
| 375 | 220 KV SALAKATI GSS               | Other plant & equipment                        | 10.502 | 5,51,152    |  | 22-Apr-17 | 31-Mar-20 | 1074 |  |       |  |
| 376 | 220 KV SALAKATI GSS               | Other plant & equipment                        | 10.502 | 55,63,167   |  | 21-Sep-20 | 31-Mar-20 | -174 |  | #REF! |  |
| 377 | 220 KV SALAKATI GSS               | Batteries including charging equipment         | 10.508 | 14,78,369   |  | 05-Apr-17 | 31-Mar-20 | 1091 |  | #REF! |  |
| 378 | 220 KV SALAKATI GSS               | Other miscellaneous equipment                  | 10.525 | 3,18,000    |  | 02-Sep-19 | 31-Mar-20 | 211  |  |       |  |
| 379 | 220 KV SALAKATI GSS               | Other miscellaneous equipment                  | 10.525 | 28,15,008   |  | 05-Nov-20 | 31-Mar-20 | -219 |  |       |  |
| 380 | 220 KV SALAKATI GSS               | Overhead Lines                                 | 10.601 | 1,00,57,352 |  | 30-Jun-16 | 31-Mar-20 | 1370 |  |       |  |
| 381 | 220 KV SALAKATI GSS               | Overhead Lines                                 | 10.601 | 3,48,09,808 |  | 29-Oct-20 | 31-Mar-20 | -212 |  |       |  |
| 382 | 220 KV SALAKATI GSS               | Miscellaneous equipments                       | 10.605 | 28,94,913   |  | 21-Dec-17 | 31-Mar-20 | 831  |  |       |  |
| 383 | 220 KV SALAKATI GSS               | Furniture and Fixtures                         | 10.810 | 3,97,795    |  | 23-Nov-20 | 31-Mar-20 | -237 |  |       |  |
| 384 | 220 KV SALAKATI GSS               | Electrical wiring, light and fan installations | 10.820 | 4,83,842    |  | 25-Sep-20 | 31-Mar-20 | -178 |  |       |  |
| 385 | 220 KV SALAKATI GSS               | Others (in Furniture category)                 | 10.850 | 68,500      |  | 23-Oct-20 | 31-Mar-20 | -206 |  |       |  |
| 386 | 220 KV SALAKATI GSS               | Other office equipment                         | 10.909 | 1,60,256    |  | 17-Dec-20 | 31-Mar-20 | -261 |  |       |  |
| 387 | 220 KV SARUSUJAI GSS              | Miscellaneous Civil works                      | 10.402 | 6,45,419    |  | 06-Mar-20 | 31-Mar-20 | 25   |  |       |  |
| 388 | 220 KV SARUSUJAI GSS              | Miscellaneous Civil works                      | 10.402 | 5,62,267    |  | 05-Mar-20 | 31-Mar-20 | 26   |  |       |  |
| 389 | 220 KV SARUSUJAI GSS              | Miscellaneous Civil works                      | 10.402 | 18,73,799   |  | 03-Mar-20 | 31-Mar-20 | 28   |  |       |  |
| 390 | 220 KV SARUSUJAI GSS              | Miscellaneous Civil works                      | 10.402 | 35,00,612   |  | 19-Mar-20 | 31-Mar-20 | 12   |  |       |  |
| 391 | 220 KV SARUSUJAI GSS              | Miscellaneous Civil works                      | 10.402 | 17,96,832   |  | 18-Dec-20 | 31-Mar-20 | -262 |  |       |  |
| 392 | 220 KV SARUSUJAI GSS              | Transformers                                   | 10.501 | 56,774      |  | 07-Jan-20 | 31-Mar-20 | 84   |  |       |  |
| 393 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 38,29,141   |  | 12-May-20 | 31-Mar-20 | -42  |  |       |  |
| 394 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 15,50,496   |  | 20-Jul-20 | 31-Mar-20 | -111 |  |       |  |
| 395 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 10,56,100   |  | 17-May-18 | 31-Mar-20 | 684  |  |       |  |
| 396 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 28,320      |  | 04-May-20 | 31-Mar-20 | -34  |  |       |  |
| 397 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 55,24,756   |  | 06-Jan-21 | 31-Mar-20 | -281 |  |       |  |
| 398 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 96,760      |  | 06-Jan-21 | 31-Mar-20 | -281 |  |       |  |
| 399 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 4,01,200    |  | 06-Jan-21 | 31-Mar-20 | -281 |  |       |  |
| 400 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 12,65,125   |  | 06-Jan-21 | 31-Mar-20 | -281 |  |       |  |
| 401 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 23,51,740   |  | 04-Sep-20 | 31-Mar-20 | -157 |  |       |  |
| 402 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 4,53,899    |  | 04-Sep-20 | 31-Mar-20 | -157 |  |       |  |
| 403 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 15,78,324   |  | 29-Jul-19 | 31-Mar-20 | 246  |  |       |  |
| 404 | 220 KV SARUSUJAI GSS              | Other plant & equipment                        | 10.502 | 38,940      |  | 19-Oct-20 | 31-Mar-20 | -202 |  |       |  |
| 405 | 220 KV SARUSUJAI GSS              | Electrical wiring, light and fan installations | 10.820 | 3,22,561    |  | 21-Mar-20 | 31-Mar-20 | 10   |  |       |  |
| 406 | 220 KV SARUSUJAI GSS              | Electrical wiring, light and fan installations | 10.820 | 6,45,123    |  | 21-Apr-20 | 31-Mar-20 | -21  |  |       |  |
| 407 | 220 KV SARUSUJAI GSS              | Computers and accessories                      | 10.905 | 5,900       |  | 17-Feb-21 | 31-Mar-20 | -323 |  |       |  |
| 408 | 220 KV SARUSUJAI GSS              | Computers and accessories                      | 10.401 | 18,61,385   |  | 12-Nov-20 | 31-Mar-20 | -226 |  |       |  |
| 409 | COMMUNICATION DIVISION KAHILIPARA | Communication equipments                       | 10.512 | 1,50,656    |  | 03-Jan-20 | 31-Mar-20 | 88   |  |       |  |
| 410 | COMMUNICATION DIVISION KAHILIPARA | Computers and accessories                      | 10.909 | 53,690      |  | 27-Jan-21 | 31-Mar-20 | -302 |  |       |  |
| 411 | COMMUNICATION DIVISION KAHILIPARA | Tools & tackles                                | 10.520 | 2,000       |  | 01-Feb-21 | 31-Mar-20 | -307 |  |       |  |
| 412 | SLDC DIVN KAHILIPARA              | Miscellaneous Civil Works                      | 10.402 | 3,88,993    |  | 12-Mar-18 | 31-Mar-20 | 750  |  |       |  |
| 413 | SLDC DIVN KAHILIPARA              | Furniture and Fixtures                         | 10.810 | 63,600      |  | 30-Jun-20 | 31-Mar-20 | -91  |  |       |  |
| 414 | SLDC DIVN KAHILIPARA              | Furniture and Fixtures                         | 10.810 | 76,700      |  | 17-Aug-20 | 31-Mar-20 | -139 |  |       |  |
| 415 | SLDC DIVN KAHILIPARA              | Air conditioning plant static                  | 10.515 | 61,860      |  | 21-Aug-20 | 31-Mar-20 | -143 |  |       |  |
| 416 | SLDC DIVN KAHILIPARA              | Other office equipment                         | 10.909 | 64,428      |  | 18-Sep-20 | 31-Mar-20 | -171 |  |       |  |
| 417 | SLDC DIVN KAHILIPARA              | Other office equipment                         | 10.909 | 5,800       |  | 11-Jun-20 | 31-Mar-20 | -72  |  | #REF! |  |
| 418 | SLDC DIVN KAHILIPARA              | Furniture and Fixtures                         | 10.810 | 43,020      |  | 28-Sep-20 | 31-Mar-20 | -181 |  | #REF! |  |
| 419 | SLDC DIVN KAHILIPARA              | Electrical wiring, light and fan installations | 10.820 | 2,13,260    |  | 30-Sep-20 | 31-Mar-20 | -183 |  |       |  |
| 420 | SLDC DIVN KAHILIPARA              | Air conditioning plant static                  | 10.515 | 2,47,440    |  | 03-Oct-20 | 31-Mar-20 | -186 |  |       |  |
| 421 | SLDC DIVN KAHILIPARA              | Electrical wiring, light and fan installations | 10.820 | 20,500      |  | 18-Oct-20 | 31-Mar-20 | -201 |  |       |  |
| 422 | SLDC DIVN KAHILIPARA              | Air conditioning plant static                  | 10.515 | 2,11,960    |  | 19-Oct-20 | 31-Mar-20 | -202 |  |       |  |
| 423 | SLDC DIVN KAHILIPARA              | Air conditioning plant static                  | 10.515 | 65,752      |  | 05-Feb-21 | 31-Mar-20 | -311 |  |       |  |
| 424 | SLDC DIVN KAHILIPARA              | Electrical wiring, light and fan installations | 10.820 | 43,673      |  | 25-Feb-21 | 31-Mar-20 | -331 |  |       |  |
| 425 | SLDC DIVN KAHILIPARA              | Electrical wiring, light and fan installations | 10.820 | 1,82,858    |  | 22-Oct-20 | 31-Mar-20 | -205 |  |       |  |
| 426 | GHY WORKS DIVN KAHILIPARA         | Office buildings                               | 10.202 | 4,00,219    |  | 08-Feb-21 | 31-Mar-20 | -314 |  |       |  |
| 427 | COMMUNICATION DIVISION JORH       | Computers and accessories                      | 10.905 | 3,000       |  | 27-Jul-20 | 31-Mar-20 | -118 |  |       |  |
| 428 | COMMUNICATION DIVISION JORH       | Other office equipment                         | 10.906 | 2,596       |  | 23-Jun-20 | 31-Mar-20 | -84  |  |       |  |
| 429 | 132 KV GSS KAHILIPARA             | Other buildings                                | 10.204 | 7,20,674    |  | 03-Mar-20 | 31-Mar-20 | 28   |  |       |  |
| 430 | 132 KV GSS KAHILIPARA             | Other buildings                                | 10.204 | 96,440      |  | 14-Jul-20 | 31-Mar-20 | -105 |  |       |  |
| 431 | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works                      | 10.402 | 30,858      |  | 22-Sep-19 | 31-Mar-20 | 191  |  |       |  |
| 432 | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works                      | 10.402 | 8,16,164    |  | 08-Jan-20 | 31-Mar-20 | 83   |  |       |  |
| 433 | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works                      | 10.402 | 23,28,445   |  | 31-Mar-18 | 31-Mar-20 | 731  |  |       |  |
| 434 | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works                      | 10.402 | 7,57,810    |  | 17-Mar-20 | 31-Mar-20 | 14   |  |       |  |
| 435 | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works                      | 10.402 | 2,96,072    |  | 07-Oct-19 | 31-Mar-20 | 176  |  |       |  |
| 436 | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works                      | 10.402 | 1,49,339    |  | 19-Aug-19 | 31-Mar-20 | 225  |  |       |  |
| 437 | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works                      | 10.402 | 35,61,094   |  | 27-Feb-19 | 31-Mar-20 | 398  |  |       |  |
| 438 | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works                      | 10.402 | 27,90,510   |  | 31-Mar-18 | 31-Mar-20 | 731  |  |       |  |
| 439 | 132 KV GSS KAHILIPARA             | Other plant & equipment                        | 10.502 | 1,06,270    |  | 31-Mar-18 | 31-Mar-20 | 731  |  | #REF! |  |
| 440 | 132 KV GSS KAHILIPARA             | Other plant & equipment                        | 10.502 | 28,281      |  | 31-Mar-18 | 31-Mar-20 | 731  |  | #REF! |  |
| 441 | 132 KV GSS KAHILIPARA             | Other plant & equipment                        | 10.502 | 35,424      |  | 31-Mar-18 | 31-Mar-20 | 731  |  |       |  |
| 442 | 132 KV GSS KAHILIPARA             | Other plant & equipment                        | 10.502 | 25,180      |  | 31-Mar-18 | 31-Mar-20 | 731  |  |       |  |
| 443 | 132 KV GSS KAHILIPARA             | Other plant & equipment                        | 10.502 | 16,236      |  | 31-Mar-18 | 31-Mar-20 | 731  |  |       |  |
| 444 | 132 KV GSS KAHILIPARA             | Other plant & equipment                        | 10.502 | 1,253       |  | 31-Mar-18 | 31-Mar-20 | 731  |  |       |  |
| 445 | 132 KV GSS KAHILIPARA             | Other plant & equipment                        | 10.502 | 4,778       |  | 31-Mar-18 | 31-Mar-20 | 731  |  |       |  |
| 446 | 132KV PANCHGRAM GSS               | Miscellaneous Civil works                      | 10.402 | 2,41,756    |  | 10-Mar-20 | 31-Mar-20 | 21   |  |       |  |
| 447 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 22,000      |  | 29-Jul-19 | 31-Mar-20 | 246  |  |       |  |
| 448 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 2,45,440    |  | 29-Sep-18 | 31-Mar-20 | 549  |  |       |  |
| 449 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 52,42,935   |  | 30-Nov-18 | 31-Mar-20 | 487  |  | #REF! |  |
| 450 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 80,55,463   |  | 15-Jan-19 | 31-Mar-20 | 441  |  | #REF! |  |
| 451 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 35,14,283   |  | 16-Aug-18 | 31-Mar-20 | 593  |  | #REF! |  |
| 452 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 59,01,964   |  | 16-Aug-18 | 31-Mar-20 | 593  |  | #REF! |  |
| 453 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 37,12,246   |  | 30-Nov-18 | 31-Mar-20 | 487  |  | #REF! |  |
| 454 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 39,31,333   |  | 17-Jul-19 | 31-Mar-20 | 258  |  |       |  |
| 455 | 132KV PANCHGRAM GSS               | Transformers                                   | 10.501 | 7,25,854    |  | 20-Feb-20 | 31-Mar-20 | 40   |  | #REF! |  |
| 456 | 132KV PANCHGRAM GSS               | Transformers                                   | 10.501 | 7,25,854    |  | 28-Aug-20 | 31-Mar-20 | -150 |  | #REF! |  |
| 457 | 132KV PANCHGRAM GSS               | Electrical wiring, light and fan installations | 10.820 | 3,22,561    |  | 18-Mar-20 | 31-Mar-20 | 13   |  | #REF! |  |
| 458 | 132KV PANCHGRAM GSS               | Electrical wiring, light and fan installations | 10.820 | 3,22,561    |  | 11-Sep-20 | 31-Mar-20 | -164 |  | #REF! |  |
| 459 | 132KV PANCHGRAM GSS               | Air conditioning plant static                  | 10.515 | 4,04,330    |  | 01-Aug-20 | 31-Mar-20 | -123 |  | #REF! |  |
| 460 | 132KV PANCHGRAM GSS               | Air conditioning plant static                  | 10.515 | 4,85,194    |  | 15-Sep-20 | 31-Mar-20 | -168 |  | #REF! |  |
| 461 | 132KV PANCHGRAM GSS               | Other miscellaneous equipment                  | 10.525 | 15,97,620   |  | 04-Dec-20 | 31-Mar-20 | -248 |  | #REF! |  |
| 462 | 132KV PANCHGRAM GSS               | Other miscellaneous equipment                  | 10.525 | 15,90,540   |  | 20-Mar-20 | 31-Mar-20 | 11   |  | #REF! |  |
| 463 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 14,13,703   |  | 17-Sep-19 | 31-Mar-20 | 196  |  | #REF! |  |
| 464 | 132KV PANCHGRAM GSS               | Roads  | 10.401 | 31,84,704   |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 465 | 132KV PANCHGRAM GSS               | Miscellaneous Civil works                      | 10.402 | 3,61,26,870 |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 466 | 132KV PANCHGRAM GSS               | Building containing Transmission installations | 10.201 | 43,71,902   |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 467 | 132KV PANCHGRAM GSS               | Miscellaneous Civil Works                      | 10.401 | 20,94,177   |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 468 | 132KV PANCHGRAM GSS               | Overhead Lines                                 | 10.601 | 20,82,742   |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 469 | 132KV PANCHGRAM GSS               | Other miscellaneous equipment                  | 10.525 | 14,86,051   |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 470 | 132KV PANCHGRAM GSS               | Transformers                                   | 10.501 | 3,25,85,499 |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 471 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 5,47,48,997 |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 472 | 132KV PANCHGRAM GSS               | Furniture and Fixtures                         | 10.810 | 94,500      |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 473 | 132KV PANCHGRAM GSS               | Other office equipment                         | 10.909 | 48,432      |  | 28-Sep-16 | 31-Mar-20 | 1280 |  |       |  |
| 474 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 54,04,169   |  | 27-Sep-20 | 31-Mar-20 | -180 |  |       |  |
| 475 | 132KV PANCHGRAM GSS               | Other plant & equipment                        | 10.502 | 27,02,084   |  | 30-Oct-20 | 31-Mar-20 | -213 |  |       |  |
| 476 | 132KV PANCHGRAM GSS               | Batteries including charging equipment         | 10.508 | 5,36,958    |  | 22-Nov-17 | 31-Mar-20 | 860  |  |       |  |
| 477 | 132KV PANCHGRAM GSS               | Batteries including charging equipment         | 10.508 | 5,36,958    |  | 29-Nov-17 | 31-Mar-20 | 853  |  |       |  |

|     |                      |  |        |              |   |           |           |       |  |       |
|-----|----------------------|--|--------|--------------|---|-----------|-----------|-------|--|-------|
| 478 | 132KV PANCHGRAM GSS  | Overhead Lines                                 | 10.601 | 1,12,53,839  |   | 03-Feb-21 | 31-Mar-20 | -309  |  | #REF! |
| 479 | 132KV PANCHGRAM GSS  | Overhead Lines                                 | 10.601 | 72,00,656    |   | 11-Feb-21 | 31-Mar-20 | -317  |  | #REF! |
| 480 | 132KV PANCHGRAM GSS  | Overhead Lines                                 | 10.601 | 37,43,886    |   | 10-Feb-21 | 31-Mar-20 | -316  |  |       |
| 481 | 132KV PANCHGRAM GSS  | Overhead Lines                                 | 10.601 | 1,28,242     |   | 06-Feb-21 | 31-Mar-20 | -312  |  |       |
| 482 | 132KV PANCHGRAM GSS  | Overhead Lines                                 | 10.601 | 17,02,476    |   | 25-Jan-21 | 31-Mar-20 | -300  |  |       |
| 483 | 132KV PANCHGRAM GSS  | Overhead Lines                                 | 10.601 | 35,25,949    |   | 06-Feb-21 | 31-Mar-20 | -312  |  |       |
| 484 | SILCHAR DIVISION     | Land owned under full title                    | 10.101 | 1,32,64,232  |   |           | 31-Mar-20 | 43921 |  |       |
| 485 | SILCHAR DIVISION     | Electrical wiring, light and fan installations | 10.820 | 3,22,561     |   | 08-Mar-20 | 31-Mar-20 | 23    |  |       |
| 486 | SILCHAR DIVISION     | Electrical wiring, light and fan installations | 10.820 | 3,22,561     |   | 16-Mar-20 | 31-Mar-20 | 15    |  |       |
| 487 | SILCHAR DIVISION     | Miscellaneous Civil Works                      | 10.402 | 91,067       |   | 28-Feb-18 | 31-Mar-20 | 762   |  |       |
| 488 | SILCHAR DIVISION     | Miscellaneous Civil Works                      | 10.402 | 2,43,322     |   | 17-Feb-20 | 31-Mar-20 | 43    |  |       |
| 489 | SILCHAR DIVISION     | Air conditioning plant static                  | 10.515 | 4,04,330     |   | 07-Aug-20 | 31-Mar-20 | -129  |  |       |
| 490 | SILCHAR DIVISION     | Electrical wiring, light and fan installations | 10.820 | 2,58,841     |   | 19-Aug-20 | 31-Mar-20 | -141  |  |       |
| 491 | SILCHAR DIVISION     | Electrical wiring, light and fan installations | 10.820 | 63,720       |   | 19-Aug-20 | 31-Mar-20 | -141  |  |       |
| 492 | SILCHAR DIVISION     | Roads  | 10.401 | 1,27,995     |   | 27-Mar-19 | 31-Mar-20 | 370   |  |       |
| 493 | SILCHAR DIVISION     | Air conditioning plant static                  | 10.515 | 4,04,330     |   | 18-Jul-20 | 31-Mar-20 | -109  |  |       |
| 494 | SILCHAR DIVISION     | Air conditioning plant static                  | 10.515 | 4,04,330     |   | 16-Oct-20 | 31-Mar-20 | -199  |  |       |
| 495 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 1,62,82,508  |   | 15-Oct-18 | 31-Mar-20 | 533   |  |       |
| 496 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 1,69,48,665  |   | 27-Dec-18 | 31-Mar-20 | 460   |  |       |
| 497 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 1,14,72,775  |   | 16-Jan-19 | 31-Mar-20 | 440   |  |       |
| 498 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 9,28,738     |   | 22-Dec-18 | 31-Mar-20 | 465   |  |       |
| 499 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 7,33,276     |   | 27-Feb-19 | 31-Mar-20 | 398   |  |       |
| 500 | SILCHAR DIVISION     | Transformers                                   | 10.501 | 2,35,47,934  |   | 16-Nov-17 | 31-Mar-20 | 866   |  |       |
| 501 | SILCHAR DIVISION     | Transformers                                   | 10.501 | 7,25,854     |   | 20-Jun-18 | 31-Mar-20 | 650   |  |       |
| 502 | SILCHAR DIVISION     | Transformers                                   | 10.501 | 7,25,854     |   | 18-Feb-20 | 31-Mar-20 | 42    |  |       |
| 503 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 15,90,540    |   | 23-Mar-20 | 31-Mar-20 | 8     |  |       |
| 504 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 15,90,540    |   | 18-Mar-20 | 31-Mar-20 | 13    |  |       |
| 505 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 5,65,222     |   | 17-Nov-19 | 31-Mar-20 | 135   |  |       |
| 506 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 3,69,902     |   | 11-Sep-19 | 31-Mar-20 | 202   |  |       |
| 507 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 3,69,902     |   | 17-Sep-19 | 31-Mar-20 | 196   |  |       |
| 508 | SILCHAR DIVISION     | Switch-gear including cable connections        | 10.507 | 73,160       |   | 20-Nov-17 | 31-Mar-20 | 862   |  |       |
| 509 | SILCHAR DIVISION     | Lighting arrestors                             | 10.510 | 1,38,060     |   | 20-Nov-17 | 31-Mar-20 | 862   |  |       |
| 510 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 1,09,740     |   | 09-Aug-17 | 31-Mar-20 | 965   |  |       |
| 511 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 1,69,208     |   | 24-Apr-18 | 31-Mar-20 | 707   |  |       |
| 512 | SILCHAR DIVISION     | Miscellaneous Civil Works                      | 10.402 | 72,55,389    |   | 08-Dec-15 | 31-Mar-20 | 1575  |  |       |
| 513 | SILCHAR DIVISION     | Miscellaneous Civil Works                      | 10.402 | 69,43,098    |   | 04-Jul-15 | 31-Mar-20 | 1732  |  |       |
| 514 | SILCHAR DIVISION     | Miscellaneous Civil Works                      | 10.402 | 57,49,342    |   | 14-Jul-15 | 31-Mar-20 | 1722  |  |       |
| 515 | SILCHAR DIVISION     | Miscellaneous Civil Works                      | 10.401 | 8,26,821     |   | 21-Jun-16 | 31-Mar-20 | 1379  |  |       |
| 516 | SILCHAR DIVISION     | Miscellaneous Civil Works                      | 10.402 | 1,36,439     |   | 04-Jun-13 | 31-Mar-20 | 2492  |  |       |
| 517 | SILCHAR DIVISION     | Miscellaneous Civil Works                      | 10.402 | 19,000       |   | 05-Jun-13 | 31-Mar-20 | 2491  |  |       |
| 518 | SILCHAR DIVISION     | Miscellaneous Civil Works                      | 10.402 | 3,85,838     |   | 04-Jan-21 | 31-Mar-20 | -279  |  |       |
| 519 | SILCHAR DIVISION     | Transformers                                   | 10.501 | 3,63,04,579  |   | 26-Mar-19 | 31-Mar-20 | 371   |  |       |
| 520 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 12,85,41,866 |   | 26-Mar-19 | 31-Mar-20 | 371   |  |       |
| 521 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 13,85,276    |   | 26-Mar-19 | 31-Mar-20 | 371   |  |       |
| 522 | SILCHAR DIVISION     | Other plant & equipment                        | 10.502 | 14,86,051    |   | 30-Jan-16 | 31-Mar-20 | 1522  |  |       |
| 523 | MRT DIVN JORHAT      | Other plant & equipment                        | 10.502 | 13,111       |   | 12-Feb-21 | 31-Mar-20 | -318  |  |       |
| 524 | MRT DIVN JORHAT      | Other plant & equipment                        | 10.502 | 89,668       |   | 09-Feb-21 | 31-Mar-20 | -315  |  |       |
| 525 | MRT DIVN JORHAT      | Other plant & equipment                        | 10.502 | 4,64,643     |   | 31-Mar-21 | 31-Mar-20 | -365  |  |       |
| 526 | MRT DIVN JORHAT      | Computers and accessories                      | 10.905 | 6,800        |   | 15-Mar-21 | 31-Mar-20 | -349  |  |       |
| 527 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 70,85,900    |   | 21-Mar-20 | 31-Mar-20 | 10    |  |       |
| 528 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 52,13,825    |   | 23-Jul-20 | 31-Mar-20 | -114  |  |       |
| 529 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 26,06,912    |   | 06-Aug-20 | 31-Mar-20 | -128  |  |       |
| 530 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 26,06,912    |   | 13-Jul-20 | 31-Mar-20 | -104  |  |       |
| 531 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 13,44,020    |   | 17-Aug-20 | 31-Mar-20 | -139  |  |       |
| 532 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 13,44,020    |   | 30-Jul-20 | 31-Mar-20 | -121  |  |       |
| 533 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 27,57,660    |   | 30-Jul-20 | 31-Mar-20 | -121  |  |       |
| 534 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 27,57,660    |   | 21-Aug-20 | 31-Mar-20 | -143  |  |       |
| 535 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 24,19,000    |   | 29-Jul-20 | 31-Mar-20 | -120  |  |       |
| 536 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 24,19,000    |   | 29-Jul-20 | 31-Mar-20 | -120  |  |       |
| 537 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 24,19,000    |   | 25-Jul-20 | 31-Mar-20 | -116  |  |       |
| 538 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 3,09,39,600  |   | 13-Aug-20 | 31-Mar-20 | -135  |  |       |
| 539 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 1,26,09,480  |   | 25-Aug-20 | 31-Mar-20 | -147  |  |       |
| 540 | MRT DIVISION NARENGI | Other office equipment                         | 10.909 | 61,950       |   | 21-Aug-20 | 31-Mar-20 | -143  |  |       |
| 541 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 26,06,912    |   | 10-Sep-20 | 31-Mar-20 | -163  |  |       |
| 542 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 26,06,912    |   | 05-Dec-20 | 31-Mar-20 | -249  |  |       |
| 543 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 26,06,912    |   | 27-Feb-21 | 31-Mar-20 | -333  |  |       |
| 544 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 1,94,34,600  |   | 13-Oct-20 | 31-Mar-20 | -196  |  |       |
| 545 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 36,362       |   | 09-Feb-21 | 31-Mar-20 | -315  |  |       |
| 546 | MRT DIVISION NARENGI | Miscellaneous Civil Works                      | 10.402 | 21,080       |   | 24-Feb-21 | 31-Mar-20 | -330  |  |       |
| 547 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 13,27,500    |   | 16-May-20 | 31-Mar-20 | -46   |  |       |
| 548 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 32,869       |   | 04-Mar-21 | 31-Mar-20 | -338  |  |       |
| 549 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | 15,397       |   | 04-Mar-21 | 31-Mar-20 | -338  |  |       |
| 550 | MRT DIVISION NARENGI | Other plant & equipment                        | 10.502 | -4,64,643    |   | 13-Nov-19 | 31-Mar-20 | 139   |  |       |
| 551 | MRT DIVISION NARENGI | Meter testing laboratory tools & equipment     | 10.518 | -27,14,000   |   | 02-Jul-19 | 31-Mar-20 | 273   |  |       |
| 552 | MRT DIVISION NARENGI | Tools & tackles                                | 10.520 | -5,62,224    |   | 03-Aug-13 | 31-Mar-20 | 2432  |  |       |
| 553 | MRT DIVISION NARENGI | Tools & tackles                                | 10.520 | -5,62,224    |   | 03-Aug-13 | 31-Mar-20 | 2432  |  |       |
| 554 | MRT DIVISION NARENGI | Meter testing laboratory tools & equipment     | 10.518 | -54,71,660   |   | 02-Jul-19 | 31-Mar-20 | 273   |  |       |
| 555 | T&C DIVISION TEZPUR  | Metering equipment                             | 10.604 | 10,325       |   | 02-Sep-20 | 31-Mar-20 | -155  |  |       |
| 556 | T&C DIVISION TEZPUR  | Meter testing laboratory tools & equipment     | 10.518 | 2,02,960     |   | 27-May-19 | 31-Mar-20 | 309   |  |       |
| 557 | T&C DIVISION TEZPUR  | Meter testing laboratory tools & equipment     | 10.518 | 33,27,600    |   | 27-May-19 | 31-Mar-20 | 309   |  |       |
| 558 | T&C DIVISION TEZPUR  | Meter testing laboratory tools & equipment     | 10.518 | 4,77,900     |   | 27-May-19 | 31-Mar-20 | 309   |  |       |
| 559 | 132 KV DEPOTA GSS    | Building                                       | 10.201 | 17,68,451    |   | 03-Feb-20 | 31-Mar-20 | 57    |  |       |
| 560 | 132 KV DEPOTA GSS    | Building                                       | 10.204 | 21,54,676    |   | 15-Jul-20 | 31-Mar-20 | -106  |  |       |
| 561 | 132 KV DEPOTA GSS    | Building                                       | 10.204 | 23,18,387    |   | 15-Jul-20 | 31-Mar-20 | -106  |  |       |
| 562 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 2,56,118     |   | 08-Feb-20 | 31-Mar-20 | 52    |  |       |
| 563 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 1,11,864     |   | 08-Feb-20 | 31-Mar-20 | 52    |  |       |
| 564 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 5,53,778     |   | 13-Mar-20 | 31-Mar-20 | 18    |  |       |
| 565 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 5,53,698     |   | 13-Mar-20 | 31-Mar-20 | 18    |  |       |
| 566 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 15,44,765    |   | 24-Mar-20 | 31-Mar-20 | 7     |  |       |
| 567 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 15,44,273    |   | 24-Mar-20 | 31-Mar-20 | 7     |  |       |
| 568 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 4,45,000     |   | 09-Feb-20 | 31-Mar-20 | 51    |  |       |
| 569 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 11,79,705    |   | 09-Feb-20 | 31-Mar-20 | 51    |  |       |
| 570 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 1,20,000     |   | 10-May-20 | 31-Mar-20 | -40   |  |       |
| 571 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 4,45,000     |   | 10-May-20 | 31-Mar-20 | -40   |  |       |
| 572 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 7,950        |   | 10-May-20 | 31-Mar-20 | -40   |  |       |
| 573 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 70,100       |   | 10-May-20 | 31-Mar-20 | -40   |  |       |
| 574 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 46,000       |   | 10-May-20 | 31-Mar-20 | -40   |  |       |
| 575 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 10,60,879    |   | 10-May-20 | 31-Mar-20 | -40   |  |       |
| 576 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 4,45,000     |   | 10-May-20 | 31-Mar-20 | -40   |  |       |
| 577 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 11,79,882    |   | 10-May-20 | 31-Mar-20 | -40   |  |       |
| 578 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 3,71,700     | 0 | 03-Jul-20 | 31-Mar-20 | -94   |  |       |
| 579 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 8,40,000     |   | 12-Jun-20 | 31-Mar-20 | -73   |  |       |
| 580 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 5,93,865     |   | 12-Jun-20 | 31-Mar-20 | -73   |  |       |
| 581 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 8,40,000     |   | 12-Jun-20 | 31-Mar-20 | -73   |  |       |
| 582 | 132 KV DEPOTA GSS    | Miscellaneous Civil Works                      | 10.402 | 5,93,778     |   | 12-Jun-20 | 31-Mar-20 | -73   |  |       |





|     |                      |  |        |              |
|-----|----------------------|--|--------|--------------|
| 700 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 1,21,339     |
| 701 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 73,313       |
| 702 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 26,899       |
| 703 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 15,475       |
| 704 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 5,158        |
| 705 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 21,355       |
| 706 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 5,192        |
| 707 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 16,163       |
| 708 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 50,731       |
| 709 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 30,84,629    |
| 710 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 15,51,062    |
| 711 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 37,60,888    |
| 712 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 37,57,360    |
| 713 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 15,80,038    |
| 714 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 15,77,678    |
| 715 | 132 KV DEPOTA GSS    | Other Plant & Equipment                    | 10.502 | 15,82,398    |
| 716 | 132 KV DEPOTA GSS    | Switch-gear                                | 10.507 | 50,339       |
| 717 | 132 KV DEPOTA GSS    | Switch-gear                                | 10.507 | 39,152       |
| 718 | 132 KV DEPOTA GSS    | Switch-gear                                | 10.507 | 50,339       |
| 719 | 132 KV DEPOTA GSS    | Switch-gear                                | 10.507 | 39,152       |
| 720 | 132 KV DEPOTA GSS    | Lighting Arrester                          | 10.511 | 51,047       |
| 721 | 132 KV DEPOTA GSS    | Lighting Arrester                          | 10.511 | 40,271       |
| 722 | 132 KV DEPOTA GSS    | Lighting Arrester                          | 10.511 | 26,208       |
| 723 | 132 KV DEPOTA GSS    | Lighting Arrester                          | 10.511 | 26,208       |
| 724 | 132 KV DEPOTA GSS    | Lighting Arrester                          | 10.511 | 39,312       |
| 725 | 132 KV DEPOTA GSS    | Lighting Arrester                          | 10.511 | 26,208       |
| 726 | 132 KV DEPOTA GSS    | Communication Equipment                    | 10.512 | 7,69,365     |
| 727 | 132 KV DEPOTA GSS    | Communication Equipment                    | 10.512 | 1,26,142     |
| 728 | 132 KV DEPOTA GSS    | Communication Equipment                    | 10.512 | 17,80,325    |
| 729 | 132 KV DEPOTA GSS    | Communication Equipment                    | 10.512 | 4,62,855     |
| 730 | 132 KV DEPOTA GSS    | Meter Testing Laboratory Tools & Equipment | 10.518 | 9,20,400     |
| 731 | 132 KV DEPOTA GSS    | Overhead Line                              | 10.601 | 53,100       |
| 732 | 132 KV DEPOTA GSS    | Overhead Line                              | 10.601 | 53,100       |
| 733 | 132 KV DEPOTA GSS    | Overhead Line                              | 10.601 | 53,100       |
| 734 | 132 KV DEPOTA GSS    | Overhead Line                              | 10.601 | 53,100       |
| 735 | 132 KV DEPOTA GSS    | Overhead Line                              | 10.601 | 1,37,00,266  |
| 736 | 132 KV DEPOTA GSS    | Overhead Line                              | 10.601 | 1,32,87,974  |
| 737 | 132 KV DEPOTA GSS    | Electric Wiring Light & Fan Installat      | 10.820 | 3,22,561     |
| 738 | 132 KV DEPOTA GSS    | Electric Wiring Light & Fan Installat      | 10.820 | 3,22,561     |
| 739 | 132 KV DEPOTA GSS    | Electric Wiring Light & Fan Installat      | 10.820 | 3,22,561     |
| 740 | 132 KV DEPOTA GSS    | Electric Wiring Light & Fan Installat      | 10.820 | 3,22,561     |
| 741 | 220 KV SAMAGURI GSS  | Miscellaneous Civil Works                  | 10.402 | 21,38,013    |
| 742 | 220 KV SAMAGURI GSS  | Electric Wiring Light & Fan Installat      | 10.820 | 9,67,684     |
| 743 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 1,68,740     |
| 744 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 2,00,718     |
| 745 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 61,360       |
| 746 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 1,62,840     |
| 747 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 6,05,733     |
| 748 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 12,68,500    |
| 749 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 2,97,360     |
| 750 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 2,40,024     |
| 751 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 2,40,231     |
| 752 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 2,02,960     |
| 753 | 220 KV SAMAGURI GSS  | Overhead Line                              | 10.601 | 5,68,029     |
| 754 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 43,90,987    |
| 755 | 220 KV SAMAGURI GSS  | Other Plant & Equipment                    | 10.502 | 55,94,200    |
| 756 | 220 KV SAMAGURI GSS  | Tools & tackles                            | 10.520 | 5,62,224     |
| 757 | NORTH LAKHIMPUR DIVN | Other buildings                            | 10.204 | 15,01,863    |
| 758 | NORTH LAKHIMPUR DIVN | Miscellaneous Civil Works                  | 10.402 | 3,87,168     |
| 759 | NORTH LAKHIMPUR DIVN | Miscellaneous Civil Works                  | 10.402 | 4,25,300     |
| 760 | NORTH LAKHIMPUR DIVN | Miscellaneous Civil Works                  | 10.402 | 14,40,543    |
| 761 | NORTH LAKHIMPUR DIVN | Miscellaneous Civil Works                  | 10.402 | 20,42,934    |
| 762 | NORTH LAKHIMPUR DIVN | Miscellaneous Civil Works                  | 10.402 | 15,63,067    |
| 763 | NORTH LAKHIMPUR DIVN | Miscellaneous Civil Works                  | 10.402 | 4,14,901     |
| 764 | NORTH LAKHIMPUR DIVN | Miscellaneous Civil Works                  | 10.402 | 93,641       |
| 765 | NORTH LAKHIMPUR DIVN | Miscellaneous Civil Works                  | 10.402 | 2,69,850     |
| 766 | NORTH LAKHIMPUR DIVN | Miscellaneous Civil Works                  | 10.402 | 10,76,994    |
| 767 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 7,25,854     |
| 768 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 7,25,854     |
| 769 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 18,27,504    |
| 770 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 11,42,826    |
| 771 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 32,000       |
| 772 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 6,000        |
| 773 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 5,92,360     |
| 774 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 5,92,360     |
| 775 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 10,86,817    |
| 776 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 9,92,558     |
| 777 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 6,000        |
| 778 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 7,25,854     |
| 779 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 2,14,641     |
| 780 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | 2,03,500     |
| 781 | NORTH LAKHIMPUR DIVN | Transformer                                | 10.501 | -2,05,42,339 |
| 782 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 37,92,830    |
| 783 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 35,60,641    |
| 784 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 6,564        |
| 785 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 6,564        |
| 786 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 6,565        |
| 787 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 36,88,566    |
| 788 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 15,90,658    |
| 789 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 15,90,658    |
| 790 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 15,97,738    |
| 791 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 1,83,036     |
| 792 | NORTH LAKHIMPUR DIVN | Other plant & equipments                   | 10.502 | 36,580       |
| 793 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 76,43,238    |
| 794 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 48,92,744    |
| 795 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 34,49,909    |
| 796 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 24,72,952    |
| 797 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 23,600       |
| 798 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 47,200       |
| 799 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 34,979       |
| 800 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 54,19,790    |
| 801 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 38,11,374    |
| 802 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 3,95,632     |
| 803 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 2,11,784     |
| 804 | NORTH LAKHIMPUR DIVN | Switch-gear including cable connec         | 10.507 | 1,81,105     |
| 805 | NORTH LAKHIMPUR DIVN | Batteries including charging equipm        | 10.508 | 1,08,989     |
| 806 | NORTH LAKHIMPUR DIVN | Lighting Arrester                          | 10.511 | 39,312       |
| 807 | NORTH LAKHIMPUR DIVN | Lighting Arrester                          | 10.511 | 13,104       |
| 808 | NORTH LAKHIMPUR DIVN | Lighting Arrester                          | 10.511 | 13,104       |
| 809 | NORTH LAKHIMPUR DIVN | Lighting Arrester                          | 10.511 | 13,104       |
| 810 | NORTH LAKHIMPUR DIVN | Lighting Arrester                          | 10.511 | 21,240       |
| 811 | NORTH LAKHIMPUR DIVN | Lighting Arrester                          | 10.511 | 13,104       |
| 812 | NORTH LAKHIMPUR DIVN | Lighting Arrester                          | 10.511 | 82,548       |
| 813 | NORTH LAKHIMPUR DIVN | Communication Equipment                    | 10.512 | 58,92,691    |
| 814 | NORTH LAKHIMPUR DIVN | Communication Equipment                    | 10.512 | 15,69,343    |
| 815 | NORTH LAKHIMPUR DIVN | Meter Testing Laboratory Tools & E         | 10.518 | 5,42,800     |

|            |           |         |       |       |
|------------|-----------|---------|-------|-------|
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 18-Jan-21  | 31-Mar-20 | -293    |       |       |
| 15-Oct-20  | 31-Mar-20 | -198    |       |       |
| 08-Mar-20  | 31-Mar-20 | 23      |       |       |
| 07-Jul-20  | 31-Mar-20 | -98     |       |       |
| 07-Mar-20  | 31-Mar-20 | 24      |       |       |
| 08-Feb-20  | 31-Mar-20 | 52      |       |       |
| 08-Feb-20  | 31-Mar-20 | 52      |       |       |
| 08-Feb-20  | 31-Mar-20 | 52      |       |       |
| 08-Feb-20  | 31-Mar-20 | 52      |       |       |
| 08-Feb-20  | 31-Mar-20 | 52      |       |       |
| 08-Feb-20  | 31-Mar-20 | 52      |       |       |
| 10-Jun-20  | 31-Mar-20 | -71     |       |       |
| 18-Jun-20  | 31-Mar-20 | -79     |       |       |
| 18-Nov-20  | 31-Mar-20 | -232    |       |       |
| 20-11-2020 | 31-Mar-20 | #VALUE! |       |       |
| 27-Nov-20  | 31-Mar-20 | -241    |       |       |
| 27-Nov-20  | 31-Mar-20 | -241    |       |       |
| 27-Nov-20  | 31-Mar-20 | -241    |       |       |
| 27-Nov-20  | 31-Mar-20 | -241    |       |       |
| 27-May-19  | 31-Mar-20 | 309     |       |       |
| 21-Oct-20  | 31-Mar-20 | -204    |       |       |
| 22-Oct-20  | 31-Mar-20 | -205    |       |       |
| 23-Oct-20  | 31-Mar-20 | -206    |       |       |
| 24-Oct-20  | 31-Mar-20 | -207    |       |       |
| 31-Aug-19  | 31-Mar-20 | 213     |       |       |
| 27-Feb-20  | 31-Mar-20 | 33      |       |       |
| 20-Mar-20  | 31-Mar-20 | 11      |       |       |
| 20-Mar-20  | 31-Mar-20 | 11      |       |       |
| 23-May-20  | 31-Mar-20 | -53     |       |       |
| 25-Apr-20  | 31-Mar-20 | -25     |       |       |
| 15-Jan-20  | 31-Mar-20 | 76      |       |       |
| 17-Mar-20  | 31-Mar-20 | 14      |       |       |
| 05-Jul-19  | 31-Mar-20 | 270     |       |       |
| 23-Nov-17  | 31-Mar-20 | 859     |       |       |
| 27-Jul-18  | 31-Mar-20 | 613     |       |       |
| 10-Oct-18  | 31-Mar-20 | 538     |       |       |
| 09-Sep-19  | 31-Mar-20 | 204     |       |       |
| 09-Aug-19  | 31-Mar-20 | 235     |       |       |
| 24-Feb-20  | 31-Mar-20 | 36      |       | #REF! |
| 08-Mar-20  | 31-Mar-20 | 23      |       | #REF! |
| 12-Jan-20  | 31-Mar-20 | 79      |       | #REF! |
| 14-Feb-20  | 31-Mar-20 | 46      |       | #REF! |
| 05-Aug-19  | 31-Mar-20 | 239     |       | #REF! |
| 16-Sep-20  |           |         |       |       |
| 27-Nov-20  | 31-Mar-20 | -241    |       | #REF! |
| 05-Sep-20  | 31-Mar-20 | -158    |       | #REF! |
| 24-Feb-20  |           |         |       |       |
| 28-Dec-20  | 31-Mar-20 | -272    |       |       |
| 04-Dec-20  | 31-Mar-20 | -248    |       |       |
| 13-Mar-20  | 31-Mar-20 | 18      |       |       |
| 04-Jun-20  | 31-Mar-20 | -65     |       |       |
| 26-Apr-20  | 31-Mar-20 | -26     |       |       |
| 12-Oct-19  | 31-Mar-20 | 171     |       |       |
| 17-Mar-20  | 31-Mar-20 | 14      |       |       |
| 17-Mar-20  | 31-Mar-20 | 14      |       |       |
| 30-Aug-20  | 31-Mar-20 | -152    |       |       |
| 02-Mar-20  |           |         |       |       |
| 21-Jan-20  | 31-Mar-20 | 70      |       |       |
| 12-Jan-19  | 31-Mar-20 | 444     |       |       |
| 23-Mar-18  | 31-Mar-20 | 739     |       |       |
| 23-Oct-19  | 31-Mar-20 | 160     |       |       |
| 20-Feb-20  | 31-Mar-20 | 40      |       |       |
| 15-Mar-20  | 31-Mar-20 | 16      |       |       |
| 14-Mar-20  | 31-Mar-20 | 17      |       |       |
| 12-Dec-19  | 31-Mar-20 | 110     |       |       |
| 15-Dec-19  | 31-Mar-20 | 107     |       |       |
| 12-Oct-19  | 31-Mar-20 | 171     |       |       |
| 22-Aug-20  | 31-Mar-20 | -144    | 6.33% | #REF! |
| 29-Sep-18  | 31-Mar-20 | 549     |       |       |
| 29-Sep-18  | 31-Mar-20 | 549     |       |       |
| 23-Jul-14  | 31-Mar-20 | 2078    |       |       |
| 30-Jul-20  | 31-Mar-20 | -121    |       |       |
| 10-Jul-20  | 31-Mar-20 | -101    |       |       |
| 08-Jul-19  | 31-Mar-20 | 267     |       |       |
| 26-Apr-20  | 31-Mar-20 | -26     |       |       |
| 12-Oct-19  | 31-Mar-20 | 171     |       |       |
| 18-Sep-20  | 31-Mar-20 | -171    |       |       |
| 14-Oct-20  | 31-Mar-20 | -197    |       |       |
| 06-Mar-20  | 31-Mar-20 | 25      |       |       |
| 30-May-20  | 31-Mar-20 | -60     |       |       |
| 27-Feb-10  | 31-Mar-20 | 3685    |       |       |
| 13-Feb-21  | 31-Mar-20 | -319    |       |       |
| 30-Jul-20  | 31-Mar-20 | -121    |       |       |
| 30-Jul-20  |           |         |       |       |
| 10-Jul-20  | 31-Mar-20 | -101    |       |       |
| 10-Jul-20  | 31-Mar-20 | -101    |       |       |
| 19-Mar-18  | 31-Mar-20 | 743     |       |       |
| 16-Oct-19  | 31-Mar-20 | 167     |       |       |
| 28-Aug-20  | 31-Mar-20 | -150    |       |       |
| 13-Oct-20  | 31-Mar-20 | -196    |       | #REF! |
| 13-Oct-20  | 31-Mar-20 | -196    |       | #REF! |
| 20-Apr-17  | 31-Mar-20 | 1076    |       |       |
| 31-Aug-18  | 31-Mar-20 | 578     |       |       |
| 31-Aug-18  | 31-Mar-20 | 578     |       |       |
| 29-Nov-15  | 31-Mar-20 | 1584    |       |       |
| 29-Jul-20  | 31-Mar-20 | -120    |       |       |
| 08-Aug-20  | 31-Mar-20 | -130    |       |       |
| 10-Oct-20  | 31-Mar-20 | -193    |       |       |
| 18-Oct-20  | 31-Mar-20 | -201    |       |       |
| 30-Jul-20  |           |         |       |       |
| 20-Dec-20  |           |         |       |       |
| 29-Jul-17  |           |         |       |       |
| 27-Nov-20  |           |         |       |       |
| 16-Sep-20  |           |         |       |       |
| 22-Feb-21  |           |         |       |       |

|     |                      |  |        |                       |           |           |      |              |  |
|-----|----------------------|--|--------|-----------------------|-----------|-----------|------|--------------|--|
| 816 | NORTH LAKHIMPUR DIVN | Overhead Line                          | 10.601 | 1,74,83,398           | 10-Oct-17 |           |      |              |  |
| 817 | NORTH LAKHIMPUR DIVN | Overhead Line                          | 10.601 | 46,60,153             | 30-Sep-18 |           |      |              |  |
| 818 | NORTH LAKHIMPUR DIVN | Overhead Line                          | 10.601 | 93,92,447             | 30-Jan-19 |           |      |              |  |
| 819 | NORTH LAKHIMPUR DIVN | Electric Wiring Light & Fan Installat  | 10.820 | 11,872                | 20-Dec-20 |           |      |              |  |
| 820 | NORTH LAKHIMPUR DIVN | Electric Wiring Light & Fan Installat  | 10.820 | 59,360                | 11-Dec-20 |           |      |              |  |
| 821 | NORTH LAKHIMPUR DIVN | Electric Wiring Light & Fan Installat  | 10.820 | 3,22,561              | 21-Sep-20 |           |      |              |  |
| 822 | NORTH LAKHIMPUR DIVN | Electric Wiring Light & Fan Installat  | 10.820 | 3,22,561              | 18-Mar-20 |           |      |              |  |
| 823 | NORTH LAKHIMPUR DIVN | Electric Wiring Light & Fan Installat  | 10.820 | 3,22,561              | 16-May-20 |           |      |              |  |
| 824 | NORTH LAKHIMPUR DIVN | Electric Wiring Light & Fan Installat  | 10.820 | 2,200                 | 11-Dec-20 |           |      |              |  |
| 825 | NORTH LAKHIMPUR DIVN | Electric Wiring Light & Fan Installat  | 10.820 | 71,232                | 11-Dec-20 |           |      |              |  |
| 826 | NORTH LAKHIMPUR DIVN | Transformer                            | 10.501 | -2,023                | 23-Mar-18 |           |      |              |  |
| 827 | NORTH LAKHIMPUR DIVN | Other Plant & Equipments               | 10.502 | -113                  | 23-Mar-18 |           |      |              |  |
| 828 | NORTH LAKHIMPUR DIVN | Transformer                            | 10.501 | -6,069                | 06-Jun-18 |           |      |              |  |
| 829 | NORTH LAKHIMPUR DIVN | Other Plant & Equipments               | 10.502 | -337                  | 06-Jun-18 |           |      |              |  |
| 830 | NORTH LAKHIMPUR DIVN | Transformer                            | 10.501 | -2,022                | 07-Jun-18 |           |      |              |  |
| 831 | NORTH LAKHIMPUR DIVN | Other Plant & Equipments               | 10.502 | -112                  | 07-Jun-18 |           |      |              |  |
| 832 | NAGAON T&T DIVISION  | Tools & tackles                        | 10.520 | 5,62,224              | 03-Aug-13 |           |      |              |  |
| 833 | NAGAON T&T DIVISION  | Overhead Line                          | 10.601 | 58,10,360             | 08-Jun-20 |           |      |              |  |
| 834 | NAGAON T&T DIVISION  | Overhead Line                          | 10.601 | 76,263                | 08-Jun-20 |           |      |              |  |
| 835 | NAGAON T&T DIVISION  | Overhead Line                          | 10.601 | 48,44,490             | 08-Jun-20 |           |      |              |  |
| 836 | NAGAON T&T DIVISION  | Overhead Line                          | 10.601 | 32,56,977             | 01-Sep-20 |           |      |              |  |
| 837 | NAGAON T&T DIVISION  | Overhead Line                          | 10.601 | 76,971                | 01-Sep-20 |           |      |              |  |
| 838 | NAGAON T&T DIVISION  | Overhead Line                          | 10.601 | 6,42,929              | 01-Sep-20 |           |      |              |  |
| 839 | NAGAON T&T DIVISION  | Overhead Line                          | 10.601 | 4,39,544              | 01-Sep-20 |           |      |              |  |
| 840 | NAGAON T&T DIVISION  | Overhead Line                          | 10.601 | 1,25,552              | 31-Mar-19 |           |      |              |  |
| 841 | NAGAON T&T DIVISION  | Miscellaneous equipments               | 10.605 | 2,02,960              | 25-May-20 |           |      |              |  |
| 842 | NAGAON T&T DIVISION  | Furniture and Fixtures                 | 10.810 | 1,06,477              | 23-Dec-19 |           |      |              |  |
| 843 | NAGAON T&T DIVISION  | Other office equipment                 | 10.909 | 19,781                | 27-Nov-19 |           |      |              |  |
| 844 | CORPORATE AEGCL      | Air Conditioning, Plant- portable      | 10.516 | 1,49,250              | 20-Jul-20 |           |      |              |  |
| 845 | CORPORATE AEGCL      | Air Conditioning, Plant- portable      | 10.516 | 7,929                 | 20-Jul-20 |           |      |              |  |
| 846 | CORPORATE AEGCL      | Furniture & Fixtures                   | 10.81  | 1,27,086              | 27-Aug-20 |           |      |              |  |
| 847 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 4,47,135              | 21-Jul-20 |           |      |              |  |
| 848 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 4,92,123              | 21-Jul-20 |           |      |              |  |
| 849 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 21,806                | 21-Jul-20 |           |      |              |  |
| 850 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 1,30,980              | 21-Jul-20 |           |      |              |  |
| 851 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 29,972                | 21-Jul-20 |           |      |              |  |
| 852 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 16,284                | 21-Jul-20 |           |      |              |  |
| 853 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 40,592                | 21-Jul-20 |           |      |              |  |
| 854 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 14,980                | 31-Aug-20 |           |      |              |  |
| 855 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 1,44,323              | 28-Sep-20 |           |      |              |  |
| 856 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 1,07,380              | 04-Dec-20 |           |      |              |  |
| 857 | CORPORATE AEGCL      | Other Misc. Equipment                  | 10.525 | 48,000                | 28-Aug-20 |           |      |              |  |
| 858 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 1,69,920              | 18-Nov-20 |           |      |              |  |
| 859 | CORPORATE AEGCL      | Electrical wiring, Light and fan Insta | 10.82  | 2,25,121              | 17-Nov-20 |           |      |              |  |
| 860 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 47,400                | 23-Dec-20 |           |      |              |  |
| 861 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 94,500                | 07-Dec-20 |           |      |              |  |
| 862 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 13,688                | 06-Jan-21 |           |      |              |  |
| 863 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 1,23,600              | 30-Dec-20 | 31-Mar-20 | -274 |              |  |
| 864 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 1,73,200              | 30-Dec-20 |           |      |              |  |
| 865 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 1,71,000              | 30-Dec-20 | 31-Mar-20 | -274 |              |  |
| 866 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 8,400                 | 30-Dec-20 | 31-Mar-20 | -274 |              |  |
| 867 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 51,600                | 30-Dec-20 | 31-Mar-20 | -274 |              |  |
| 868 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 25,500                | 30-Dec-20 | 31-Mar-20 | -274 |              |  |
| 869 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 12,000                | 30-Dec-20 | 31-Mar-20 | -274 |              |  |
| 870 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 11,000                | 30-Dec-20 | 31-Mar-20 | -274 |              |  |
| 871 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 6,200                 | 30-Dec-20 | 31-Mar-20 | -274 |              |  |
| 872 | CORPORATE AEGCL      | Furniture & Fixtures                   | 10.81  | 27,730                | 08-Jan-21 | 31-Mar-20 | -283 |              |  |
| 873 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 73,720                | 22-Jan-21 | 31-Mar-20 | -297 |              |  |
| 874 | CORPORATE AEGCL      | Furniture & Fixtures                   | 10.81  | 35,459                | 08-Jan-21 | 31-Mar-20 | -283 |              |  |
| 875 | CORPORATE AEGCL      | Computer & Assoceries                  | 10.905 | 14,278                | 11-Mar-21 | 31-Mar-20 | -345 |              |  |
| 876 | CORPORATE AEGCL      | Furniture & Fixtures                   | 10.81  | 2,10,335              | 08-Mar-21 | 31-Mar-20 | -342 |              |  |
| 877 | CORPORATE AEGCL      | Furniture & Fixtures                   | 10.81  | 9,900                 | 17-Mar-21 | 31-Mar-20 | -351 |              |  |
| 878 | CORPORATE AEGCL      | Furniture & Fixtures                   | 10.81  | 19,800                | 25-Aug-20 | 31-Mar-20 | -147 |              |  |
|     |                      | <b>TOTAL</b>                           |        | <b>1,69,63,08,555</b> |           |           |      | <b>#REF!</b> |  |

N10

**ASSAM ELECTRICITY GRID CORPORATION LTD.**

**DEPRECIATION ON ASSET ADDITION DURING THE YEAR 2020-21 CALCULATION SHEET**

| SL. NO. | NAME OF THE UNIT              | HEAD  | A/C CODE | ASSET AMOUNT (RS.) | DOC       |           | No. of Days | CP/PP |
|---------|-------------------------------|---|----------|--------------------|-----------|-----------|-------------|-------|
| 5       | 220 KV GSS, MARIANI           | Land owned under full title   | 10.101   | -75,81,099         |           | 31-Mar-21 | 44286       | PP    |
| 484     | SILCHAR DIVISION              | Land owned under full title   | 10.101   | 1,32,64,232        |           | 31-Mar-21 | 44286       | PP    |
| 56      | 132 KV GSS, DIBRUGARH         | Building containing Transmission installations                              | 10.201   | 38,97,564          | 29-Oct-20 | 31-Mar-21 | 153         | CP    |
| 148     | 220KV GSS TINSUKIA            | Building containing Transmission installations                              | 10.201   | 5,18,566           | 01-Sep-20 | 31-Mar-21 | 211         | CP    |
| 426     | GHY WORKS DIVN KAHILIPARA     | Office buildings  | 10.202   | 4,00,219           | 08-Feb-21 | 31-Mar-21 | 51          | CP    |
| 347     | 220 KV SALAKATI GSS           | Other buildings   | 10.204   | 25,51,444          | 16-Jan-21 | 31-Mar-21 | 74          | CP    |
| 430     | 132 KV GSS KAHILIPARA         | Other buildings   | 10.204   | 96,440             | 14-Jul-20 | 31-Mar-21 | 260         | CP    |
| 560     | 132 KV DEPOTA GSS             | Building  | 10.204   | 21,54,676          | 15-Jul-20 | 31-Mar-21 | 259         | CP    |
| 561     | 132 KV DEPOTA GSS             | Building  | 10.204   | 23,18,387          | 15-Jul-20 | 31-Mar-21 | 259         | CP    |
| 8       | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 18,09,625          | 01-Sep-20 | 31-Mar-21 | 211         | CP    |
| 10      | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 16,42,979          | 21-May-20 | 31-Mar-21 | 314         | CP    |
| 11      | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 16,42,979          | 27-Oct-20 | 31-Mar-21 | 155         | CP    |
| 12      | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 18,54,394          | 06-Sep-20 | 31-Mar-21 | 206         | CP    |
| 13      | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 15,97,271          | 27-Oct-20 | 31-Mar-21 | 155         | CP    |
| 14      | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 17,07,154          | 20-Oct-20 | 31-Mar-21 | 162         | CP    |
| 16      | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 22,99,183          | 07-Dec-20 | 31-Mar-21 | 114         | CP    |
| 17      | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 16,90,576          | 01-Sep-20 | 31-Mar-21 | 211         | CP    |
| 249     | GUWAHATI TRANSMISSION DIVISIO | Roads   | 10.401   | 3,93,220           | 03-Jan-21 | 31-Mar-21 | 87          | CP    |
| 408     | 220 KV SARUSUJAI GSS          | Computers and accessories   | 10.401   | 18,61,385          | 12-Nov-20 | 31-Mar-21 | 139         | CP    |
| 137     | T&T DIVISION JORHAT           | Roads   | 10.401   | 62,081             | 19-Oct-20 | 31-Mar-21 | 163         | CP    |
| 183     | 132 KV CHIRAKHUNDI RANGIA     | Roads   | 10.401   | 12,46,718          | 07-Jul-20 | 31-Mar-21 | 267         | CP    |
| 247     | GUWAHATI TRANSMISSION DIVISIO | Miscellaneous Civil Works   | 10.402   | 25,91,036          | 03-Aug-20 | 31-Mar-21 | 240         | CP    |
| 248     | GUWAHATI TRANSMISSION DIVISIO | Miscellaneous Civil Works   | 10.402   | 1,02,633           | 15-Apr-20 | 31-Mar-21 | 350         | CP    |
| 295     | 132 KV GSS DHALIGAON          | Miscellaneous Civil Works   | 10.402   | 13,61,106          | 13-May-20 | 31-Mar-21 | 322         | CP    |
| 299     | 132 KV GSS DHALIGAON          | Miscellaneous Civil Works   | 10.402   | 2,75,372           | 06-Jan-21 | 31-Mar-21 | 84          | CP    |
| 300     | 132 KV GSS DHALIGAON          | Miscellaneous Civil Works   | 10.402   | 15,69,044          | 10-Dec-20 | 31-Mar-21 | 111         | CP    |
| 301     | 132 KV GSS DHALIGAON          | Miscellaneous Civil Works   | 10.402   | 12,23,944          | 29-Oct-20 | 31-Mar-21 | 153         | CP    |
| 352     | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402   | 4,41,910           | 22-Jun-20 | 31-Mar-21 | 282         | CP    |
| 354     | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402   | 9,79,143           | 14-Sep-20 | 31-Mar-21 | 198         | CP    |
| 355     | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402   | 19,50,137          | 26-May-20 | 31-Mar-21 | 309         | CP    |
| 356     | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402   | 19,49,978          | 15-Sep-20 | 31-Mar-21 | 197         | CP    |
| 357     | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402   | 2,87,031           | 18-Jan-21 | 31-Mar-21 | 72          | CP    |
| 358     | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402   | 19,50,198          | 03-Nov-20 | 31-Mar-21 | 148         | CP    |
| 359     | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402   | 19,01,510          | 03-Nov-20 | 31-Mar-21 | 148         | CP    |
| 391     | 220 KV SARUSUJAI GSS          | Miscellaneous Civil works   | 10.402   | 17,96,832          | 18-Dec-20 | 31-Mar-21 | 103         | CP    |
| 518     | SILCHAR DIVISION              | Miscellaneous Civil Works   | 10.402   | 3,85,838           | 04-Jan-21 | 31-Mar-21 | 86          | CP    |
| 546     | MRT DIVISION NARENGI          | Miscellaneous Civil Works   | 10.402   | 21,080             | 24-Feb-21 | 31-Mar-21 | 35          | CP    |
| 570     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 1,20,000           | 10-May-20 | 31-Mar-21 | 325         | CP    |
| 571     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 4,45,000           | 10-May-20 | 31-Mar-21 | 325         | CP    |
| 572     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 7,950              | 10-May-20 | 31-Mar-21 | 325         | CP    |
| 573     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 70,100             | 10-May-20 | 31-Mar-21 | 325         | CP    |
| 574     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 46,000             | 10-May-20 | 31-Mar-21 | 325         | CP    |
| 575     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 10,60,879          | 10-May-20 | 31-Mar-21 | 325         | CP    |
| 576     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 4,45,000           | 10-May-20 | 31-Mar-21 | 325         | CP    |
| 577     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 11,79,882          | 10-May-20 | 31-Mar-21 | 325         | CP    |
| 578     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 3,71,700           | 03-Jul-20 | 31-Mar-21 | 271         | CP    |
| 579     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 8,40,000           | 12-Jun-20 | 31-Mar-21 | 292         | CP    |
| 580     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 5,93,865           | 12-Jun-20 | 31-Mar-21 | 292         | CP    |
| 581     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 8,40,000           | 12-Jun-20 | 31-Mar-21 | 292         | CP    |
| 582     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 5,93,778           | 12-Jun-20 | 31-Mar-21 | 292         | CP    |
| 583     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 4,500              | 30-Jun-20 | 31-Mar-21 | 274         | CP    |
| 584     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 1,05,000           | 30-Jun-20 | 31-Mar-21 | 274         | CP    |
| 585     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 39,000             | 30-Jun-20 | 31-Mar-21 | 274         | CP    |
| 586     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 16,500             | 30-Jun-20 | 31-Mar-21 | 274         | CP    |
| 587     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 31,000             | 30-Jun-20 | 31-Mar-21 | 274         | CP    |
| 588     | 132 KV DEPOTA GSS             | Miscellaneous Civil Works   | 10.402   | 10,86,012          | 30-Jun-20 | 31-Mar-21 | 274         | CP    |
| 589     | 132 KV DEPOTA GSS             | Miscellaneous civil work  | 10.402   | 4,06,655           | 25-May-20 | 31-Mar-21 | 310         | CP    |
| 590     | 132 KV DEPOTA GSS             | Miscellaneous civil work  | 10.402   | 8,488              | 25-May-20 | 31-Mar-21 | 310         | CP    |
| 758     | NORTH LAKHIMPUR DIVN          | Miscellaneous Civil Works   | 10.402   | 3,87,168           | 28-Dec-20 | 31-Mar-21 | 93          | CP    |
| 759     | NORTH LAKHIMPUR DIVN          | Miscellaneous Civil Works   | 10.402   | 4,25,300           | 04-Dec-20 | 31-Mar-21 | 117         | CP    |
| 761     | NORTH LAKHIMPUR DIVN          | Miscellaneous Civil Works   | 10.402   | 20,42,934          | 04-Jun-20 | 31-Mar-21 | 300         | CP    |
| 762     | NORTH LAKHIMPUR DIVN          | Miscellaneous Civil Works   | 10.402   | 15,63,067          | 26-Apr-20 | 31-Mar-21 | 339         | CP    |
| 766     | NORTH LAKHIMPUR DIVN          | Miscellaneous Civil Works   | 10.402   | 10,76,994          | 30-Aug-20 | 31-Mar-21 | 213         | CP    |
| 43      | 220 KV GSS, MARIANI           | Miscellaneous Civil Works   | 10.402   | 2,43,994           | 15-Nov-20 | 31-Mar-21 | 136         | CP    |
| 44      | 220 KV GSS, MARIANI           | Miscellaneous Civil Works   | 10.402   | 1,88,103           | 28-Nov-20 | 31-Mar-21 | 123         | CP    |
| 58      | 132 KV GSS, DIBRUGARH         | Miscellaneous Civil Works   | 10.402   | 15,68,900          | 30-Jun-20 | 31-Mar-21 | 274         | CP    |
| 59      | 132 KV GSS, DIBRUGARH         | Miscellaneous Civil Works   | 10.402   | 20,00,576          | 30-Jun-20 | 31-Mar-21 | 274         | CP    |
| 60      | 132 KV GSS, DIBRUGARH         | Miscellaneous Civil Works   | 10.402   | 17,96,183          | 20-Jul-20 | 31-Mar-21 | 254         | CP    |
| 105     | 132 KV GSS, GARGAON           | Miscellaneous Civil Works   | 10.402   | 14,10,803          | 25-Jul-20 | 31-Mar-21 | 249         | CP    |
| 106     | 132 KV GSS, GARGAON           | Miscellaneous Civil Works   | 10.402   | 14,15,627          | 24-Jul-20 | 31-Mar-21 | 250         | CP    |
| 150     | 220KV GSS TINSUKIA            | Miscellaneous Civil works   | 10.402   | 1,22,116           | 28-Sep-20 | 31-Mar-21 | 184         | CP    |

|     |                               |                           |        |             |           |           |     |    |
|-----|-------------------------------|---------------------------|--------|-------------|-----------|-----------|-----|----|
| 151 | 220KV GSS TINSUKIA            | Miscellaneous Civil works | 10.402 | 70,463      | 26-Aug-20 | 31-Mar-21 | 217 | CP |
| 153 | 220KV GSS TINSUKIA            | Miscellaneous Civil works | 10.402 | 49,952      | 27-May-20 | 31-Mar-21 | 308 | CP |
| 154 | 220KV GSS TINSUKIA            | Miscellaneous Civil works | 10.402 | 4,84,939    | 23-Feb-21 | 31-Mar-21 | 36  | CP |
| 184 | 132 KV CHIRAKHUNDI RANGIA     | Miscellaneous Civil Works | 10.402 | 10,14,684   | 07-Jul-21 | 31-Mar-21 | -98 | CP |
| 186 | 132 KV CHIRAKHUNDI RANGIA     | Miscellaneous Civil Works | 10.402 | 4,47,725    | 27-Dec-20 | 31-Mar-21 | 94  | CP |
| 591 | 132 KV DEPOTA GSS             | Miscellaneous Civil Works | 10.402 | 8,64,260    | 15-Jul-20 | 31-Mar-21 | 259 | CP |
| 302 | 132 KV GSS DHALIGAON          | Transformers              | 10.501 | 7,25,854    | 22-Sep-20 | 31-Mar-21 | 190 | CP |
| 303 | 132 KV GSS DHALIGAON          | Transformers              | 10.501 | 7,25,854    | 26-Dec-20 | 31-Mar-21 | 95  | CP |
| 304 | 132 KV GSS DHALIGAON          | Transformers              | 10.501 | 7,25,854    | 28-Dec-20 | 31-Mar-21 | 93  | CP |
| 305 | 132 KV GSS DHALIGAON          | Transformers              | 10.501 | 7,25,854    | 11-Sep-20 | 31-Mar-21 | 201 | CP |
| 306 | 132 KV GSS DHALIGAON          | Transformers              | 10.501 | 7,25,854    | 29-Dec-20 | 31-Mar-21 | 92  | CP |
| 456 | 132KV PANCHGRAM GSS           | Transformers              | 10.501 | 7,25,854    | 28-Aug-20 | 31-Mar-21 | 215 | CP |
| 593 | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 1,23,900    | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 594 | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 1,78,770    | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 595 | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 1,47,500    | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 596 | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 2,43,375    | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 597 | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 29,500      | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 600 | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 7,25,854    | 24-Jun-20 | 31-Mar-21 | 280 | CP |
| 778 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 7,25,854    | 22-Aug-20 | 31-Mar-21 | 221 | CP |
| 66  | 132 KV GSS, DIBRUGARH         | Transformers              | 10.501 | 7,25,854    | 05-Jan-21 | 31-Mar-21 | 85  | CP |
| 113 | 132 KV GSS, GARGAON           | Transformers              | 10.501 | 7,25,854    | 22-Jun-20 | 31-Mar-21 | 282 | CP |
| 188 | 132 KV CHIRAKHUNDI RANGIA     | Transformers              | 10.501 | 2,39,977    | 13-May-20 | 31-Mar-21 | 322 | CP |
| 250 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 15,87,590   | 01-Jan-21 | 31-Mar-21 | 89  | CP |
| 252 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 15,77,442   | 12-Oct-20 | 31-Mar-21 | 170 | CP |
| 321 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 15,82,279   | 17-Jun-20 | 31-Mar-21 | 287 | CP |
| 323 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 15,85,937   | 01-Nov-20 | 31-Mar-21 | 150 | CP |
| 324 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 15,81,099   | 17-Aug-20 | 31-Mar-21 | 226 | CP |
| 325 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 28,11,538   | 07-Nov-20 | 31-Mar-21 | 144 | CP |
| 376 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 55,63,167   | 21-Sep-20 | 31-Mar-21 | 191 | CP |
| 393 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 38,29,141   | 12-May-20 | 31-Mar-21 | 323 | CP |
| 394 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 15,50,496   | 20-Jul-20 | 31-Mar-21 | 254 | CP |
| 396 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 28,320      | 04-May-20 | 31-Mar-21 | 331 | CP |
| 397 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 55,24,756   | 06-Jan-21 | 31-Mar-21 | 84  | CP |
| 398 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 96,760      | 06-Jan-21 | 31-Mar-21 | 84  | CP |
| 399 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 4,01,200    | 06-Jan-21 | 31-Mar-21 | 84  | CP |
| 400 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 12,65,125   | 06-Jan-21 | 31-Mar-21 | 84  | CP |
| 401 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 23,51,740   | 04-Sep-20 | 31-Mar-21 | 208 | CP |
| 402 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 4,53,899    | 04-Sep-20 | 31-Mar-21 | 208 | CP |
| 404 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 38,940      | 19-Oct-20 | 31-Mar-21 | 163 | CP |
| 474 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 54,04,169   | 27-Sep-20 | 31-Mar-21 | 185 | CP |
| 475 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 27,02,084   | 30-Oct-20 | 31-Mar-21 | 152 | CP |
| 523 | MRT DIVN JORHAT               | Other plant & equipment   | 10.502 | 13,111      | 12-Feb-21 | 31-Mar-21 | 47  | CP |
| 524 | MRT DIVN JORHAT               | Other plant & equipment   | 10.502 | 89,668      | 09-Feb-21 | 31-Mar-21 | 50  | CP |
| 525 | MRT DIVN JORHAT               | Other plant & equipment   | 10.502 | 4,64,643    | 31-Mar-21 | 31-Mar-21 | 0   | CP |
| 528 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 52,13,825   | 23-Jul-20 | 31-Mar-21 | 251 | CP |
| 529 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 26,06,912   | 06-Aug-20 | 31-Mar-21 | 237 | CP |
| 530 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 26,06,912   | 13-Jul-20 | 31-Mar-21 | 261 | CP |
| 531 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 13,44,020   | 17-Aug-20 | 31-Mar-21 | 226 | CP |
| 532 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 13,44,020   | 30-Jul-20 | 31-Mar-21 | 244 | CP |
| 533 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 27,57,660   | 30-Jul-20 | 31-Mar-21 | 244 | CP |
| 534 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 27,57,660   | 21-Aug-20 | 31-Mar-21 | 222 | CP |
| 535 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 24,19,000   | 29-Jul-20 | 31-Mar-21 | 245 | CP |
| 536 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 24,19,000   | 29-Jul-20 | 31-Mar-21 | 245 | CP |
| 537 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 24,19,000   | 25-Jul-20 | 31-Mar-21 | 249 | CP |
| 538 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 3,09,39,600 | 13-Aug-20 | 31-Mar-21 | 230 | CP |
| 539 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 1,26,09,480 | 25-Aug-20 | 31-Mar-21 | 218 | CP |
| 541 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 26,06,912   | 10-Sep-20 | 31-Mar-21 | 202 | CP |
| 542 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 26,06,912   | 05-Dec-20 | 31-Mar-21 | 116 | CP |
| 543 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 26,06,912   | 27-Feb-21 | 31-Mar-21 | 32  | CP |
| 544 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 1,94,34,600 | 13-Oct-20 | 31-Mar-21 | 169 | CP |
| 545 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 36,362      | 09-Feb-21 | 31-Mar-21 | 50  | CP |
| 547 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 13,27,500   | 16-May-20 | 31-Mar-21 | 319 | CP |
| 548 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 32,869      | 04-Mar-21 | 31-Mar-21 | 27  | CP |
| 549 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 15,397      | 04-Mar-21 | 31-Mar-21 | 27  | CP |
| 608 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 5,80,560    | 05-May-20 | 31-Mar-21 | 330 | CP |
| 609 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 11,800      | 05-May-20 | 31-Mar-21 | 330 | CP |
| 610 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 3,06,800    | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 611 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 59,000      | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 612 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 41,300      | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 613 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 53,100      | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 614 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 8,850       | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 615 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 5,310       | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 616 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 23,600      | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 617 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 11,800      | 03-Jul-20 | 31-Mar-21 | 271 | CP |
| 652 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 11,12,523   | 25-Feb-21 | 31-Mar-21 | 34  | CP |
| 653 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 11,12,523   | 25-Feb-21 | 31-Mar-21 | 34  | CP |
| 654 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 4,02,144    | 25-Feb-21 | 31-Mar-21 | 34  | CP |
| 655 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 6,91,716    | 25-Feb-21 | 31-Mar-21 | 34  | CP |
| 656 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 1,12,666    | 25-Feb-21 | 31-Mar-21 | 34  | CP |
| 657 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 2,70,314    | 25-Feb-21 | 31-Mar-21 | 34  | CP |
| 658 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 3,37,008    | 25-Feb-21 | 31-Mar-21 | 34  | CP |
| 676 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 29,20,819   | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 677 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 9,39,128    | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 678 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 13,23,056   | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 679 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 14,79,449   | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 680 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 1,01,460    | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 681 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 50,731      | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 682 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 1,43,683    | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 683 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 1,21,421    | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 684 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 73,395      | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 685 | 132 KV DEPOTA GSS             | Other Plant & Equipment   | 10.502 | 27,062      | 15-Oct-20 | 31-Mar-21 | 167 | CP |

|     |                         |  |        |              |           |           |     |    |
|-----|-------------------------|--|--------|--------------|-----------|-----------|-----|----|
| 686 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 15,964       | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 687 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 5,321        | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 688 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 21,518       | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 689 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 5,192        | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 690 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 16,164       | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 691 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 28,27,576    | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 692 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 12,40,850    | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 693 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 29,33,592    | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 694 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 9,45,515     | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 695 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 13,29,442    | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 696 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 4,20,693     | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 697 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 9,92,686     | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 698 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 1,01,460     | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 699 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 1,43,601     | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 700 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 1,21,339     | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 701 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 73,313       | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 702 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 26,899       | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 703 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 15,475       | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 704 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 5,158        | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 705 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 21,355       | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 706 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 5,192        | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 707 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 16,163       | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 708 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 50,731       | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 709 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 30,84,629    | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 710 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 15,51,062    | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 711 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 37,60,888    | 18-Jan-21 | 31-Mar-21 | 72  | CP |
| 712 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 37,57,360    | 15-Oct-20 | 31-Mar-21 | 167 | CP |
| 714 | 132 KV DEPOTA GSS       | Other Plant & Equipment                  | 10.502 | 15,77,678    | 07-Jul-20 | 31-Mar-21 | 267 | CP |
| 754 | 220 KV SAMAGURI GSS     | Other Plant & Equipment                  | 10.502 | 43,90,987    | 16-Sep-20 | 31-Mar-21 | 196 | CP |
| 755 | 220 KV SAMAGURI GSS     | Other Plant & Equipment                  | 10.502 | 55,94,200    | 27-Nov-20 | 31-Mar-21 | 124 | CP |
| 782 | NORTH LAKHIMPUR DIVN    | Other plant & equipments                 | 10.502 | 37,92,830    | 30-Jul-20 | 31-Mar-21 | 244 | CP |
| 783 | NORTH LAKHIMPUR DIVN    | Other plant & equipments                 | 10.502 | 35,60,641    | 10-Jul-20 | 31-Mar-21 | 264 | CP |
| 785 | NORTH LAKHIMPUR DIVN    | Other plant & equipments                 | 10.502 | 6,564        | 26-Apr-20 | 31-Mar-21 | 339 | CP |
| 787 | NORTH LAKHIMPUR DIVN    | Other plant & equipments                 | 10.502 | 36,88,566    | 18-Sep-20 | 31-Mar-21 | 194 | CP |
| 788 | NORTH LAKHIMPUR DIVN    | Other plant & equipments                 | 10.502 | 15,90,658    | 14-Oct-20 | 31-Mar-21 | 168 | CP |
| 790 | NORTH LAKHIMPUR DIVN    | Other plant & equipments                 | 10.502 | 15,97,738    | 30-May-20 | 31-Mar-21 | 305 | CP |
| 792 | NORTH LAKHIMPUR DIVN    | Other plant & equipments                 | 10.502 | 36,580       | 13-Feb-21 | 31-Mar-21 | 46  | CP |
| 29  | 220 KV GSS, MARIANI     | Other plant & equipment                  | 10.502 | 14,93,278    | 06-Mar-21 | 31-Mar-21 | 25  | CP |
| 30  | 220 KV GSS, MARIANI     | Other plant & equipment                  | 10.502 | 1,33,788     | 06-Mar-21 | 31-Mar-21 | 25  | CP |
| 67  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 3,22,561     | 19-Jun-20 | 31-Mar-21 | 285 | CP |
| 68  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 4,83,842     | 01-Jul-20 | 31-Mar-21 | 273 | CP |
| 69  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 3,22,561     | 19-Jun-20 | 31-Mar-21 | 285 | CP |
| 70  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 15,76,787    | 18-Dec-20 | 31-Mar-21 | 103 | CP |
| 71  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 28,10,949    | 16-Oct-20 | 31-Mar-21 | 166 | CP |
| 72  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 15,98,971    | 07-Sep-20 | 31-Mar-21 | 205 | CP |
| 73  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 71,64,475    | 18-Feb-21 | 31-Mar-21 | 41  | CP |
| 74  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 51,48,056    | 18-Feb-21 | 31-Mar-21 | 41  | CP |
| 75  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 38,34,900    | 18-Feb-21 | 31-Mar-21 | 41  | CP |
| 76  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 57,22,581    | 19-Mar-21 | 31-Mar-21 | 12  | CP |
| 77  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 40,12,201    | 19-Feb-21 | 31-Mar-21 | 40  | CP |
| 78  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 37,37,719    | 19-Feb-21 | 31-Mar-21 | 40  | CP |
| 79  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 1,84,11,386  | 22-Feb-21 | 31-Mar-21 | 37  | CP |
| 80  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 48,54,404    | 22-Feb-21 | 31-Mar-21 | 37  | CP |
| 81  | 132 KV GSS, DIBRUGARH   | Other plant & equipment                  | 10.502 | 91,60,256    | 22-Feb-21 | 31-Mar-21 | 37  | CP |
| 107 | 132 KV GSS, GARGAON     | Other plants & equipments                | 10.502 | 20,965       | 15-May-20 | 31-Mar-21 | 320 | CP |
| 108 | 132 KV GSS, GARGAON     | Other plants & equipments                | 10.502 | 3,22,561     | 06-Jun-20 | 31-Mar-21 | 298 | CP |
| 109 | 132 KV GSS, GARGAON     | Other plants & equipments                | 10.502 | 3,22,561     | 05-Jun-20 | 31-Mar-21 | 299 | CP |
| 110 | 132 KV GSS, GARGAON     | Other plants & equipments                | 10.502 | 16,91,945    | 19-Oct-20 | 31-Mar-21 | 163 | CP |
| 111 | 132 KV GSS, GARGAON     | Other plants & equipments                | 10.502 | 26,27,862    | 19-Oct-20 | 31-Mar-21 | 163 | CP |
| 122 | T&T DIVISION JORHAT     | Other plant & equipment                  | 10.502 | 3,22,561     | 04-Jun-20 | 31-Mar-21 | 300 | CP |
| 125 | T&T DIVISION JORHAT     | Other plant & equipment                  | 10.502 | 3,22,561     | 06-Jun-20 | 31-Mar-21 | 298 | CP |
| 127 | T&T DIVISION JORHAT     | Other plant & equipment                  | 10.502 | 15,90,658    | 12-Oct-20 | 31-Mar-21 | 170 | CP |
| 128 | T&T DIVISION JORHAT     | Other plant & equipment                  | 10.502 | 15,85,938    | 10-Oct-20 | 31-Mar-21 | 172 | CP |
| 129 | T&T DIVISION JORHAT     | Other plant & equipment                  | 10.502 | -2,41,24,471 | 31-Mar-21 | 31-Mar-21 | 0   | CP |
| 156 | 220KV GSS TINSUKIA      | Other plant & equipment                  | 10.502 | 13,688       | 21-May-20 | 31-Mar-21 | 314 | CP |
| 157 | 220KV GSS TINSUKIA      | Other plant & equipment                  | 10.502 | 42,000       | 26-May-20 | 31-Mar-21 | 309 | CP |
| 158 | 220KV GSS TINSUKIA      | Other plant & equipment                  | 10.502 | 7,130        | 29-Jun-20 | 31-Mar-21 | 275 | CP |
| 165 | 220KV GSS TINSUKIA      | Other plant & equipment                  | 10.502 | 58,19,350    | 27-Oct-20 | 31-Mar-21 | 155 | CP |
| 166 | 220KV GSS TINSUKIA      | Other plant & equipment                  | 10.502 | 17,996       | 03-Dec-20 | 31-Mar-21 | 118 | CP |
| 167 | 220KV GSS TINSUKIA      | Other plant & equipment                  | 10.502 | 99,946       | 30-Oct-20 | 31-Mar-21 | 152 | CP |
| 208 | GOALPARA TRANS DIVISION | Other plant & equipment                  | 10.502 | 1,62,656     | 14-Apr-20 | 31-Mar-21 | 351 | CP |
| 209 | GOALPARA TRANS DIVISION | Other plant & equipment                  | 10.502 | 5,63,592     | 15-Apr-20 | 31-Mar-21 | 350 | CP |
| 793 | NORTH LAKHIMPUR DIVN    | Switch-gear including cable connect      | 10.507 | 76,43,238    | 30-Jul-20 | 31-Mar-21 | 244 | CP |
| 794 | NORTH LAKHIMPUR DIVN    | Switch-gear including cable connect      | 10.507 | 48,92,744    | 30-Jul-20 | 31-Mar-21 | 244 | CP |
| 795 | NORTH LAKHIMPUR DIVN    | Switch-gear including cable connect      | 10.507 | 34,49,909    | 10-Jul-20 | 31-Mar-21 | 264 | CP |
| 796 | NORTH LAKHIMPUR DIVN    | Switch-gear including cable connect      | 10.507 | 24,72,952    | 10-Jul-20 | 31-Mar-21 | 264 | CP |
| 799 | NORTH LAKHIMPUR DIVN    | Switch-gear including cable connect      | 10.507 | 34,979       | 28-Aug-20 | 31-Mar-21 | 215 | CP |
| 800 | NORTH LAKHIMPUR DIVN    | Switch-gear including cable connect      | 10.507 | 54,19,790    | 13-Oct-20 | 31-Mar-21 | 169 | CP |
| 801 | NORTH LAKHIMPUR DIVN    | Switch-gear including cable connect      | 10.507 | 38,11,374    | 13-Oct-20 | 31-Mar-21 | 169 | CP |
| 84  | 132 KV GSS, DIBRUGARH   | Switch-gear including cable connections- | 10.507 | 3,30,400     | 23-Jun-20 | 31-Mar-21 | 281 | CP |
| 85  | 132 KV GSS, DIBRUGARH   | Switch-gear including cable connections- | 10.507 | 7,14,518     | 10-Sep-20 | 31-Mar-21 | 202 | CP |
| 86  | 132 KV GSS, DIBRUGARH   | Switch-gear including cable connections- | 10.507 | 2,24,200     | 23-Jun-20 | 31-Mar-21 | 281 | CP |
| 87  | 132 KV GSS, DIBRUGARH   | Switch-gear including cable connections- | 10.507 | 15,50,496    | 31-Mar-21 | 31-Mar-21 | 0   | CP |
| 32  | 220 KV GSS, MARIANI     | Fabrication shop/workshop P&M            | 10.509 | 22,060       | 23-Jun-20 | 31-Mar-21 | 281 | CP |
| 33  | 220 KV GSS, MARIANI     | Fabrication shop/workshop P&M            | 10.509 | 16,500       | 25-Aug-20 | 31-Mar-21 | 218 | CP |
| 722 | 132 KV DEPOTA GSS       | Lighting Arrester                        | 10.511 | 26,208       | 10-Jun-20 | 31-Mar-21 | 294 | CP |
| 723 | 132 KV DEPOTA GSS       | Lighting Arrester                        | 10.511 | 26,208       | 18-Jun-20 | 31-Mar-21 | 286 | CP |
| 724 | 132 KV DEPOTA GSS       | Lighting Arrester                        | 10.511 | 39,312       | 18-Nov-20 | 31-Mar-21 | 133 | CP |

|     |                                   |   |        |             |           |           |     |    |
|-----|-----------------------------------|---|--------|-------------|-----------|-----------|-----|----|
| 806 | NORTH LAKHIMPUR DIVN              | Lighting Arrester   | 10.511 | 39,312      | 29-Jul-20 | 31-Mar-21 | 245 | CP |
| 807 | NORTH LAKHIMPUR DIVN              | Lighting Arrester   | 10.511 | 13,104      | 08-Aug-20 | 31-Mar-21 | 235 | CP |
| 808 | NORTH LAKHIMPUR DIVN              | Lighting Arrester   | 10.511 | 13,104      | 10-Oct-20 | 31-Mar-21 | 172 | CP |
| 809 | NORTH LAKHIMPUR DIVN              | Lighting Arrester   | 10.511 | 13,104      | 18-Oct-20 | 31-Mar-21 | 164 | CP |
| 810 | NORTH LAKHIMPUR DIVN              | Lighting Arrester   | 10.511 | 21,240      | 30-Jul-20 | 31-Mar-21 | 244 | CP |
| 811 | NORTH LAKHIMPUR DIVN              | Lighting Arrester   | 10.511 | 13,104      | 20-Dec-20 | 31-Mar-21 | 101 | CP |
| 725 | 132 KV DEPOTA GSS                 | Lighting Arrester   | 10.511 | 26,208      | 20-Nov-20 | 31-Mar-21 | 131 | CP |
| 726 | 132 KV DEPOTA GSS                 | Communication Equipment                                       | 10.512 | 7,69,365    | 27-Nov-20 | 31-Mar-21 | 124 | CP |
| 727 | 132 KV DEPOTA GSS                 | Communication Equipment                                       | 10.512 | 1,26,142    | 27-Nov-20 | 31-Mar-21 | 124 | CP |
| 728 | 132 KV DEPOTA GSS                 | Communication Equipment                                       | 10.512 | 17,80,325   | 27-Nov-20 | 31-Mar-21 | 124 | CP |
| 729 | 132 KV DEPOTA GSS                 | Communication Equipment                                       | 10.512 | 4,62,855    | 27-Nov-20 | 31-Mar-21 | 124 | CP |
| 813 | NORTH LAKHIMPUR DIVN              | Communication Equipment                                       | 10.512 | 58,92,691   | 27-Nov-20 | 31-Mar-21 | 124 | CP |
| 814 | NORTH LAKHIMPUR DIVN              | Communication Equipment                                       | 10.512 | 15,69,343   | 16-Sep-20 | 31-Mar-21 | 196 | CP |
| 45  | 220 KV GSS, MARIANI               | Communication equipment-radio & high frequency carrier system | 10.512 | 36,43,756   | 24-Oct-20 | 31-Mar-21 | 158 | CP |
| 88  | 132 KV GSS, DIBRUGARH             | Communication equipment-radio & high frequency carrier system | 10.512 | 13,77,002   | 05-Sep-20 | 31-Mar-21 | 207 | CP |
| 89  | 132 KV GSS, DIBRUGARH             | Communication equipment-radio & high frequency carrier system | 10.512 | 32,46,480   | 16-Oct-20 | 31-Mar-21 | 166 | CP |
| 415 | SLDC DIVN KAHILIPARA              | Air conditioning plant static                                 | 10.515 | 61,860      | 21-Aug-20 | 31-Mar-21 | 222 | CP |
| 420 | SLDC DIVN KAHILIPARA              | Air conditioning plant static                                 | 10.515 | 2,47,440    | 03-Oct-20 | 31-Mar-21 | 179 | CP |
| 422 | SLDC DIVN KAHILIPARA              | Air conditioning plant static                                 | 10.515 | 2,11,960    | 19-Oct-20 | 31-Mar-21 | 163 | CP |
| 423 | SLDC DIVN KAHILIPARA              | Air conditioning plant static                                 | 10.515 | 65,752      | 05-Feb-21 | 31-Mar-21 | 54  | CP |
| 459 | 132KV PANCHGRAM GSS               | Air conditioning plant static                                 | 10.515 | 4,04,330    | 01-Aug-20 | 31-Mar-21 | 242 | CP |
| 460 | 132KV PANCHGRAM GSS               | Air conditioning plant static                                 | 10.515 | 4,85,194    | 15-Sep-20 | 31-Mar-21 | 197 | CP |
| 489 | SILCHAR DIVISION                  | Air conditioning plant static                                 | 10.515 | 4,04,330    | 07-Aug-20 | 31-Mar-21 | 236 | CP |
| 493 | SILCHAR DIVISION                  | Air conditioning plant static                                 | 10.515 | 4,04,330    | 18-Jul-20 | 31-Mar-21 | 256 | CP |
| 494 | SILCHAR DIVISION                  | Air conditioning plant static                                 | 10.515 | 4,04,330    | 16-Oct-20 | 31-Mar-21 | 166 | CP |
| 168 | 220KV GSS TINSUKIA                | Air conditioning plant static                                 | 10.515 | 56,990      | 30-Oct-20 | 31-Mar-21 | 152 | CP |
| 844 | CORPORATE AEGCL                   | Air Conditioning, Plant- portable                             | 10.516 | 1,49,250    | 20-Jul-20 | 31-Mar-21 | 254 | CP |
| 845 | CORPORATE AEGCL                   | Air Conditioning, Plant- portable                             | 10.516 | 7,929       | 20-Jul-20 | 31-Mar-21 | 254 | CP |
| 91  | GUWAHATI TRANSMISSION DIVISION    | Meter testing laboratory tools & equipment                    | 10.518 | 5,42,800    | 31-Mar-21 | 31-Mar-21 | 0   | CP |
| 92  | NORTH LAKHIMPUR DIVN              | Meter Testing Laboratory Tools & Equipment                    | 10.518 | 5,42,800    | 22-Feb-21 | 31-Mar-21 | 37  | CP |
| 253 | 132 KV CHIRAKHUNDI RANGIA         | Metering equipment  | 10.518 | 5,42,800    | 08-Sep-20 | 31-Mar-21 | 204 | CP |
| 815 | GUWAHATI TRANSMISSION DIVISION    | Tools & tackles   | 10.520 | 76,995      | 26-Aug-20 | 31-Mar-21 | 217 | CP |
| 190 | COMMUNICATION DIVISION KAHILIPARA | Tools & tackles   | 10.520 | 2,000       | 01-Feb-21 | 31-Mar-21 | 58  | CP |
| 236 | 220 KV SAMAGURI GSS               | Tools & tackles   | 10.520 | 5,62,224    | 05-Sep-20 | 31-Mar-21 | 207 | CP |
| 411 | 132 KV GSS DHALIGAON              | Other miscellaneous equipment                                 | 10.525 | 59,236      | 04-Sep-20 | 31-Mar-21 | 208 | CP |
| 756 | 220 KV SALAKATI GSS               | Other miscellaneous equipment                                 | 10.525 | 28,15,008   | 05-Nov-20 | 31-Mar-21 | 146 | CP |
| 332 | 132KV PANCHGRAM GSS               | Other miscellaneous equipment                                 | 10.525 | 15,97,620   | 04-Dec-20 | 31-Mar-21 | 117 | CP |
| 379 | CORPORATE AEGCL                   | Other Misc. Equipment   | 10.525 | 48,000      | 28-Aug-20 | 31-Mar-21 | 215 | CP |
| 461 | 220 KV GSS, MARIANI               | Other miscellaneous equipment                                 | 10.525 | 11,760      | 25-Aug-20 | 31-Mar-21 | 218 | CP |
| 857 | 220 KV GSS, MARIANI               | Other miscellaneous equipment                                 | 10.525 | 15,82,398   | 17-Mar-21 | 31-Mar-21 | 14  | CP |
| 34  | 220 KV GSS, MARIANI               | Other miscellaneous equipment                                 | 10.525 | 6,800       | 07-Jul-20 | 31-Mar-21 | 267 | CP |
| 35  | 220 KV GSS, MARIANI               | Other miscellaneous equipment                                 | 10.525 | 15,600      | 14-Dec-20 | 31-Mar-21 | 107 | CP |
| 46  | 220 KV GSS, MARIANI               | Other miscellaneous equipment                                 | 10.525 | 28,08,589   | 01-Oct-20 | 31-Mar-21 | 181 | CP |
| 47  | T&T DIVISION JORHAT               | Other miscellaneous equipment                                 | 10.525 | 20,500      | 17-Nov-20 | 31-Mar-21 | 134 | CP |
| 48  | T&T DIVISION JORHAT               | Other miscellaneous equipment                                 | 10.525 | 20,475      | 20-Jul-20 | 31-Mar-21 | 254 | CP |
| 142 | 132 KV CHIRAKHUNDI RANGIA         | Other miscellaneous equipment                                 | 10.525 | 38,658      | 13-Aug-20 | 31-Mar-21 | 230 | CP |
| 143 | GOALPARA TRANS DIVISION           | Other miscellaneous equipment                                 | 10.525 | 27,91,479   | 03-Nov-20 | 31-Mar-21 | 148 | CP |
| 191 | GOALPARA TRANS DIVISION           | Other miscellaneous equipment                                 | 10.525 | 27,68,966   | 03-Nov-20 | 31-Mar-21 | 148 | CP |
| 234 | 220 KV SALAKATI GSS               | Overhead Lines  | 10.601 | 3,48,09,808 | 29-Oct-20 | 31-Mar-21 | 153 | CP |
| 235 | 132KV PANCHGRAM GSS               | Overhead Lines  | 10.601 | 1,12,53,839 | 03-Feb-21 | 31-Mar-21 | 56  | CP |
| 381 | 132KV PANCHGRAM GSS               | Overhead Lines  | 10.601 | 72,00,656   | 11-Feb-21 | 31-Mar-21 | 48  | CP |
| 478 | 132KV PANCHGRAM GSS               | Overhead Lines  | 10.601 | 37,43,886   | 10-Feb-21 | 31-Mar-21 | 49  | CP |
| 479 | 132KV PANCHGRAM GSS               | Overhead Lines  | 10.601 | 1,28,242    | 06-Feb-21 | 31-Mar-21 | 53  | CP |
| 480 | 132KV PANCHGRAM GSS               | Overhead Lines  | 10.601 | 17,02,476   | 25-Jan-21 | 31-Mar-21 | 65  | CP |
| 481 | 132KV PANCHGRAM GSS               | Overhead Lines  | 10.601 | 35,25,949   | 06-Feb-21 | 31-Mar-21 | 53  | CP |
| 482 | 132 KV DEPOTA GSS                 | Overhead Line   | 10.601 | 53,100      | 21-Oct-20 | 31-Mar-21 | 161 | CP |
| 483 | 132 KV DEPOTA GSS                 | Overhead Line   | 10.601 | 53,100      | 22-Oct-20 | 31-Mar-21 | 160 | CP |
| 731 | 132 KV DEPOTA GSS                 | Overhead Line   | 10.601 | 53,100      | 23-Oct-20 | 31-Mar-21 | 159 | CP |
| 732 | 132 KV DEPOTA GSS                 | Overhead Line   | 10.601 | 53,100      | 24-Oct-20 | 31-Mar-21 | 158 | CP |
| 733 | NAGAON T&T DIVISION               | Overhead Line   | 10.601 | 58,10,360   | 08-Jun-20 | 31-Mar-21 | 296 | CP |
| 734 | NAGAON T&T DIVISION               | Overhead Line   | 10.601 | 76,263      | 08-Jun-20 | 31-Mar-21 | 296 | CP |
| 833 | NAGAON T&T DIVISION               | Overhead Line   | 10.601 | 48,44,490   | 08-Jun-20 | 31-Mar-21 | 296 | CP |
| 834 | NAGAON T&T DIVISION               | Overhead Line   | 10.601 | 32,56,977   | 01-Sep-20 | 31-Mar-21 | 211 | CP |
| 835 | NAGAON T&T DIVISION               | Overhead Line   | 10.601 | 76,971      | 01-Sep-20 | 31-Mar-21 | 211 | CP |
| 836 | NAGAON T&T DIVISION               | Overhead Line   | 10.601 | 6,42,929    | 01-Sep-20 | 31-Mar-21 | 211 | CP |
| 837 | NAGAON T&T DIVISION               | Overhead Line   | 10.601 | 4,39,544    | 01-Sep-20 | 31-Mar-21 | 211 | CP |
| 838 | 220 KV GSS, MARIANI               | Over-head lines   | 10.601 | 1,09,619    | 13-May-20 | 31-Mar-21 | 322 | CP |
| 839 | 220 KV GSS, MARIANI               | Over-head lines   | 10.601 | 1,32,957    | 27-Apr-20 | 31-Mar-21 | 338 | CP |
| 51  | T&T DIVISION JORHAT               | Overhead Lines  | 10.601 | 1,45,196    | 15-May-20 | 31-Mar-21 | 320 | CP |
| 52  | 220KV GSS TINSUKIA                | Overhead Lines  | 10.601 | 7,130       | 18-Mar-21 | 31-Mar-21 | 13  | CP |
| 131 | 220KV GSS TINSUKIA                | Overhead Lines  | 10.601 | 2,71,181    | 20-Oct-20 | 31-Mar-21 | 162 | CP |
| 169 | 132 KV CHIRAKHUNDI RANGIA         | Overhead Lines  | 10.601 | 10,560      | 15-Nov-20 | 31-Mar-21 | 136 | CP |
| 170 | 132 KV CHIRAKHUNDI RANGIA         | Overhead Lines  | 10.601 | 25,39,360   | 09-Jul-20 | 31-Mar-21 | 265 | CP |
| 192 | 132 KV CHIRAKHUNDI RANGIA         | Overhead Lines  | 10.601 | 87,910      | 02-Jun-20 | 31-Mar-21 | 302 | CP |
| 193 | 220 KV GSS, MARIANI               | Over-head lines   | 10.602 | 1,99,168    | 03-Sep-20 | 31-Mar-21 | 209 | CP |
| 194 | T&T DIVISION JORHAT               | Overhead Lines  | 10.602 | 1,74,708    | 24-May-20 | 31-Mar-21 | 311 | CP |
| 53  | T&T DIVISION JORHAT               | Overhead Lines  | 10.602 | 98,716      | 10-Jun-20 | 31-Mar-21 | 294 | CP |
| 138 | T&C DIVISION TEZPUR               | Metering equipment  | 10.604 | 10,325      | 02-Sep-20 | 31-Mar-21 | 210 | CP |
| 139 | 220KV GSS TINSUKIA                | Metering equipment  | 10.604 | 17,000      | 21-Aug-20 | 31-Mar-21 | 222 | CP |
| 555 | NAGAON T&T DIVISION               | Miscellaneous equipments                                      | 10.605 | 2,02,960    | 25-May-20 | 31-Mar-21 | 310 | CP |
| 171 | 220 KV GSS, MARIANI               | Furniture and Fixtures  | 10.810 | 41,200      | 31-Mar-21 | 31-Mar-21 | 0   | CP |
| 841 | 220 KV GSS, MARIANI               | Furniture and Fixtures  | 10.810 | 7,670       | 31-Mar-21 | 31-Mar-21 | 0   | CP |
| 54  | 132 KV GSS, DIBRUGARH             | Furniture and Fixtures  | 10.810 | 2,29,688    | 10-Sep-20 | 31-Mar-21 | 202 | CP |
| 55  | 132 KV GSS, DIBRUGARH             | Furniture and Fixtures  | 10.810 | 88,795      | 19-Jan-21 | 31-Mar-21 | 71  | CP |
| 94  | LA T&T CIRCLE NARANGI             | Furniture and Fixtures  | 10.810 | 11,980      | 12-Jan-21 | 31-Mar-21 | 78  | CP |
| 95  | BONGAIGAON T&T CIRCLE             | Furniture and Fixtures  | 10.810 | 9,500       | 20-Sep-20 | 31-Mar-21 | 192 | CP |
| 180 | 220 KV SALAKATI GSS               | Furniture and Fixtures  | 10.810 | 3,97,795    | 23-Nov-20 | 31-Mar-21 | 128 | CP |
| 291 | SLDC DIVN KAHILIPARA              | Furniture and Fixtures  | 10.810 | 63,600      | 30-Jun-20 | 31-Mar-21 | 274 | CP |

|     |                               |  |        |          |           |           |     |    |
|-----|-------------------------------|--|--------|----------|-----------|-----------|-----|----|
| 383 | SLDC DIVN KAHILIPARA          | Furniture and Fixtures                         | 10.810 | 76,700   | 17-Aug-20 | 31-Mar-21 | 226 | CP |
| 413 | SLDC DIVN KAHILIPARA          | Furniture and Fixtures                         | 10.810 | 43,020   | 28-Sep-20 | 31-Mar-21 | 184 | CP |
| 414 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 1,27,086 | 27-Aug-20 | 31-Mar-21 | 216 | CP |
| 418 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 27,730   | 08-Jan-21 | 31-Mar-21 | 82  | CP |
| 846 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 35,459   | 08-Jan-21 | 31-Mar-21 | 82  | CP |
| 872 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 2,10,335 | 08-Mar-21 | 31-Mar-21 | 23  | CP |
| 874 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 9,900    | 17-Mar-21 | 31-Mar-21 | 14  | CP |
| 876 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 19,800   | 25-Aug-20 | 31-Mar-21 | 218 | CP |
| 877 | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 12-Jun-20 | 31-Mar-21 | 292 | CP |
| 878 | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 6,009    | 08-Dec-20 | 31-Mar-21 | 113 | CP |
| 36  | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 55,378   | 08-Dec-20 | 31-Mar-21 | 113 | CP |
| 37  | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 6,162    | 31-Mar-21 | 31-Mar-21 | 0   | CP |
| 38  | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 4,83,842 | 05-Jun-20 | 31-Mar-21 | 299 | CP |
| 39  | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 1,47,696 | 08-Dec-20 | 31-Mar-21 | 113 | CP |
| 40  | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 12,018   | 08-Dec-20 | 31-Mar-21 | 113 | CP |
| 41  | 132 KV GSS, DIBRUGARH         | Electrical wiring, light and fan installations | 10.820 | 67,549   | 03-Dec-20 | 31-Mar-21 | 118 | CP |
| 42  | 132 KV GSS, DIBRUGARH         | Electrical wiring, light and fan installations | 10.820 | 49,232   | 03-Dec-20 | 31-Mar-21 | 118 | CP |
| 96  | 132 KV GSS, DIBRUGARH         | Electrical wiring, light and fan installations | 10.820 | 49,232   | 03-Dec-20 | 31-Mar-21 | 118 | CP |
| 97  | 132 KV GSS, DIBRUGARH         | Electrical wiring, light and fan installations | 10.820 | 98,174   | 03-Dec-20 | 31-Mar-21 | 118 | CP |
| 98  | T&T DIVISION JORHAT           | Electrical wiring, light and fan installations | 10.820 | 45,081   | 17-Dec-20 | 31-Mar-21 | 104 | CP |
| 99  | T&T DIVISION JORHAT           | Electrical wiring, light and fan installations | 10.820 | 51,235   | 17-Dec-20 | 31-Mar-21 | 104 | CP |
| 144 | T&T DIVISION JORHAT           | Electrical wiring, light and fan installations | 10.820 | 1,23,080 | 17-Dec-20 | 31-Mar-21 | 104 | CP |
| 145 | 220KV GSS TINSUKIA            | Electrical wiring, light and fan installations | 10.820 | 2,82,939 | 03-Dec-20 | 31-Mar-21 | 118 | CP |
| 146 | 220KV GSS TINSUKIA            | Electrical wiring, light and fan installations | 10.820 | 24,550   | 17-Mar-21 | 31-Mar-21 | 14  | CP |
| 174 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 69,632   | 09-Dec-20 | 31-Mar-21 | 112 | CP |
| 175 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 17-Mar-21 | 31-Mar-21 | 14  | CP |
| 195 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 38,534   | 09-Dec-20 | 31-Mar-21 | 112 | CP |
| 196 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 33,029   | 09-Dec-20 | 31-Mar-21 | 112 | CP |
| 199 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 55,048   | 09-Dec-20 | 31-Mar-21 | 112 | CP |
| 200 | GOALPARA TRANS DIVISION       | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 17-May-20 | 31-Mar-21 | 318 | CP |
| 201 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 04-Jun-20 | 31-Mar-21 | 300 | CP |
| 232 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 12-Jun-20 | 31-Mar-21 | 292 | CP |
| 340 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 03-Jun-20 | 31-Mar-21 | 301 | CP |
| 341 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 05-Jun-20 | 31-Mar-21 | 299 | CP |
| 342 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 08-Jun-20 | 31-Mar-21 | 296 | CP |
| 343 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,54,743 | 05-Dec-20 | 31-Mar-21 | 116 | CP |
| 344 | 220 KV SALAKATI GSS           | Electrical wiring, light and fan installations | 10.820 | 4,83,842 | 25-Sep-20 | 31-Mar-21 | 187 | CP |
| 345 | 220 KV SARUSUJAI GSS          | Electrical wiring, light and fan installations | 10.820 | 6,45,123 | 21-Apr-20 | 31-Mar-21 | 344 | CP |
| 384 | SLDC DIVN KAHILIPARA          | Electrical wiring, light and fan installations | 10.820 | 2,13,260 | 30-Sep-20 | 31-Mar-21 | 182 | CP |
| 406 | SLDC DIVN KAHILIPARA          | Electrical wiring, light and fan installations | 10.820 | 20,500   | 18-Oct-20 | 31-Mar-21 | 164 | CP |
| 419 | SLDC DIVN KAHILIPARA          | Electrical wiring, light and fan installations | 10.820 | 43,673   | 25-Feb-21 | 31-Mar-21 | 34  | CP |
| 421 | SLDC DIVN KAHILIPARA          | Electrical wiring, light and fan installations | 10.820 | 1,82,858 | 22-Oct-20 | 31-Mar-21 | 160 | CP |
| 424 | 132KV PANCHGRAM GSS           | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 11-Sep-20 | 31-Mar-21 | 201 | CP |
| 425 | SILCHAR DIVISION              | Electrical wiring, light and fan installations | 10.820 | 2,58,841 | 19-Aug-20 | 31-Mar-21 | 224 | CP |
| 458 | SILCHAR DIVISION              | Electrical wiring, light and fan installations | 10.820 | 63,720   | 19-Aug-20 | 31-Mar-21 | 224 | CP |
| 490 | 132 KV DEPOTA GSS             | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561 | 23-May-20 | 31-Mar-21 | 312 | CP |
| 491 | 132 KV DEPOTA GSS             | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561 | 25-Apr-20 | 31-Mar-21 | 340 | CP |
| 739 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 11,872   | 20-Dec-20 | 31-Mar-21 | 101 | CP |
| 740 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 59,360   | 11-Dec-20 | 31-Mar-21 | 110 | CP |
| 819 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561 | 21-Sep-20 | 31-Mar-21 | 191 | CP |
| 820 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561 | 16-May-20 | 31-Mar-21 | 319 | CP |
| 821 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 2,200    | 11-Dec-20 | 31-Mar-21 | 110 | CP |
| 823 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 71,232   | 11-Dec-20 | 31-Mar-21 | 110 | CP |
| 824 | CORPORATE AEGCL               | Electrical wiring, Light and fan Installations | 10.82  | 2,25,121 | 17-Nov-20 | 31-Mar-21 | 134 | CP |
| 825 | 220KV GSS TINSUKIA            | Others (in furniture category)                 | 10.850 | 20,500   | 17-Mar-21 | 31-Mar-21 | 14  | CP |
| 859 | 220 KV SALAKATI GSS           | Others (in furniture category)                 | 10.850 | 68,500   | 23-Oct-20 | 31-Mar-21 | 159 | CP |
| 177 | BONGAIGAON T&T CIRCLE         | Computers and accessories                      | 10.905 | 12,500   | 22-Sep-20 | 31-Mar-21 | 190 | CP |
| 385 | 220 KV SARUSUJAI GSS          | Computers and accessories                      | 10.905 | 5,900    | 17-Feb-21 | 31-Mar-21 | 42  | CP |
| 292 | COMMUNICATION DIVISION JORHAT | Computers and accessories                      | 10.905 | 3,000    | 27-Jul-20 | 31-Mar-21 | 247 | CP |
| 407 | MRT DIVN JORHAT               | Computers and accessories                      | 10.905 | 6,800    | 15-Mar-21 | 31-Mar-21 | 16  | CP |
| 427 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 4,47,135 | 21-Jul-20 | 31-Mar-21 | 253 | CP |
| 526 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 4,92,123 | 21-Jul-20 | 31-Mar-21 | 253 | CP |
| 847 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 21,806   | 21-Jul-20 | 31-Mar-21 | 253 | CP |
| 848 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 1,30,980 | 21-Jul-20 | 31-Mar-21 | 253 | CP |
| 849 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 29,972   | 21-Jul-20 | 31-Mar-21 | 253 | CP |
| 850 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 16,284   | 21-Jul-20 | 31-Mar-21 | 253 | CP |
| 851 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 40,592   | 21-Jul-20 | 31-Mar-21 | 253 | CP |
| 852 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 14,980   | 31-Aug-20 | 31-Mar-21 | 212 | CP |
| 853 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 1,44,323 | 28-Sep-20 | 31-Mar-21 | 184 | CP |
| 854 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 1,07,380 | 04-Dec-20 | 31-Mar-21 | 117 | CP |
| 855 | CORPORATE AEGCL               | Computer & Assoceries                          | 10.905 | 1,69,920 | 18-Nov-20 | 31-Mar-21 | 133 | CP |



|     |                                   |   |        |                     |           |           |      |    |
|-----|-----------------------------------|---|--------|---------------------|-----------|-----------|------|----|
| 856 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 47,400              | 23-Dec-20 | 31-Mar-21 | 98   | CP |
| 858 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 94,500              | 07-Dec-20 | 31-Mar-21 | 114  | CP |
| 860 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 13,688              | 06-Jan-21 | 31-Mar-21 | 84   | CP |
| 861 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 1,23,600            | 30-Dec-20 | 31-Mar-21 | 91   | CP |
| 862 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 1,73,200            | 30-Dec-20 | 31-Mar-21 | 91   | CP |
| 863 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 1,71,000            | 30-Dec-20 | 31-Mar-21 | 91   | CP |
| 864 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 8,400               | 30-Dec-20 | 31-Mar-21 | 91   | CP |
| 865 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 51,600              | 30-Dec-20 | 31-Mar-21 | 91   | CP |
| 866 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 25,500              | 30-Dec-20 | 31-Mar-21 | 91   | CP |
| 867 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 12,000              | 30-Dec-20 | 31-Mar-21 | 91   | CP |
| 868 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 11,000              | 30-Dec-20 | 31-Mar-21 | 91   | CP |
| 869 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 6,200               | 30-Dec-20 | 31-Mar-21 | 91   | CP |
| 870 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 73,720              | 22-Jan-21 | 31-Mar-21 | 68   | CP |
| 871 | CORPORATE AEGCL                   | Computer & Assoceries   | 10.905 | 14,278              | 11-Mar-21 | 31-Mar-21 | 20   | CP |
| 873 | UA T&T CIRCLE JORHAT              | Computers and accessories   | 10.905 | 1,500               | 23-Jun-20 | 31-Mar-21 | 281  | CP |
| 875 | UA T&T CIRCLE JORHAT              | Computers and accessories   | 10.905 | 1,000               | 24-Aug-20 | 31-Mar-21 | 219  | CP |
| 1   | UA T&T CIRCLE JORHAT              | Computers and accessories   | 10.905 | 1,000               | 16-Sep-20 | 31-Mar-21 | 196  | CP |
| 2   | UA T&T CIRCLE JORHAT              | Computers and accessories   | 10.905 | 550                 | 21-Jan-21 | 31-Mar-21 | 69   | CP |
| 3   | 132 KV GSS, DIBRUGARH             | Computers and accessories   | 10.905 | 4,100               | 21-Jan-21 | 31-Mar-21 | 69   | CP |
| 4   | LA T&T CIRCLE NARANGI             | Computers and accessories   | 10.905 | 13,282              | 12-Jan-21 | 31-Mar-21 | 78   | CP |
| 100 | LA T&T CIRCLE NARANGI             | Computers and accessories   | 10.905 | 38,54,665           | 27-Oct-20 | 31-Mar-21 | 155  | CP |
| 181 | GOALPARA TRANS DIVISION           | Computers and accessories   | 10.905 | 22,700              | 08-Sep-20 | 31-Mar-21 | 204  | CP |
| 182 | COMMUNICATION DIVISION JORHAT     | Other office equipment  | 10.906 | 2,596               | 23-Jun-20 | 31-Mar-21 | 281  | CP |
| 233 | 132 KV GSS, DIBRUGARH             | Refrigerators & Water Coolers   | 10.907 | 45,960              | 13-May-20 | 31-Mar-21 | 322  | CP |
| 428 | 132 KV GSS, DIBRUGARH             | Refrigerators & Water Coolers   | 10.907 | 11,490              | 21-Jan-21 | 31-Mar-21 | 69   | CP |
| 290 | GUWAHATI TRANSMISSION DIVISION    | Other office equipment  | 10.909 | 1,54,000            | 09-Nov-20 | 31-Mar-21 | 142  | CP |
| 386 | 220 KV SALAKATI GSS               | Other office equipment  | 10.909 | 1,60,256            | 17-Dec-20 | 31-Mar-21 | 104  | CP |
| 410 | COMMUNICATION DIVISION KAHILIPARA | Computers and accessories   | 10.909 | 53,690              | 27-Jan-21 | 31-Mar-21 | 63   | CP |
| 416 | SLDC DIVN KAHILIPARA              | Other office equipment  | 10.909 | 64,428              | 18-Sep-20 | 31-Mar-21 | 194  | CP |
| 417 | SLDC DIVN KAHILIPARA              | Other office equipment  | 10.909 | 5,800               | 11-Jun-20 | 31-Mar-21 | 293  | CP |
| 540 | MRT DIVISION NARENGI              | Other office equipment  | 10.909 | 61,950              | 21-Aug-20 | 31-Mar-21 | 222  | CP |
| 101 | 132 KV GSS, DIBRUGARH             | Other office equipment  | 10.909 | 2,400               | 11-Nov-20 | 31-Mar-21 | 140  | CP |
| 140 | T&T DIVISION JORHAT               | Other office equipment  | 10.909 | 5,500               | 10-Nov-20 | 31-Mar-21 | 141  | CP |
| 141 | T&T DIVISION JORHAT               | Other office equipment  | 10.909 | 13,435              | 17-Nov-20 | 31-Mar-21 | 134  | CP |
| 176 | 220KV GSS TINSUKIA                | Other office equipment  | 10.909 | 3,600               | 21-May-20 | 31-Mar-21 | 314  | CP |
|     | <b>CURRENT PERIOD TOTAL</b>       |   |        | <b>51,85,17,116</b> |           |           |      |    |
| 1   | 132 KV GSS DHALIGAON              | Building containing Transmission installations                              | 10.201 | 3,04,440            | 10-Aug-18 | 31-Mar-21 | 964  | PP |
| 2   | 220 KV SALAKATI GSS               | Building containing Transmission installations                              | 10.201 | 59,11,800           | 10-Aug-18 | 31-Mar-21 | 964  | PP |
| 3   | 132KV PANCHGRAM GSS               | Building containing Transmission installations                              | 10.201 | 43,71,902           | 28-Sep-16 | 31-Mar-21 | 1645 | PP |
| 4   | 132 KV DEPOTA GSS                 | Building  | 10.201 | 17,68,451           | 03-Feb-20 | 31-Mar-21 | 422  | PP |
| 5   | T&T DIVISION JORHAT               | Building containing Transmission installations                              | 10.201 | 57,427              | 28-Feb-20 | 31-Mar-21 | 397  | PP |
| 6   | GOALPARA TRANS DIVISION           | Building containing Transmission instal                                     | 10.201 | 62,66,944           | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 7   | 132 KV GSS KAHILIPARA             | Other buildings   | 10.204 | 7,20,674            | 03-Mar-20 | 31-Mar-21 | 393  | PP |
| 8   | NORTH LAKHIMPUR DIVN              | Other buildings   | 10.204 | 15,01,863           | 24-Feb-20 | 31-Mar-21 | 401  | PP |
| 9   | 220 KV GSS, MARIANI               | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204 | 15,67,744           | 18-Mar-20 | 31-Mar-21 | 378  | PP |
| 10  | 220 KV GSS, MARIANI               | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204 | 16,53,318           | 12-Mar-20 | 31-Mar-21 | 384  | PP |
| 11  | 220 KV GSS, MARIANI               | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204 | 18,16,377           | 14-Mar-20 | 31-Mar-21 | 382  | PP |
| 12  | 220 KV GSS, MARIANI               | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204 | 2,50,726            | 06-Feb-20 | 31-Mar-21 | 419  | PP |
| 13  | 220KV GSS TINSUKIA                | Other buildings   | 10.204 | 40,56,515           | 27-Jul-19 | 31-Mar-21 | 613  | PP |
| 14  | 132KV PANCHGRAM GSS               | Roads   | 10.401 | 31,84,704           | 28-Sep-16 | 31-Mar-21 | 1645 | PP |
| 15  | 132KV PANCHGRAM GSS               | Miscellaneous Civil Works   | 10.401 | 20,94,177           | 28-Sep-16 | 31-Mar-21 | 1645 | PP |
| 16  | SILCHAR DIVISION                  | Roads   | 10.401 | 1,27,995            | 27-Mar-19 | 31-Mar-21 | 735  | PP |
| 17  | SILCHAR DIVISION                  | Miscellaneous Civil Works   | 10.401 | 8,26,821            | 21-Jun-16 | 31-Mar-21 | 1744 | PP |
| 18  | GOALPARA TRANS DIVISION           | Roads   | 10.401 | 8,06,355            | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 19  | GUWAHATI TRANSMISSION DIVISION    | Miscellaneous Civil Works   | 10.402 | 10,18,936           | 17-Jan-20 | 31-Mar-21 | 439  | PP |
| 20  | 132 KV GSS DHALIGAON              | Miscellaneous Civil Works   | 10.402 | 44,060              | 13-Feb-20 | 31-Mar-21 | 412  | PP |
| 21  | 132 KV GSS DHALIGAON              | Miscellaneous Civil Works   | 10.402 | 16,63,760           | 13-Dec-19 | 31-Mar-21 | 474  | PP |
| 22  | 132 KV GSS DHALIGAON              | Miscellaneous Civil Works   | 10.402 | 14,82,257           | 30-Jul-19 | 31-Mar-21 | 610  | PP |
| 23  | 132 KV GSS DHALIGAON              | Miscellaneous Civil Works   | 10.402 | 15,72,011           | 12-May-18 | 31-Mar-21 | 1054 | PP |
| 24  | 220 KV SALAKATI GSS               | Miscellaneous Civil Works   | 10.402 | 19,93,536           | 22-Jan-20 | 31-Mar-21 | 434  | PP |
| 25  | 220 KV SALAKATI GSS               | Miscellaneous Civil Works   | 10.402 | 19,48,994           | 04-Feb-20 | 31-Mar-21 | 421  | PP |
| 26  | 220 KV SALAKATI GSS               | Miscellaneous Civil Works   | 10.402 | 19,49,852           | 11-Mar-20 | 31-Mar-21 | 385  | PP |
| 27  | 220 KV SALAKATI GSS               | Miscellaneous Civil Works   | 10.402 | 19,49,250           | 17-Mar-20 | 31-Mar-21 | 379  | PP |
| 28  | 220 KV SALAKATI GSS               | Miscellaneous Civil Works   | 10.402 | 13,99,715           | 20-Jan-20 | 31-Mar-21 | 436  | PP |
| 29  | 220 KV SARUSUJAI GSS              | Miscellaneous Civil works   | 10.402 | 6,45,419            | 06-Mar-20 | 31-Mar-21 | 390  | PP |
| 30  | 220 KV SARUSUJAI GSS              | Miscellaneous Civil works   | 10.402 | 5,62,267            | 05-Mar-20 | 31-Mar-21 | 391  | PP |
| 31  | 220 KV SARUSUJAI GSS              | Miscellaneous Civil works   | 10.402 | 18,73,799           | 03-Mar-20 | 31-Mar-21 | 393  | PP |
| 32  | 220 KV SARUSUJAI GSS              | Miscellaneous Civil works   | 10.402 | 35,00,612           | 19-Mar-20 | 31-Mar-21 | 377  | PP |
| 33  | SLDC DIVN KAHILIPARA              | Miscellaneous Civil Works   | 10.402 | 3,88,993            | 12-Mar-18 | 31-Mar-21 | 1115 | PP |
| 34  | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works   | 10.402 | 30,858              | 22-Sep-19 | 31-Mar-21 | 556  | PP |
| 35  | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works   | 10.402 | 8,16,164            | 08-Jan-20 | 31-Mar-21 | 448  | PP |
| 36  | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works   | 10.402 | 23,28,445           | 31-Mar-18 | 31-Mar-21 | 1096 | PP |
| 37  | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works   | 10.402 | 7,57,810            | 17-Mar-20 | 31-Mar-21 | 379  | PP |
| 38  | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works   | 10.402 | 2,96,072            | 07-Oct-19 | 31-Mar-21 | 541  | PP |
| 39  | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works   | 10.402 | 1,49,339            | 19-Aug-19 | 31-Mar-21 | 590  | PP |
| 40  | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works   | 10.402 | 35,61,094           | 27-Feb-19 | 31-Mar-21 | 763  | PP |
| 41  | 132 KV GSS KAHILIPARA             | Miscellaneous Civil works   | 10.402 | 27,90,510           | 31-Mar-18 | 31-Mar-21 | 1096 | PP |
| 42  | 132KV PANCHGRAM GSS               | Miscellaneous Civil works   | 10.402 | 2,41,756            | 10-Mar-20 | 31-Mar-21 | 386  | PP |
| 43  | 132KV PANCHGRAM GSS               | Miscellaneous Civil works   | 10.402 | 3,61,26,870         | 28-Sep-16 | 31-Mar-21 | 1645 | PP |
| 44  | SILCHAR DIVISION                  | Miscellaneous Civil Works   | 10.402 | 91,067              | 28-Feb-18 | 31-Mar-21 | 1127 | PP |
| 45  | SILCHAR DIVISION                  | Miscellaneous Civil Works   | 10.402 | 2,43,322            | 17-Feb-20 | 31-Mar-21 | 408  | PP |

|     |                               |                           |        |              |           |           |      |    |
|-----|-------------------------------|---------------------------|--------|--------------|-----------|-----------|------|----|
| 46  | SILCHAR DIVISION              | Miscellaneous Civil Works | 10.402 | 72,55,389    | 08-Dec-15 | 31-Mar-21 | 1940 | PP |
| 47  | SILCHAR DIVISION              | Miscellaneous Civil Works | 10.402 | 69,43,098    | 04-Jul-15 | 31-Mar-21 | 2097 | PP |
| 48  | SILCHAR DIVISION              | Miscellaneous Civil Works | 10.402 | 57,49,342    | 14-Jul-15 | 31-Mar-21 | 2087 | PP |
| 49  | SILCHAR DIVISION              | Miscellaneous Civil Works | 10.402 | 1,36,439     | 04-Jun-13 | 31-Mar-21 | 2857 | PP |
| 50  | SILCHAR DIVISION              | Miscellaneous Civil Works | 10.402 | 19,000       | 05-Jun-13 | 31-Mar-21 | 2856 | PP |
| 51  | 132 KV DEPOTA GSS             | Miscellaneous Civil Works | 10.402 | 2,56,118     | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 52  | 132 KV DEPOTA GSS             | Miscellaneous Civil Works | 10.402 | 1,11,864     | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 53  | 132 KV DEPOTA GSS             | Miscellaneous Civil Works | 10.402 | 5,53,778     | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 54  | 132 KV DEPOTA GSS             | Miscellaneous Civil Works | 10.402 | 5,53,698     | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 55  | 132 KV DEPOTA GSS             | Miscellaneous Civil Works | 10.402 | 15,44,765    | 24-Mar-20 | 31-Mar-21 | 372  | PP |
| 56  | 132 KV DEPOTA GSS             | Miscellaneous Civil Works | 10.402 | 15,44,273    | 24-Mar-20 | 31-Mar-21 | 372  | PP |
| 57  | 132 KV DEPOTA GSS             | Miscellaneous Civil Works | 10.402 | 4,45,000     | 09-Feb-20 | 31-Mar-21 | 416  | PP |
| 58  | 132 KV DEPOTA GSS             | Miscellaneous Civil Works | 10.402 | 11,79,705    | 09-Feb-20 | 31-Mar-21 | 416  | PP |
| 59  | 220 KV SAMAGURI GSS           | Miscellaneous Civil Works | 10.402 | 21,38,013    | 15-Jan-20 | 31-Mar-21 | 441  | PP |
| 60  | NORTH LAKHIMPUR DIVN          | Miscellaneous Civil Works | 10.402 | 14,40,543    | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 61  | NORTH LAKHIMPUR DIVN          | Miscellaneous Civil Works | 10.402 | 4,14,901     | 12-Oct-19 | 31-Mar-21 | 536  | PP |
| 62  | NORTH LAKHIMPUR DIVN          | Miscellaneous Civil Works | 10.402 | 93,641       | 17-Mar-20 | 31-Mar-21 | 379  | PP |
| 63  | NORTH LAKHIMPUR DIVN          | Miscellaneous Civil Works | 10.402 | 2,69,850     | 17-Mar-20 | 31-Mar-21 | 379  | PP |
| 64  | 132 KV GSS, DIBRUGARH         | Miscellaneous Civil Works | 10.402 | 15,53,111    | 08-Nov-19 | 31-Mar-21 | 509  | PP |
| 65  | 132 KV GSS, GARGAON           | Miscellaneous Civil Works | 10.402 | 11,95,748    | 19-Nov-19 | 31-Mar-21 | 498  | PP |
| 66  | 132 KV GSS, GARGAON           | Miscellaneous Civil Works | 10.402 | 14,19,407    | 20-Feb-20 | 31-Mar-21 | 405  | PP |
| 67  | T&T DIVISION JORHAT           | Miscellaneous Civil Works | 10.402 | 7,72,081     | 10-Nov-19 | 31-Mar-21 | 507  | PP |
| 68  | 220KV GSS TINSUKIA            | Miscellaneous Civil Works | 10.402 | 73,378       | 24-Dec-19 | 31-Mar-21 | 463  | PP |
| 69  | LA T&T CIRCLE NARANGI         | Miscellaneous Civil Works | 10.402 | 15,73,068    | 21-Jul-16 | 31-Mar-21 | 1714 | PP |
| 70  | 132 KV CHIRAKHUNDI RANGIA     | Miscellaneous Civil Works | 10.402 | 1,90,407     | 16-Sep-19 | 31-Mar-21 | 562  | PP |
| 71  | GOALPARA TRANS DIVISION       | Miscellaneous Civil Works | 10.402 | 80,15,448    | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 72  | GOALPARA TRANS DIVISION       | Miscellaneous Civil Works | 10.402 | 11,28,939    | 30-Nov-19 | 31-Mar-21 | 487  | PP |
| 73  | GOALPARA TRANS DIVISION       | Miscellaneous Civil Works | 10.402 | 10,44,642    | 29-Feb-20 | 31-Mar-21 | 396  | PP |
| 74  | 132 KV CHIRAKHUNDI RANGIA     | APDRP Other Civil works   | 10.415 | 6,81,069     | 19-Jun-19 | 31-Mar-21 | 651  | PP |
| 75  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 7,25,854     | 29-Jan-20 | 31-Mar-21 | 427  | PP |
| 76  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 3,69,351     | 14-Sep-19 | 31-Mar-21 | 564  | PP |
| 77  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 3,33,441     | 28-Jul-19 | 31-Mar-21 | 612  | PP |
| 78  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 56,235       | 29-Jul-19 | 31-Mar-21 | 611  | PP |
| 79  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 22,494       | 28-Jul-19 | 31-Mar-21 | 612  | PP |
| 80  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 3,05,265     | 29-Jul-19 | 31-Mar-21 | 611  | PP |
| 81  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 5,76,376     | 28-Jul-19 | 31-Mar-21 | 612  | PP |
| 82  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 20,36,197    | 04-Jun-18 | 31-Mar-21 | 1031 | PP |
| 83  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 7,40,803     | 17-Sep-19 | 31-Mar-21 | 561  | PP |
| 84  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 6,93,042     | 15-Mar-19 | 31-Mar-21 | 747  | PP |
| 85  | GUWAHATI TRANSMISSION DIVISIO | Transformers              | 10.501 | 4,13,608     | 30-Sep-19 | 31-Mar-21 | 548  | PP |
| 86  | 220 KV SALAKATI GSS           | Transformers              | 10.501 | 11,54,348    | 30-Jan-20 | 31-Mar-21 | 426  | PP |
| 87  | 220 KV SALAKATI GSS           | Transformers              | 10.501 | 2,97,360     | 30-Jan-20 | 31-Mar-21 | 426  | PP |
| 88  | 220 KV SALAKATI GSS           | Transformers              | 10.501 | 5,63,18,315  | 15-Oct-17 | 31-Mar-21 | 1263 | PP |
| 89  | 220 KV SARUSUJAI GSS          | Transformers              | 10.501 | 56,774       | 07-Jan-20 | 31-Mar-21 | 449  | PP |
| 90  | 132KV PANCHGRAM GSS           | Transformers              | 10.501 | 7,25,854     | 20-Feb-20 | 31-Mar-21 | 405  | PP |
| 91  | 132KV PANCHGRAM GSS           | Transformers              | 10.501 | 3,25,85,499  | 28-Sep-16 | 31-Mar-21 | 1645 | PP |
| 92  | SILCHAR DIVISION              | Transformers              | 10.501 | 2,35,47,934  | 16-Nov-17 | 31-Mar-21 | 1231 | PP |
| 93  | SILCHAR DIVISION              | Transformers              | 10.501 | 7,25,854     | 20-Jun-18 | 31-Mar-21 | 1015 | PP |
| 94  | SILCHAR DIVISION              | Transformers              | 10.501 | 7,25,854     | 18-Feb-20 | 31-Mar-21 | 407  | PP |
| 95  | SILCHAR DIVISION              | Transformers              | 10.501 | 3,63,04,579  | 26-Mar-19 | 31-Mar-21 | 736  | PP |
| 96  | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 2,24,678     | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 97  | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 7,25,854     | 29-Feb-20 | 31-Mar-21 | 396  | PP |
| 98  | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 7,25,854     | 05-Mar-20 | 31-Mar-21 | 391  | PP |
| 99  | 132 KV DEPOTA GSS             | Transformer               | 10.501 | 7,25,854     | 14-Jan-20 | 31-Mar-21 | 442  | PP |
| 100 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 7,25,854     | 02-Mar-20 | 31-Mar-21 | 394  | PP |
| 101 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 7,25,854     | 21-Jan-20 | 31-Mar-21 | 435  | PP |
| 102 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 18,27,504    | 12-Jan-19 | 31-Mar-21 | 809  | PP |
| 103 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 11,42,826    | 23-Mar-18 | 31-Mar-21 | 1104 | PP |
| 104 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 32,000       | 23-Oct-19 | 31-Mar-21 | 525  | PP |
| 105 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 6,000        | 20-Feb-20 | 31-Mar-21 | 405  | PP |
| 106 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 5,92,360     | 15-Mar-20 | 31-Mar-21 | 381  | PP |
| 107 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 5,92,360     | 14-Mar-20 | 31-Mar-21 | 382  | PP |
| 108 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 10,86,817    | 12-Dec-19 | 31-Mar-21 | 475  | PP |
| 109 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 9,92,558     | 15-Dec-19 | 31-Mar-21 | 472  | PP |
| 110 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 6,000        | 12-Oct-19 | 31-Mar-21 | 536  | PP |
| 111 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 2,14,641     | 29-Sep-18 | 31-Mar-21 | 914  | PP |
| 112 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | 2,03,500     | 29-Sep-18 | 31-Mar-21 | 914  | PP |
| 113 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | -2,05,42,339 | 23-Jul-14 | 31-Mar-21 | 2443 | PP |
| 114 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | -2,023       | 23-Mar-18 | 31-Mar-21 | 1104 | PP |
| 115 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | -6,069       | 06-Jun-18 | 31-Mar-21 | 1029 | PP |
| 116 | NORTH LAKHIMPUR DIVN          | Transformer               | 10.501 | -2,022       | 07-Jun-18 | 31-Mar-21 | 1028 | PP |
| 117 | 132 KV GSS, DIBRUGARH         | Transformers              | 10.501 | 34,501       | 28-Mar-19 | 31-Mar-21 | 734  | PP |
| 118 | 132 KV GSS, DIBRUGARH         | Transformers              | 10.501 | 2,32,629     | 05-Dec-19 | 31-Mar-21 | 482  | PP |
| 119 | 132 KV GSS, DIBRUGARH         | Transformers              | 10.501 | 11,500       | 22-Jul-19 | 31-Mar-21 | 618  | PP |
| 120 | 132 KV GSS, DIBRUGARH         | Transformers              | 10.501 | 5,750        | 02-Sep-19 | 31-Mar-21 | 576  | PP |
| 121 | 132 KV GSS, DIBRUGARH         | Transformers              | 10.501 | 17,250       | 26-Aug-19 | 31-Mar-21 | 583  | PP |
| 122 | 132 KV GSS, GARGAON           | Transformers              | 10.501 | 7,25,854     | 31-Mar-19 | 31-Mar-21 | 731  | PP |
| 123 | T&T DIVISION JORHAT           | Transformers              | 10.501 | 7,25,854     | 14-Jan-20 | 31-Mar-21 | 442  | PP |
| 124 | T&T DIVISION JORHAT           | Transformers              | 10.501 | 7,25,854     | 19-Sep-19 | 31-Mar-21 | 559  | PP |
| 125 | T&T DIVISION JORHAT           | Transformers              | 10.501 | 7,25,854     | 30-Jan-19 | 31-Mar-21 | 791  | PP |
| 126 | T&T DIVISION JORHAT           | Transformers              | 10.501 | 7,25,854     | 01-Mar-19 | 31-Mar-21 | 761  | PP |
| 127 | T&T DIVISION JORHAT           | Transformers              | 10.501 | 2,05,42,339  | 23-Jul-14 | 31-Mar-21 | 2443 | PP |
| 128 | 220KV GSS TINSUKIA            | Transformers              | 10.501 | 14,19,908    | 01-Dec-18 | 31-Mar-21 | 851  | PP |
| 129 | GOALPARA TRANS DIVISION       | Transformers              | 10.501 | 6,78,70,380  | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 130 | GOALPARA TRANS DIVISION       | Transformers              | 10.501 | 7,25,854     | 03-Mar-20 | 31-Mar-21 | 393  | PP |
| 131 | GOALPARA TRANS DIVISION       | Transformers              | 10.501 | 7,25,854     | 20-Feb-20 | 31-Mar-21 | 405  | PP |
| 132 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 36,58,238    | 16-Sep-19 | 31-Mar-21 | 562  | PP |
| 133 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 36,58,238    | 21-Dec-17 | 31-Mar-21 | 1196 | PP |
| 134 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 15,83,578    | 04-Dec-19 | 31-Mar-21 | 483  | PP |
| 135 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 6,91,273     | 07-Jan-18 | 31-Mar-21 | 1179 | PP |
| 136 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 14,14,699    | 17-Dec-17 | 31-Mar-21 | 1200 | PP |

|     |                               |                           |        |              |            |           |      |    |
|-----|-------------------------------|---------------------------|--------|--------------|------------|-----------|------|----|
| 137 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 5,66,683     | 23-Dec-17  | 31-Mar-21 | 1194 | PP |
| 138 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 1,07,174     | 23-Dec-17  | 31-Mar-21 | 1194 | PP |
| 139 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 10,70,114    | 04-Mar-18  | 31-Mar-21 | 1123 | PP |
| 140 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 7,22,327     | 18-Feb-18  | 31-Mar-21 | 1137 | PP |
| 141 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 7,70,482     | 30-Mar-18  | 31-Mar-21 | 1097 | PP |
| 142 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 4,89,577     | 16-Dec-17  | 31-Mar-21 | 1201 | PP |
| 143 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 26,07,000    | 20-Dec-18  | 31-Mar-21 | 832  | PP |
| 144 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 24,13,510    | 14-Sep-19  | 31-Mar-21 | 564  | PP |
| 145 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 9,39,540     | 20-Feb-18  | 31-Mar-21 | 1135 | PP |
| 146 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 63,77,903    | 16-Sep-19  | 31-Mar-21 | 562  | PP |
| 147 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 67,19,635    | 16-Sep-19  | 31-Mar-21 | 562  | PP |
| 148 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 51,97,826    | 31-Dec-17  | 31-Mar-21 | 1186 | PP |
| 149 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 62,02,740    | 21-Nov-17  | 31-Mar-21 | 1226 | PP |
| 150 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 3,34,132     | 18-Dec-19  | 31-Mar-21 | 469  | PP |
| 151 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 7,13,900     | 11-Dec-19  | 31-Mar-21 | 476  | PP |
| 152 | GUWAHATI TRANSMISSION DIVISIO | Other plant & equipment   | 10.502 | 3,83,519     | 06-Feb-20  | 31-Mar-21 | 419  | PP |
| 153 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 47,56,850    | 17-Oct-19  | 31-Mar-21 | 531  | PP |
| 154 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 60,42,578    | 06-Aug-19  | 31-Mar-21 | 603  | PP |
| 155 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 51,81,678    | 03-Sep-19  | 31-Mar-21 | 575  | PP |
| 156 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 87,44,370    | 31-Jul-19  | 31-Mar-21 | 609  | PP |
| 157 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 51,81,678    | 03-Sep-19  | 31-Mar-21 | 575  | PP |
| 158 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 58,73,807    | 03-09-2019 | 31-Mar-21 | 575  | PP |
| 159 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 96,67,168    | 31-Jul-19  | 31-Mar-21 | 609  | PP |
| 160 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 58,73,807    | 03-Sep-19  | 31-Mar-21 | 575  | PP |
| 161 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 67,19,635    | 06-Aug-19  | 31-Mar-21 | 603  | PP |
| 162 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 54,37,285    | 17-Oct-19  | 31-Mar-21 | 531  | PP |
| 163 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 37,76,246    | 06-Aug-19  | 31-Mar-21 | 603  | PP |
| 164 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 37,76,245    | 03-Sep-19  | 31-Mar-21 | 575  | PP |
| 165 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 41,30,268    | 31-Jul-19  | 31-Mar-21 | 609  | PP |
| 166 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 37,76,246    | 03-Sep-19  | 31-Mar-21 | 575  | PP |
| 167 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 15,87,117    | 20-Jan-20  | 31-Mar-21 | 436  | PP |
| 168 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 22,69,460    | 28-Jan-18  | 31-Mar-21 | 1158 | PP |
| 169 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 45,98,200    | 11-Mar-18  | 31-Mar-21 | 1116 | PP |
| 170 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 25,05,340    | 15-Sep-19  | 31-Mar-21 | 563  | PP |
| 171 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 21,72,020    | 07-Feb-18  | 31-Mar-21 | 1148 | PP |
| 172 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 28,93,400    | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 173 | 132 KV GSS DHALIGAON          | Other plants & equipments | 10.502 | 2,41,24,471  | 06-Jan-16  | 31-Mar-21 | 1911 | PP |
| 174 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 78,55,511    | 07-Jun-16  | 31-Mar-21 | 1758 | PP |
| 175 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 64,33,420    | 29-Mar-18  | 31-Mar-21 | 1098 | PP |
| 176 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 2,26,71,917  | 28-Aug-19  | 31-Mar-21 | 581  | PP |
| 177 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 1,39,17,430  | 28-Aug-19  | 31-Mar-21 | 581  | PP |
| 178 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 50,74,329    | 28-Aug-19  | 31-Mar-21 | 581  | PP |
| 179 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 16,30,575    | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 180 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 17,41,145    | 10-May-18  | 31-Mar-21 | 1056 | PP |
| 181 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 1,14,53,626  | 22-Aug-19  | 31-Mar-21 | 587  | PP |
| 182 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 16,61,634    | 15-Mar-20  | 31-Mar-21 | 381  | PP |
| 183 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 90,76,129    | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 184 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 12,30,336    | 26-Apr-17  | 31-Mar-21 | 1435 | PP |
| 185 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 31,44,172    | 22-Apr-17  | 31-Mar-21 | 1439 | PP |
| 186 | 220 KV SALAKATI GSS           | Other plant & equipment   | 10.502 | 5,51,152     | 22-Apr-17  | 31-Mar-21 | 1439 | PP |
| 187 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 10,56,100    | 17-May-18  | 31-Mar-21 | 1049 | PP |
| 188 | 220 KV SARUSUJAI GSS          | Other plant & equipment   | 10.502 | 15,78,324    | 29-Jul-19  | 31-Mar-21 | 611  | PP |
| 189 | 132 KV GSS KAHILIPARA         | Other plant & equipment   | 10.502 | 1,06,270     | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 190 | 132 KV GSS KAHILIPARA         | Other plant & equipment   | 10.502 | 28,281       | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 191 | 132 KV GSS KAHILIPARA         | Other plant & equipment   | 10.502 | 35,424       | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 192 | 132 KV GSS KAHILIPARA         | Other plant & equipment   | 10.502 | 25,180       | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 193 | 132 KV GSS KAHILIPARA         | Other plant & equipment   | 10.502 | 16,236       | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 194 | 132 KV GSS KAHILIPARA         | Other plant & equipment   | 10.502 | 1,253        | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 195 | 132 KV GSS KAHILIPARA         | Other plant & equipment   | 10.502 | 4,778        | 31-Mar-18  | 31-Mar-21 | 1096 | PP |
| 196 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 22,000       | 29-Jul-19  | 31-Mar-21 | 611  | PP |
| 197 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 2,45,440     | 29-Sep-18  | 31-Mar-21 | 914  | PP |
| 198 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 52,42,935    | 30-Nov-18  | 31-Mar-21 | 852  | PP |
| 199 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 80,55,463    | 15-Jan-19  | 31-Mar-21 | 806  | PP |
| 200 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 35,14,283    | 16-Aug-18  | 31-Mar-21 | 958  | PP |
| 201 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 59,01,964    | 16-Aug-18  | 31-Mar-21 | 958  | PP |
| 202 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 37,12,246    | 30-Nov-18  | 31-Mar-21 | 852  | PP |
| 203 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 39,31,333    | 17-Jul-19  | 31-Mar-21 | 623  | PP |
| 204 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 14,13,703    | 17-Sep-19  | 31-Mar-21 | 561  | PP |
| 205 | 132KV PANCHGRAM GSS           | Other plant & equipment   | 10.502 | 5,47,48,997  | 28-Sep-16  | 31-Mar-21 | 1645 | PP |
| 206 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 1,62,82,508  | 15-Oct-18  | 31-Mar-21 | 898  | PP |
| 207 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 1,69,48,665  | 27-Dec-18  | 31-Mar-21 | 825  | PP |
| 208 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 1,14,72,775  | 16-Jan-19  | 31-Mar-21 | 805  | PP |
| 209 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 9,28,738     | 22-Dec-18  | 31-Mar-21 | 830  | PP |
| 210 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 7,33,276     | 27-Feb-19  | 31-Mar-21 | 763  | PP |
| 211 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 15,90,540    | 23-Mar-20  | 31-Mar-21 | 373  | PP |
| 212 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 15,90,540    | 18-Mar-20  | 31-Mar-21 | 378  | PP |
| 213 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 5,65,222     | 17-Nov-19  | 31-Mar-21 | 500  | PP |
| 214 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 3,69,902     | 11-Sep-19  | 31-Mar-21 | 567  | PP |
| 215 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 3,69,902     | 17-Sep-19  | 31-Mar-21 | 561  | PP |
| 216 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 1,09,740     | 09-Aug-17  | 31-Mar-21 | 1330 | PP |
| 217 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 1,69,208     | 24-Apr-18  | 31-Mar-21 | 1072 | PP |
| 218 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 12,85,41,866 | 26-Mar-19  | 31-Mar-21 | 736  | PP |
| 219 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 13,85,276    | 26-Mar-19  | 31-Mar-21 | 736  | PP |
| 220 | SILCHAR DIVISION              | Other plant & equipment   | 10.502 | 14,86,051    | 30-Jan-16  | 31-Mar-21 | 1887 | PP |
| 221 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | 70,85,900    | 21-Mar-20  | 31-Mar-21 | 375  | PP |
| 222 | MRT DIVISION NARENGI          | Other plant & equipment   | 10.502 | -4,64,643    | 13-Nov-19  | 31-Mar-21 | 504  | PP |
| 223 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 1,67,796     | 08-Feb-20  | 31-Mar-21 | 417  | PP |
| 224 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 89,444       | 08-Feb-20  | 31-Mar-21 | 417  | PP |
| 225 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 2,01,355     | 08-Feb-20  | 31-Mar-21 | 417  | PP |
| 226 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 47,188       | 08-Feb-20  | 31-Mar-21 | 417  | PP |
| 227 | 132 KV DEPOTA GSS             | Other plant & equipment   | 10.502 | 1,34,237     | 08-Feb-20  | 31-Mar-21 | 417  | PP |

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| 228 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 1,00,678  | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 229 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 4,53,350  | 01-Jun-19 | 31-Mar-21 | 669  | PP |
| 230 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 3,72,672  | 01-Jun-19 | 31-Mar-21 | 669  | PP |
| 231 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 75,150    | 01-Jun-19 | 31-Mar-21 | 669  | PP |
| 232 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 3,02,233  | 24-Jan-19 | 31-Mar-21 | 797  | PP |
| 233 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 3,72,672  | 24-Jan-19 | 31-Mar-21 | 797  | PP |
| 234 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 60,120    | 24-Jan-19 | 31-Mar-21 | 797  | PP |
| 235 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 3,02,233  | 07-Feb-19 | 31-Mar-21 | 783  | PP |
| 236 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 3,72,672  | 12-Mar-19 | 31-Mar-21 | 750  | PP |
| 237 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 60,120    | 15-Mar-19 | 31-Mar-21 | 747  | PP |
| 238 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 1,63,680  | 01-Jun-19 | 31-Mar-21 | 669  | PP |
| 239 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 15,030    | 01-Jun-19 | 31-Mar-21 | 669  | PP |
| 240 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 1,63,680  | 24-Jan-19 | 31-Mar-21 | 797  | PP |
| 241 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 15,030    | 24-Jan-19 | 31-Mar-21 | 797  | PP |
| 242 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 1,63,680  | 12-Mar-19 | 31-Mar-21 | 750  | PP |
| 243 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 15,030    | 12-Mar-19 | 31-Mar-21 | 750  | PP |
| 244 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 28,95,293 | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 245 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 9,26,366  | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 246 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 13,10,292 | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 247 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 24,33,842 | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 248 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 1,01,460  | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 249 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 50,731    | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 250 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 1,43,601  | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 251 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 1,21,339  | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 252 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 73,313    | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 253 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 26,898    | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 254 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 15,475    | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 255 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 5,158     | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 256 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 21,355    | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 257 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 5,192     | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 258 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 16,164    | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 259 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 35,98,733 | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 260 | 132 KV DEPOTA GSS    | Other plant & equipment   | 10.502 | 15,51,063 | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 261 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 38,11,097 | 29-Mar-19 | 31-Mar-21 | 733  | PP |
| 262 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 38,24,224 | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 263 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 35,17,814 | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 264 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 9,31,853  | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 265 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 13,15,780 | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 266 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 14,68,536 | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 267 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 1,01,460  | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 268 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 50,731    | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 269 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 1,43,640  | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 270 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 1,21,378  | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 271 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 73,352    | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 272 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 26,977    | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 273 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 15,709    | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 274 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 5,236     | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 275 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 21,433    | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 276 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 5,192     | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 277 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 16,164    | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 278 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 33,41,681 | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 279 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 15,51,063 | 01-Aug-19 | 31-Mar-21 | 608  | PP |
| 280 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 15,80,038 | 08-Mar-20 | 31-Mar-21 | 388  | PP |
| 281 | 132 KV DEPOTA GSS    | Other Plant & Equipment   | 10.502 | 15,82,398 | 07-Mar-20 | 31-Mar-21 | 389  | PP |
| 282 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 1,68,740  | 05-Jul-19 | 31-Mar-21 | 635  | PP |
| 283 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 2,00,718  | 23-Nov-17 | 31-Mar-21 | 1224 | PP |
| 284 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 61,360    | 27-Jul-18 | 31-Mar-21 | 978  | PP |
| 285 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 1,62,840  | 10-Oct-18 | 31-Mar-21 | 903  | PP |
| 286 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 6,05,733  | 09-Sep-19 | 31-Mar-21 | 569  | PP |
| 287 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 12,68,500 | 09-Aug-19 | 31-Mar-21 | 600  | PP |
| 288 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 2,97,360  | 24-Feb-20 | 31-Mar-21 | 401  | PP |
| 289 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 2,40,024  | 08-Mar-20 | 31-Mar-21 | 388  | PP |
| 290 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 2,40,231  | 12-Jan-20 | 31-Mar-21 | 444  | PP |
| 291 | 220 KV SAMAGURI GSS  | Other Plant & Equipment   | 10.502 | 2,02,960  | 14-Feb-20 | 31-Mar-21 | 411  | PP |
| 292 | NORTH LAKHIMPUR DIVN | Other plant & equipments  | 10.502 | 6,564     | 08-Jul-19 | 31-Mar-21 | 632  | PP |
| 293 | NORTH LAKHIMPUR DIVN | Other plant & equipments  | 10.502 | 6,565     | 12-Oct-19 | 31-Mar-21 | 536  | PP |
| 294 | NORTH LAKHIMPUR DIVN | Other plant & equipments  | 10.502 | 15,90,658 | 06-Mar-20 | 31-Mar-21 | 390  | PP |
| 295 | NORTH LAKHIMPUR DIVN | Other plant & equipments  | 10.502 | 1,83,036  | 27-Feb-10 | 31-Mar-21 | 4050 | PP |
| 296 | NORTH LAKHIMPUR DIVN | Other Plant & Equipments  | 10.502 | -113      | 23-Mar-18 | 31-Mar-21 | 1104 | PP |
| 297 | NORTH LAKHIMPUR DIVN | Other Plant & Equipments  | 10.502 | -337      | 06-Jun-18 | 31-Mar-21 | 1029 | PP |
| 298 | NORTH LAKHIMPUR DIVN | Other Plant & Equipments  | 10.502 | -112      | 07-Jun-18 | 31-Mar-21 | 1028 | PP |
| 299 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 1,69,147  | 22-Dec-18 | 31-Mar-21 | 830  | PP |
| 300 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 1,69,147  | 24-Dec-18 | 31-Mar-21 | 828  | PP |
| 301 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 2,04,367  | 30-Dec-18 | 31-Mar-21 | 822  | PP |
| 302 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 2,04,367  | 01-Apr-19 | 31-Mar-21 | 730  | PP |
| 303 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 2,04,367  | 01-Apr-19 | 31-Mar-21 | 730  | PP |
| 304 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 1,81,710  | 22-Dec-18 | 31-Mar-21 | 830  | PP |
| 305 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 1,73,866  | 30-Sep-19 | 31-Mar-21 | 548  | PP |
| 306 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 1,92,126  | 27-Dec-18 | 31-Mar-21 | 825  | PP |
| 307 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 1,92,126  | 28-Dec-18 | 31-Mar-21 | 824  | PP |
| 308 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 1,81,710  | 02-Jan-19 | 31-Mar-21 | 819  | PP |
| 309 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 12,88,179 | 19-Aug-19 | 31-Mar-21 | 590  | PP |
| 310 | 220 KV GSS, MARIANI  | Other plant & equipment   | 10.502 | 1,81,710  | 23-Dec-18 | 31-Mar-21 | 829  | PP |
| 311 | 132 KV GSS, GARGAON  | Other plants & equipments | 10.502 | 14,07,119 | 10-Jan-19 | 31-Mar-21 | 811  | PP |
| 312 | T&T DIVISION JORHAT  | Other plant & equipment   | 10.502 | 16,70,340 | 04-Jan-19 | 31-Mar-21 | 817  | PP |
| 313 | T&T DIVISION JORHAT  | Other plant & equipment   | 10.502 | 7,69,719  | 12-Jan-19 | 31-Mar-21 | 809  | PP |
| 314 | T&T DIVISION JORHAT  | Other plant & equipment   | 10.502 | 14,94,445 | 11-Jan-19 | 31-Mar-21 | 810  | PP |
| 315 | T&T DIVISION JORHAT  | Other plant & equipment   | 10.502 | 7,58,131  | 10-Jan-19 | 31-Mar-21 | 811  | PP |
| 316 | T&T DIVISION JORHAT  | Other plant & equipment   | 10.502 | 5,76,682  | 06-Jan-16 | 31-Mar-21 | 1911 | PP |
| 317 | T&T DIVISION JORHAT  | Other plant & equipment   | 10.502 | 3,80,823  | 31-Mar-19 | 31-Mar-21 | 731  | PP |
| 318 | T&T DIVISION JORHAT  | Other plant & equipment   | 10.502 | 3,80,823  | 26-Jul-19 | 31-Mar-21 | 614  | PP |

|     |                               |   |        |             |           |           |      |    |
|-----|-------------------------------|---|--------|-------------|-----------|-----------|------|----|
| 319 | T&T DIVISION JORHAT           | Other plant & equipment                                       | 10.502 | 3,22,561    | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 320 | T&T DIVISION JORHAT           | Other plant & equipment                                       | 10.502 | 3,22,561    | 14-Mar-20 | 31-Mar-21 | 382  | PP |
| 321 | T&T DIVISION JORHAT           | Other plant & equipment                                       | 10.502 | 3,62,428    | 06-Jan-16 | 31-Mar-21 | 1911 | PP |
| 322 | 220KV GSS TINSUKIA            | Other plant & equipment                                       | 10.502 | 3,30,400    | 28-Dec-18 | 31-Mar-21 | 824  | PP |
| 323 | 220KV GSS TINSUKIA            | Other plant & equipment                                       | 10.502 | 52,820      | 09-Oct-18 | 31-Mar-21 | 904  | PP |
| 324 | 220KV GSS TINSUKIA            | Other plant & equipment                                       | 10.502 | 2,42,157    | 27-Nov-15 | 31-Mar-21 | 1951 | PP |
| 325 | 220KV GSS TINSUKIA            | Other plant & equipment                                       | 10.502 | 1,58,533    | 27-Nov-15 | 31-Mar-21 | 1951 | PP |
| 326 | 220KV GSS TINSUKIA            | Other plant & equipment                                       | 10.502 | 28,66,368   | 02-Oct-18 | 31-Mar-21 | 911  | PP |
| 327 | 220KV GSS TINSUKIA            | Other plant & equipment                                       | 10.502 | 49,000      | 30-Sep-19 | 31-Mar-21 | 548  | PP |
| 328 | 132 KV CHIRAKHUNDI RANGIA     | Other plant & equipment                                       | 10.502 | 66,080      | 13-Jul-19 | 31-Mar-21 | 627  | PP |
| 329 | GOALPARA TRANS DIVISION       | Other plant & equipment                                       | 10.502 | 4,37,67,487 | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 330 | GOALPARA TRANS DIVISION       | Other plant & equipment                                       | 10.502 | 2,42,436    | 24-Mar-20 | 31-Mar-21 | 372  | PP |
| 331 | GOALPARA TRANS DIVISION       | Other plant & equipment                                       | 10.502 | 79,310      | 15-Mar-20 | 31-Mar-21 | 381  | PP |
| 332 | GOALPARA TRANS DIVISION       | Other plant & equipment                                       | 10.502 | 1,39,528    | 24-Mar-20 | 31-Mar-21 | 372  | PP |
| 333 | GOALPARA TRANS DIVISION       | Other plant & equipment                                       | 10.502 | 2,18,240    | 10-Oct-19 | 31-Mar-21 | 538  | PP |
| 334 | GOALPARA TRANS DIVISION       | Other plant & equipment                                       | 10.502 | 64,900      | 08-Mar-19 | 31-Mar-21 | 754  | PP |
| 335 | GOALPARA TRANS DIVISION       | Other plant & equipment                                       | 10.502 | 3,00,480    | 01-Sep-16 | 31-Mar-21 | 1672 | PP |
| 336 | SILCHAR DIVISION              | Switch-gear including cable connections-                      | 10.507 | 73,160      | 20-Nov-17 | 31-Mar-21 | 1227 | PP |
| 337 | 132 KV DEPOTA GSS             | Switch-gear   | 10.507 | 50,339      | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 338 | 132 KV DEPOTA GSS             | Switch-gear   | 10.507 | 39,152      | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 339 | 132 KV DEPOTA GSS             | Switch-gear   | 10.507 | 50,339      | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 340 | 132 KV DEPOTA GSS             | Switch-gear   | 10.507 | 39,152      | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 341 | NORTH LAKHIMPUR DIVN          | Switch-gear including cable connect                           | 10.507 | 23,600      | 19-Mar-18 | 31-Mar-21 | 1108 | PP |
| 342 | NORTH LAKHIMPUR DIVN          | Switch-gear including cable connect                           | 10.507 | 47,200      | 16-Oct-19 | 31-Mar-21 | 532  | PP |
| 343 | NORTH LAKHIMPUR DIVN          | Switch-gear including cable connect                           | 10.507 | 3,95,632    | 20-Apr-17 | 31-Mar-21 | 1441 | PP |
| 344 | NORTH LAKHIMPUR DIVN          | Switch-gear including cable connect                           | 10.507 | 2,11,784    | 31-Aug-18 | 31-Mar-21 | 943  | PP |
| 345 | NORTH LAKHIMPUR DIVN          | Switch-gear including cable connect                           | 10.507 | 1,81,105    | 31-Aug-18 | 31-Mar-21 | 943  | PP |
| 346 | 132 KV GSS, DIBRUGARH         | Switch-gear including cable connections-                      | 10.507 | 2,17,120    | 04-Mar-19 | 31-Mar-21 | 758  | PP |
| 347 | 132 KV GSS, DIBRUGARH         | Switch-gear including cable connections-                      | 10.507 | 70,800      | 10-Aug-19 | 31-Mar-21 | 599  | PP |
| 348 | GOALPARA TRANS DIVISION       | Switch-gear including cable connections-                      | 10.507 | 53,39,613   | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 349 | GUWAHATI TRANSMISSION DIVISIO | Batteries including charging equipment                        | 10.508 | 8,43,766    | 05-Oct-17 | 31-Mar-21 | 1273 | PP |
| 350 | GUWAHATI TRANSMISSION DIVISIO | Batteries including charging equipment                        | 10.508 | 8,43,766    | 25-Jul-17 | 31-Mar-21 | 1345 | PP |
| 351 | GUWAHATI TRANSMISSION DIVISIO | Batteries including charging equipment                        | 10.508 | 8,43,766    | 16-Nov-17 | 31-Mar-21 | 1231 | PP |
| 352 | GUWAHATI TRANSMISSION DIVISIO | Batteries including charging equipment                        | 10.508 | 10,73,916   | 25-Nov-16 | 31-Mar-21 | 1587 | PP |
| 353 | GUWAHATI TRANSMISSION DIVISIO | Batteries including charging equipment                        | 10.508 | 5,36,958    | 25-Nov-16 | 31-Mar-21 | 1587 | PP |
| 354 | 220 KV SALAKATI GSS           | Batteries including charging equipment                        | 10.508 | 14,78,369   | 05-Apr-17 | 31-Mar-21 | 1456 | PP |
| 355 | 132KV PANCHGRAM GSS           | Batteries including charging equipment                        | 10.508 | 5,36,958    | 22-Nov-17 | 31-Mar-21 | 1225 | PP |
| 356 | 132KV PANCHGRAM GSS           | Batteries including charging equipment                        | 10.508 | 5,36,958    | 29-Nov-17 | 31-Mar-21 | 1218 | PP |
| 357 | NORTH LAKHIMPUR DIVN          | Batteries including charging equipm                           | 10.508 | 1,08,989    | 29-Nov-15 | 31-Mar-21 | 1949 | PP |
| 358 | GOALPARA TRANS DIVISION       | Batteries including charging equipment                        | 10.508 | 8,56,535    | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 359 | GOALPARA TRANS DIVISION       | Batteries including charging equipment                        | 10.508 | 1,12,361    | 15-Mar-20 | 31-Mar-21 | 381  | PP |
| 360 | GUWAHATI TRANSMISSION DIVISIO | Lightning arrestors   | 10.510 | 8,71,909    | 03-Dec-17 | 31-Mar-21 | 1214 | PP |
| 361 | GUWAHATI TRANSMISSION DIVISIO | Lightning arrestors   | 10.510 | 74,735      | 26-Nov-17 | 31-Mar-21 | 1221 | PP |
| 362 | GUWAHATI TRANSMISSION DIVISIO | Lightning arrestors   | 10.510 | 7,34,964    | 23-Feb-18 | 31-Mar-21 | 1132 | PP |
| 363 | SILCHAR DIVISION              | Lightning arrestors   | 10.510 | 1,38,060    | 20-Nov-17 | 31-Mar-21 | 1227 | PP |
| 364 | 132 KV DEPOTA GSS             | Lighting Arrester   | 10.511 | 51,047      | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 365 | 132 KV DEPOTA GSS             | Lighting Arrester   | 10.511 | 40,271      | 08-Feb-20 | 31-Mar-21 | 417  | PP |
| 366 | NORTH LAKHIMPUR DIVN          | Lighting Arrester   | 10.511 | 82,548      | 29-Jul-17 | 31-Mar-21 | 1341 | PP |
| 367 | GOALPARA TRANS DIVISION       | Lightning arrestors   | 10.511 | 9,49,115    | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 368 | COMMUNICATION DIVISION KAHIL  | Communication equipments                                      | 10.512 | 1,50,656    | 03-Jan-20 | 31-Mar-21 | 453  | PP |
| 369 | GOALPARA TRANS DIVISION       | Communication equipment-radio & high frequency carrier system | 10.512 | 2,04,87,478 | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 370 | GOALPARA TRANS DIVISION       | Communication equipment-telephone                             | 10.512 | 68,362      | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 371 | GUWAHATI TRANSMISSION DIVISIO | Air conditioning plant static                                 | 10.515 | 4,37,827    | 20-Mar-20 | 31-Mar-21 | 376  | PP |
| 372 | GUWAHATI TRANSMISSION DIVISIO | Air conditioning plant static                                 | 10.515 | 3,64,856    | 20-Mar-20 | 31-Mar-21 | 376  | PP |
| 373 | GUWAHATI TRANSMISSION DIVISIO | Air conditioning plant static                                 | 10.515 | 2,18,896    | 20-Mar-20 | 31-Mar-21 | 376  | PP |
| 374 | MRT DIVISION NARENGI          | Meter testing laboratory tools & equipment                    | 10.518 | -27,14,000  | 02-Jul-19 | 31-Mar-21 | 638  | PP |
| 375 | MRT DIVISION NARENGI          | Meter testing laboratory tools & equipment                    | 10.518 | -54,71,660  | 02-Jul-19 | 31-Mar-21 | 638  | PP |
| 376 | T&C DIVISION TEZPUR           | Meter testing laboratory tools & equipment                    | 10.518 | 2,02,960    | 27-May-19 | 31-Mar-21 | 674  | PP |
| 377 | T&C DIVISION TEZPUR           | Meter testing laboratory tools & equipment                    | 10.518 | 33,27,600   | 27-May-19 | 31-Mar-21 | 674  | PP |
| 378 | T&C DIVISION TEZPUR           | Meter testing laboratory tools & equipment                    | 10.518 | 4,77,900    | 27-May-19 | 31-Mar-21 | 674  | PP |
| 379 | 132 KV DEPOTA GSS             | Meter Testing Laboratory Tools & Equipment                    | 10.518 | 9,20,400    | 27-May-19 | 31-Mar-21 | 674  | PP |
| 380 | GOALPARA TRANS DIVISION       | Tools & tackles   | 10.520 | 5,28,768    | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 381 | MRT DIVISION NARENGI          | Tools & tackles   | 10.520 | -5,62,224   | 03-Aug-13 | 31-Mar-21 | 2797 | PP |
| 382 | MRT DIVISION NARENGI          | Tools & tackles   | 10.520 | -5,62,224   | 03-Aug-13 | 31-Mar-21 | 2797 | PP |
| 383 | NAGAON T&T DIVISION           | Tools & tackles   | 10.520 | 5,62,224    | 03-Aug-13 | 31-Mar-21 | 2797 | PP |
| 384 | 220 KV SALAKATI GSS           | Other miscellaneous equipment                                 | 10.525 | 3,18,000    | 02-Sep-19 | 31-Mar-21 | 576  | PP |
| 385 | 132KV PANCHGRAM GSS           | Other miscellaneous equipment                                 | 10.525 | 15,90,540   | 20-Mar-20 | 31-Mar-21 | 376  | PP |
| 386 | 132KV PANCHGRAM GSS           | Other miscellaneous equipment                                 | 10.525 | 14,86,051   | 28-Sep-16 | 31-Mar-21 | 1645 | PP |
| 387 | 132 KV GSS DHALIGAON          | Overhead Lines  | 10.601 | 1,61,813    | 31-May-19 | 31-Mar-21 | 670  | PP |
| 388 | 132 KV GSS DHALIGAON          | Overhead Lines  | 10.601 | 1,87,884    | 12-Oct-19 | 31-Mar-21 | 536  | PP |
| 389 | 220 KV SALAKATI GSS           | Overhead Lines  | 10.601 | 1,00,57,352 | 30-Jun-16 | 31-Mar-21 | 1735 | PP |
| 390 | 132KV PANCHGRAM GSS           | Overhead Lines  | 10.601 | 20,82,742   | 28-Sep-16 | 31-Mar-21 | 1645 | PP |
| 391 | 132 KV DEPOTA GSS             | Overhead Line   | 10.601 | 1,37,00,266 | 31-Aug-19 | 31-Mar-21 | 578  | PP |
| 392 | 132 KV DEPOTA GSS             | Overhead Line   | 10.601 | 1,32,87,974 | 27-Feb-20 | 31-Mar-21 | 398  | PP |
| 393 | 220 KV SAMAGURI GSS           | Overhead Line   | 10.601 | 5,68,029    | 05-Aug-19 | 31-Mar-21 | 604  | PP |
| 394 | NORTH LAKHIMPUR DIVN          | Overhead Line   | 10.601 | 1,74,83,398 | 10-Oct-17 | 31-Mar-21 | 1268 | PP |
| 395 | NORTH LAKHIMPUR DIVN          | Overhead Line   | 10.601 | 46,60,153   | 30-Sep-18 | 31-Mar-21 | 913  | PP |

|     |                                |  |        |           |           |           |      |    |
|-----|--------------------------------|--|--------|-----------|-----------|-----------|------|----|
| 396 | NORTH LAKHIMPUR DIVN           | Overhead Line                                  | 10.601 | 93,92,447 | 30-Jan-19 | 31-Mar-21 | 791  | PP |
| 397 | NAGAON T&T DIVISION            | Overhead Line                                  | 10.601 | 1,25,552  | 31-Mar-19 | 31-Mar-21 | 731  | PP |
| 398 | 220 KV GSS, MARIANI            | Over-head lines                                | 10.601 | 72,84,935 | 17-Oct-17 | 31-Mar-21 | 1261 | PP |
| 399 | 220 KV GSS, MARIANI            | Over-head lines                                | 10.601 | 2,96,164  | 17-Oct-17 | 31-Mar-21 | 1261 | PP |
| 400 | GOALPARA TRANS DIVISION        | Overhead Lines                                 | 10.601 | 3,45,280  | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 401 | GOALPARA TRANS DIVISION        | Overhead Lines                                 | 10.601 | 43,21,310 | 11-Nov-19 | 31-Mar-21 | 506  | PP |
| 402 | 220 KV SALAKATI GSS            | Miscellaneous equipments                       | 10.605 | 28,94,913 | 21-Dec-17 | 31-Mar-21 | 1196 | PP |
| 403 | LA T&T CIRCLE NARANGI          | Furniture and Fixtures                         | 10.810 | 60,658    | 10-Feb-20 | 31-Mar-21 | 415  | PP |
| 404 | GOALPARA TRANS DIVISION        | Furniture and Fixtures                         | 10.810 | 1,02,811  | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 405 | 132KV PANCHGRAM GSS            | Furniture and Fixtures                         | 10.810 | 94,050    | 28-Sep-16 | 31-Mar-21 | 1645 | PP |
| 406 | NAGAON T&T DIVISION            | Furniture and Fixtures                         | 10.810 | 1,06,477  | 23-Dec-19 | 31-Mar-21 | 464  | PP |
| 407 | 220KV GSS TINSUKIA             | Electrical wiring, light and fan installations | 10.820 | 6,45,123  | 20-Mar-20 | 31-Mar-21 | 376  | PP |
| 408 | 220KV GSS TINSUKIA             | Electrical wiring, light and fan installations | 10.820 | 6,45,122  | 24-Mar-20 | 31-Mar-21 | 372  | PP |
| 409 | 132 KV CHIRAKHUNDI RANGIA      | Electrical wiring, light and fan installations | 10.820 | 3,22,561  | 16-Mar-20 | 31-Mar-21 | 380  | PP |
| 410 | 132 KV CHIRAKHUNDI RANGIA      | Electrical wiring, light and fan installations | 10.820 | 3,22,561  | 14-Mar-20 | 31-Mar-21 | 382  | PP |
| 411 | GOALPARA TRANS DIVISION        | Electrical wiring, light and fan installations | 10.820 | 3,80,716  | 13-Mar-20 | 31-Mar-21 | 383  | PP |
| 412 | GOALPARA TRANS DIVISION        | Electrical wiring, light and fan installations | 10.820 | 4,83,842  | 19-Mar-20 | 31-Mar-21 | 377  | PP |
| 413 | GOALPARA TRANS DIVISION        | Electrical wiring, light and fan installations | 10.820 | 4,83,843  | 18-Mar-20 | 31-Mar-21 | 378  | PP |
| 414 | GUWAHATI TRANSMISSION DIVISION | Electrical wiring, light and fan installations | 10.820 | 3,22,561  | 18-Mar-20 | 31-Mar-21 | 378  | PP |
| 415 | GUWAHATI TRANSMISSION DIVISION | Electrical wiring, light and fan installations | 10.820 | 3,22,561  | 22-Mar-20 | 31-Mar-21 | 374  | PP |
| 416 | GUWAHATI TRANSMISSION DIVISION | Electrical wiring, light and fan installations | 10.820 | 3,22,561  | 07-Mar-20 | 31-Mar-21 | 389  | PP |
| 417 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 15,47,906 | 12-Feb-20 | 31-Mar-21 | 413  | PP |
| 418 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 15,39,050 | 12-Feb-20 | 31-Mar-21 | 413  | PP |
| 419 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 15,39,050 | 15-Feb-20 | 31-Mar-21 | 410  | PP |
| 420 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 20,24,368 | 11-Feb-20 | 31-Mar-21 | 414  | PP |
| 421 | 132 KV GSS DHALIGAON           | Electrical wiring, light and fan installations | 10.820 | 11,22,978 | 15-Feb-20 | 31-Mar-21 | 410  | PP |
| 422 | 220 KV SARUSUJAI GSS           | Electrical wiring, light and fan installations | 10.820 | 3,22,561  | 21-Mar-20 | 31-Mar-21 | 375  | PP |
| 423 | 132KV PANCHGRAM GSS            | Electrical wiring, light and fan installations | 10.820 | 3,22,561  | 18-Mar-20 | 31-Mar-21 | 378  | PP |
| 424 | SILCHAR DIVISION               | Electrical wiring, light and fan installations | 10.820 | 3,22,561  | 08-Mar-20 | 31-Mar-21 | 388  | PP |
| 425 | SILCHAR DIVISION               | Electrical wiring, light and fan installations | 10.820 | 3,22,561  | 16-Mar-20 | 31-Mar-21 | 380  | PP |
| 426 | 132 KV DEPOTA GSS              | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561  | 20-Mar-20 | 31-Mar-21 | 376  | PP |
| 427 | 132 KV DEPOTA GSS              | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561  | 20-Mar-20 | 31-Mar-21 | 376  | PP |
| 428 | 220 KV SAMAGURI GSS            | Electric Wiring Light & Fan Installations      | 10.820 | 9,67,684  | 17-Mar-20 | 31-Mar-21 | 379  | PP |
| 429 | NORTH LAKHIMPUR DIVN           | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561  | 18-Mar-20 | 31-Mar-21 | 378  | PP |
| 430 | 132 KV GSS, DIBRUGARH          | Telephone and EPABX                            | 10.906 | 1,650     | 21-Mar-20 | 31-Mar-21 | 375  | PP |
| 431 | 132 KV GSS, DIBRUGARH          | Refrigerators & Water Coolers                  | 10.907 | 13,500    | 23-Mar-20 | 31-Mar-21 | 373  | PP |
| 432 | 132 KV GSS, DIBRUGARH          | Refrigerators & Water Coolers                  | 10.907 | 9,000     | 20-May-19 | 31-Mar-21 | 681  | PP |
| 433 | 132KV PANCHGRAM GSS            | Other office equipment                         | 10.909 | 48,432    | 28-Sep-16 | 31-Mar-21 | 1645 | PP |
| 434 | NAGAON T&T DIVISION            | Other office equipment                         | 10.909 | 19,781    | 27-Nov-19 | 31-Mar-21 | 490  | PP |

**PRIOR PERIOD TOTAL**

**1,17,77,91,438**

**TOTAL (CP+PP)**

**1,69,63,08,555**

| A/C Code     | Asset                 |                         |                         |
|--------------|-----------------------|-------------------------|-------------------------|
|              | CP                    | PP                      | TOTAL (CP+PP)           |
| 10.1         | ₹ 56,83,133           | 0                       | ₹ 56,83,133             |
| 10.2         | ₹ 2,61,81,457         | 3,02,48,181             | ₹ 5,64,29,638           |
| 10.3         | ₹ 0                   | 0                       | ₹ 0                     |
| 10.4         | ₹ 4,78,35,293         | 12,47,63,535            | ₹ 17,25,98,828          |
| 10.5         | ₹ 34,01,14,654        | 92,02,22,737            | ₹ 1,26,03,37,392        |
| 10.6         | ₹ 8,17,31,580         | 8,68,50,212             | ₹ 16,85,81,792          |
| 10.7         | ₹ 0                   | 0                       | ₹ 0                     |
| 10.8         | ₹ 1,00,17,316         | 1,56,14,410             | ₹ 2,56,31,726           |
| 10.9         | ₹ 69,53,683           | 92,363                  | ₹ 70,46,046             |
| <b>Total</b> | <b>₹ 51,85,17,116</b> | <b>₹ 1,17,77,91,438</b> | <b>₹ 1,69,63,08,555</b> |

**ASSAM ELECTRICITY GRID CORPORATION LTD.**

EXCLUDING SLDC

(In Rs.)

**DEPRECIATION ON ASSET ADDITION DURING THE YEAR 2020-21 CALCULATION SHEET**

| SL. NO. | NAME OF THE UNIT               | HEAD  | A/C CODE | ASSET AMOUNT (RS.) | 90% OF THE ORIGINAL COST OF THE ASSET | DOC       |           | No. Of Days | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015 | Depreciation as on 31.03.2021 | Remarks |
|---------|--------------------------------|---|----------|--------------------|---------------------------------------|-----------|-----------|-------------|--|-------------------------------|---------|
| 1       | 220 KV GSS, MARIANI            | Land owned under full title   | 10.101   | -75,81,099         | -6822989                              |           | 31-Mar-21 | 44286       | 0.00%  | 0                             |         |
| 2       | SILCHAR DIVISION               | Land owned under full title   | 10.101   | 1,32,64,232        | 11937809                              |           | 31-Mar-21 | 44286       | 0.00%  | 0                             |         |
| 3       | 132 KV GSS, DIBRUGARH          | Building containing Transmission installations                                | 10.201   | 38,97,564          | 3507808                               | 29-Oct-20 | 31-Mar-21 | 153         | 3.34%  | 49111                         |         |
| 4       | 220KV GSS TINSUKIA             | Building containing Transmission installations                                | 10.201   | 5,18,566           | 466709                                | 01-Sep-20 | 31-Mar-21 | 211         | 3.34%  | 9011                          |         |
| 5       | GHY WORKS DIVN KAHILIPARA      | Office buildings  | 10.202   | 4,00,219           | 360197                                | 08-Feb-21 | 31-Mar-21 | 51          | 3.34%  | 1681                          |         |
| 6       | 220 KV SALAKATI GSS            | Other buildings   | 10.204   | 25,51,444          | 2296300                               | 16-Jan-21 | 31-Mar-21 | 74          | 3.34%  | 15549                         |         |
| 7       | 132 KV GSS KAHILIPARA          | Other buildings   | 10.204   | 96,440             | 86796                                 | 14-Jul-20 | 31-Mar-21 | 260         | 3.34%  | 2065                          |         |
| 8       | 132 KV DEPOTA GSS              | Building  | 10.204   | 21,54,676          | 1939208                               | 15-Jul-20 | 31-Mar-21 | 259         | 3.34%  | 45960                         |         |
| 9       | 132 KV DEPOTA GSS              | Building  | 10.204   | 23,18,387          | 2086548                               | 15-Jul-20 | 31-Mar-21 | 259         | 3.34%  | 49452                         |         |
| 10      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital, recreation club, etc-) | 10.204   | 18,09,625          | 1628663                               | 01-Sep-20 | 31-Mar-21 | 211         | 3.34%  | 31446                         |         |
| 11      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital, recreation club, etc-) | 10.204   | 16,42,979          | 1478681                               | 21-May-20 | 31-Mar-21 | 314         | 3.34%  | 42487                         |         |
| 12      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital, recreation club, etc-) | 10.204   | 16,42,979          | 1478681                               | 27-Oct-20 | 31-Mar-21 | 155         | 3.34%  | 20973                         |         |
| 13      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital, recreation club, etc-) | 10.204   | 18,54,394          | 1668955                               | 06-Sep-20 | 31-Mar-21 | 206         | 3.34%  | 31460                         |         |
| 14      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital, recreation club, etc-) | 10.204   | 15,97,271          | 1437544                               | 27-Oct-20 | 31-Mar-21 | 155         | 3.34%  | 20389                         |         |
| 15      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital, recreation club, etc-) | 10.204   | 17,07,154          | 1536439                               | 20-Oct-20 | 31-Mar-21 | 162         | 3.34%  | 22776                         |         |
| 16      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital, recreation club, etc-) | 10.204   | 22,99,183          | 2069265                               | 07-Dec-20 | 31-Mar-21 | 114         | 3.34%  | 21586                         |         |
| 17      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital, recreation club, etc-) | 10.204   | 16,90,576          | 1521518                               | 01-Sep-20 | 31-Mar-21 | 211         | 3.34%  | 29377                         |         |
| 18      | GUWAHATI TRANSMISSION DIVISION | Roads   | 10.401   | 3,93,220           | 353898                                | 03-Jan-21 | 31-Mar-21 | 87          | 3.34%  | 2817                          |         |
| 19      | 220 KV SARUSUJAI GSS           | Computers and accessories   | 10.401   | 18,61,385          | 1675247                               | 12-Nov-20 | 31-Mar-21 | 139         | 3.34%  | 21308                         |         |
| 20      | T&T DIVISION JORHAT            | Roads   | 10.401   | 62,081             | 55873                                 | 19-Oct-20 | 31-Mar-21 | 163         | 3.34%  | 833                           |         |
| 21      | 132 KV CHIRAKHUNDI RANGIA      | Roads   | 10.401   | 12,46,718          | 1122046                               | 07-Jul-20 | 31-Mar-21 | 267         | 3.34%  | 27414                         |         |
| 22      | GUWAHATI TRANSMISSION DIVISION | Miscellaneous Civil Works   | 10.402   | 25,91,036          | 2331932                               | 03-Aug-20 | 31-Mar-21 | 240         | 3.34%  | 51213                         |         |
| 23      | GUWAHATI TRANSMISSION DIVISION | Miscellaneous Civil Works   | 10.402   | 1,02,633           | 92370                                 | 15-Apr-20 | 31-Mar-21 | 350         | 3.34%  | 2958                          |         |
| 24      | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works   | 10.402   | 13,61,106          | 1224995                               | 13-May-20 | 31-Mar-21 | 322         | 3.34%  | 36095                         |         |
| 25      | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works   | 10.402   | 2,75,372           | 247835                                | 06-Jan-21 | 31-Mar-21 | 84          | 3.34%  | 1905                          |         |
| 26      | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works   | 10.402   | 15,69,044          | 1412140                               | 10-Dec-20 | 31-Mar-21 | 111         | 3.34%  | 14343                         |         |
| 27      | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works   | 10.402   | 12,23,944          | 1101550                               | 29-Oct-20 | 31-Mar-21 | 153         | 3.34%  | 15422                         |         |
| 28      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 4,41,910           | 397719                                | 22-Jun-20 | 31-Mar-21 | 282         | 3.34%  | 10263                         |         |
| 29      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 9,79,143           | 881229                                | 14-Sep-20 | 31-Mar-21 | 198         | 3.34%  | 15966                         |         |
| 30      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 19,50,137          | 1755123                               | 26-May-20 | 31-Mar-21 | 309         | 3.34%  | 49627                         |         |
| 31      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 19,49,978          | 1754980                               | 15-Sep-20 | 31-Mar-21 | 197         | 3.34%  | 31637                         |         |
| 32      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 2,87,031           | 258328                                | 18-Jan-21 | 31-Mar-21 | 72          | 3.34%  | 1702                          |         |
| 33      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 19,50,198          | 1755178                               | 03-Nov-20 | 31-Mar-21 | 148         | 3.34%  | 23770                         |         |
| 34      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 19,01,510          | 1711359                               | 03-Nov-20 | 31-Mar-21 | 148         | 3.34%  | 23177                         |         |
| 35      | 220 KV SARUSUJAI GSS           | Miscellaneous Civil Works   | 10.402   | 17,96,832          | 1617149                               | 18-Dec-20 | 31-Mar-21 | 103         | 3.34%  | 15242                         |         |
| 36      | SILCHAR DIVISION               | Miscellaneous Civil Works   | 10.402   | 3,85,838           | 347254                                | 04-Jan-21 | 31-Mar-21 | 86          | 3.34%  | 2733                          |         |
| 37      | MRT DIVISION NARENGI           | Miscellaneous Civil Works   | 10.402   | 21,080             | 18972                                 | 24-Feb-21 | 31-Mar-21 | 35          | 3.34%  | 61                            |         |
| 38      | 132 KV DEPOTA GSS              | Miscellaneous Civil Works   | 10.402   | 1,20,000           | 108000                                | 10-May-20 | 31-Mar-21 | 325         | 3.34%  | 3212                          |         |

|     |                                |                           |        |           |         |           |           |     |       |        |  |
|-----|--------------------------------|---------------------------|--------|-----------|---------|-----------|-----------|-----|-------|--------|--|
| 39  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 4,45,000  | 400500  | 10-May-20 | 31-Mar-21 | 325 | 3.34% | 11911  |  |
| 40  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 7,950     | 7155    | 10-May-20 | 31-Mar-21 | 325 | 3.34% | 213    |  |
| 41  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 70,100    | 63090   | 10-May-20 | 31-Mar-21 | 325 | 3.34% | 1876   |  |
| 42  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 46,000    | 41400   | 10-May-20 | 31-Mar-21 | 325 | 3.34% | 1231   |  |
| 43  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 10,60,879 | 954791  | 10-May-20 | 31-Mar-21 | 325 | 3.34% | 28395  |  |
| 44  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 4,45,000  | 400500  | 10-May-20 | 31-Mar-21 | 325 | 3.34% | 11911  |  |
| 45  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 11,79,882 | 1061894 | 10-May-20 | 31-Mar-21 | 325 | 3.34% | 31580  |  |
| 46  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 3,71,700  | 334530  | 03-Jul-20 | 31-Mar-21 | 271 | 3.34% | 8296   |  |
| 47  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 8,40,000  | 756000  | 12-Jun-20 | 31-Mar-21 | 292 | 3.34% | 20200  |  |
| 48  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 5,93,865  | 534479  | 12-Jun-20 | 31-Mar-21 | 292 | 3.34% | 14281  |  |
| 49  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 8,40,000  | 756000  | 12-Jun-20 | 31-Mar-21 | 292 | 3.34% | 20200  |  |
| 50  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 5,93,778  | 534400  | 12-Jun-20 | 31-Mar-21 | 292 | 3.34% | 14279  |  |
| 51  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 4,500     | 4050    | 30-Jun-20 | 31-Mar-21 | 274 | 3.34% | 102    |  |
| 52  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 1,05,000  | 94500   | 30-Jun-20 | 31-Mar-21 | 274 | 3.34% | 2369   |  |
| 53  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 39,000    | 35100   | 30-Jun-20 | 31-Mar-21 | 274 | 3.34% | 880    |  |
| 54  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 16,500    | 14850   | 30-Jun-20 | 31-Mar-21 | 274 | 3.34% | 372    |  |
| 55  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 31,000    | 27900   | 30-Jun-20 | 31-Mar-21 | 274 | 3.34% | 700    |  |
| 56  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 10,86,012 | 977411  | 30-Jun-20 | 31-Mar-21 | 274 | 3.34% | 24507  |  |
| 57  | 132 KV DEPOTA GSS              | Miscellaneous civil work  | 10.402 | 4,06,655  | 365990  | 25-May-20 | 31-Mar-21 | 310 | 3.34% | 10382  |  |
| 58  | 132 KV DEPOTA GSS              | Miscellaneous civil work  | 10.402 | 8,488     | 7639    | 25-May-20 | 31-Mar-21 | 310 | 3.34% | 217    |  |
| 59  | NORTH LAKHIMPUR DIVN           | Miscellaneous Civil Works | 10.402 | 3,87,168  | 348451  | 28-Dec-20 | 31-Mar-21 | 93  | 3.34% | 2965   |  |
| 60  | NORTH LAKHIMPUR DIVN           | Miscellaneous Civil Works | 10.402 | 4,25,300  | 382770  | 04-Dec-20 | 31-Mar-21 | 117 | 3.34% | 4098   |  |
| 61  | NORTH LAKHIMPUR DIVN           | Miscellaneous Civil Works | 10.402 | 20,42,934 | 1838641 | 04-Jun-20 | 31-Mar-21 | 300 | 3.34% | 50474  |  |
| 62  | NORTH LAKHIMPUR DIVN           | Miscellaneous Civil Works | 10.402 | 15,63,067 | 1406760 | 26-Apr-20 | 31-Mar-21 | 339 | 3.34% | 43639  |  |
| 63  | NORTH LAKHIMPUR DIVN           | Miscellaneous Civil Works | 10.402 | 10,76,994 | 969295  | 30-Aug-20 | 31-Mar-21 | 213 | 3.34% | 18892  |  |
| 64  | 220 KV GSS, MARIANI            | Miscellaneous Civil Works | 10.402 | 2,43,994  | 219595  | 15-Nov-20 | 31-Mar-21 | 136 | 3.34% | 2733   |  |
| 65  | 220 KV GSS, MARIANI            | Miscellaneous Civil Works | 10.402 | 1,88,103  | 169293  | 28-Nov-20 | 31-Mar-21 | 123 | 3.34% | 1905   |  |
| 66  | 132 KV GSS, DIBRUGARH          | Miscellaneous Civil Works | 10.402 | 15,68,900 | 1412010 | 30-Jun-20 | 31-Mar-21 | 274 | 3.34% | 35403  |  |
| 67  | 132 KV GSS, DIBRUGARH          | Miscellaneous Civil Works | 10.402 | 20,00,576 | 1800518 | 30-Jun-20 | 31-Mar-21 | 274 | 3.34% | 45144  |  |
| 68  | 132 KV GSS, DIBRUGARH          | Miscellaneous Civil Works | 10.402 | 17,96,183 | 1616565 | 20-Jul-20 | 31-Mar-21 | 254 | 3.34% | 37573  |  |
| 69  | 132 KV GSS, GARGAON            | Miscellaneous Civil Works | 10.402 | 14,10,803 | 1269723 | 25-Jul-20 | 31-Mar-21 | 249 | 3.34% | 28931  |  |
| 70  | 132 KV GSS, GARGAON            | Miscellaneous Civil Works | 10.402 | 14,15,627 | 1274064 | 24-Jul-20 | 31-Mar-21 | 250 | 3.34% | 29146  |  |
| 71  | 220KV GSS TINSUKIA             | Miscellaneous Civil works | 10.402 | 1,22,116  | 109904  | 28-Sep-20 | 31-Mar-21 | 184 | 3.34% | 1850   |  |
| 72  | 220KV GSS TINSUKIA             | Miscellaneous Civil works | 10.402 | 70,463    | 63417   | 26-Aug-20 | 31-Mar-21 | 217 | 3.34% | 1259   |  |
| 73  | 220KV GSS TINSUKIA             | Miscellaneous Civil works | 10.402 | 49,952    | 44957   | 27-May-20 | 31-Mar-21 | 308 | 3.34% | 1267   |  |
| 74  | 220KV GSS TINSUKIA             | Miscellaneous Civil works | 10.402 | 4,84,939  | 436445  | 23-Feb-21 | 31-Mar-21 | 36  | 3.34% | 1438   |  |
| 75  | 132 KV CHIRAKHUNDI RANGIA      | Miscellaneous Civil Works | 10.402 | 10,14,684 | 913216  | 07-Jul-21 | 31-Mar-21 | -98 | 3.34% | -8189  |  |
| 76  | 132 KV CHIRAKHUNDI RANGIA      | Miscellaneous Civil Works | 10.402 | 4,47,725  | 402953  | 27-Dec-20 | 31-Mar-21 | 94  | 3.34% | 3466   |  |
| 77  | 132 KV DEPOTA GSS              | Miscellaneous Civil Works | 10.402 | 8,64,260  | 777834  | 15-Jul-20 | 31-Mar-21 | 259 | 3.34% | 18435  |  |
| 78  | 132 KV GSS DHALIGAON           | Transformers              | 10.501 | 7,25,854  | 653269  | 22-Sep-20 | 31-Mar-21 | 190 | 5.28% | 17955  |  |
| 79  | 132 KV GSS DHALIGAON           | Transformers              | 10.501 | 7,25,854  | 653269  | 26-Dec-20 | 31-Mar-21 | 95  | 5.28% | 8978   |  |
| 80  | 132 KV GSS DHALIGAON           | Transformers              | 10.501 | 7,25,854  | 653269  | 28-Dec-20 | 31-Mar-21 | 93  | 5.28% | 8789   |  |
| 81  | 132 KV GSS DHALIGAON           | Transformers              | 10.501 | 7,25,854  | 653269  | 11-Sep-20 | 31-Mar-21 | 201 | 5.28% | 18995  |  |
| 82  | 132 KV GSS DHALIGAON           | Transformers              | 10.501 | 7,25,854  | 653269  | 29-Dec-20 | 31-Mar-21 | 92  | 5.28% | 8694   |  |
| 83  | 132KV PANCHGRAM GSS            | Transformers              | 10.501 | 7,25,854  | 653269  | 28-Aug-20 | 31-Mar-21 | 215 | 5.28% | 20318  |  |
| 84  | 132 KV DEPOTA GSS              | Transformer               | 10.501 | 1,23,900  | 111510  | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 4371   |  |
| 85  | 132 KV DEPOTA GSS              | Transformer               | 10.501 | 1,78,770  | 160893  | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 6307   |  |
| 86  | 132 KV DEPOTA GSS              | Transformer               | 10.501 | 1,47,500  | 132750  | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 5204   |  |
| 87  | 132 KV DEPOTA GSS              | Transformer               | 10.501 | 2,43,375  | 219038  | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 8587   |  |
| 88  | 132 KV DEPOTA GSS              | Transformer               | 10.501 | 29,500    | 26550   | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 1041   |  |
| 89  | 132 KV DEPOTA GSS              | Transformer               | 10.501 | 7,25,854  | 653269  | 24-Jun-20 | 31-Mar-21 | 280 | 5.28% | 26460  |  |
| 90  | NORTH LAKHIMPUR DIVN           | Transformer               | 10.501 | 7,25,854  | 653269  | 22-Aug-20 | 31-Mar-21 | 221 | 5.28% | 20885  |  |
| 91  | 132 KV GSS, DIBRUGARH          | Transformers              | 10.501 | 7,25,854  | 653269  | 05-Jan-21 | 31-Mar-21 | 85  | 5.28% | 8033   |  |
| 92  | 132 KV GSS, GARGAON            | Transformers              | 10.501 | 7,25,854  | 653269  | 22-Jun-20 | 31-Mar-21 | 282 | 5.28% | 26649  |  |
| 93  | 132 KV CHIRAKHUNDI RANGIA      | Transformers              | 10.501 | 2,39,977  | 215979  | 13-May-20 | 31-Mar-21 | 322 | 5.28% | 10060  |  |
| 94  | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment   | 10.502 | 15,87,590 | 1428831 | 01-Jan-21 | 31-Mar-21 | 89  | 5.28% | 18396  |  |
| 95  | GUWAHATI TRANSMISSION DIVISION | Other plant & equipment   | 10.502 | 15,77,442 | 1419698 | 12-Oct-20 | 31-Mar-21 | 170 | 5.28% | 34913  |  |
| 96  | 132 KV GSS DHALIGAON           | Other plants & equipments | 10.502 | 15,82,279 | 1424051 | 17-Jun-20 | 31-Mar-21 | 287 | 5.28% | 59122  |  |
| 97  | 132 KV GSS DHALIGAON           | Other plants & equipments | 10.502 | 15,85,937 | 1427343 | 01-Nov-20 | 31-Mar-21 | 150 | 5.28% | 30971  |  |
| 98  | 132 KV GSS DHALIGAON           | Other plants & equipments | 10.502 | 15,81,099 | 1422989 | 17-Aug-20 | 31-Mar-21 | 226 | 5.28% | 46521  |  |
| 99  | 132 KV GSS DHALIGAON           | Other plants & equipments | 10.502 | 28,11,538 | 2530384 | 07-Nov-20 | 31-Mar-21 | 144 | 5.28% | 52710  |  |
| 100 | 220 KV SALAKATI GSS            | Other plant & equipment   | 10.502 | 55,63,167 | 5006850 | 21-Sep-20 | 31-Mar-21 | 191 | 5.28% | 138337 |  |
| 101 | 220 KV SARUSUJAI GSS           | Other plant & equipment   | 10.502 | 38,29,141 | 3446227 | 12-May-20 | 31-Mar-21 | 323 | 5.28% | 161023 |  |
| 102 | 220 KV SARUSUJAI GSS           | Other plant & equipment   | 10.502 | 15,50,496 | 1395446 | 20-Jul-20 | 31-Mar-21 | 254 | 5.28% | 51273  |  |
| 103 | 220 KV SARUSUJAI GSS           | Other plant & equipment   | 10.502 | 28,320    | 25488   | 04-May-20 | 31-Mar-21 | 331 | 5.28% | 1220   |  |



|     |                      |                         |        |             |          |           |           |     |       |        |  |
|-----|----------------------|-------------------------|--------|-------------|----------|-----------|-----------|-----|-------|--------|--|
| 104 | 220 KV SARUSUJAI GSS | Other plant & equipment | 10.502 | 55,24,756   | 4972280  | 06-Jan-21 | 31-Mar-21 | 84  | 5.28% | 60419  |  |
| 105 | 220 KV SARUSUJAI GSS | Other plant & equipment | 10.502 | 96,760      | 87084    | 06-Jan-21 | 31-Mar-21 | 84  | 5.28% | 1058   |  |
| 106 | 220 KV SARUSUJAI GSS | Other plant & equipment | 10.502 | 4,01,200    | 361080   | 06-Jan-21 | 31-Mar-21 | 84  | 5.28% | 4388   |  |
| 107 | 220 KV SARUSUJAI GSS | Other plant & equipment | 10.502 | 12,65,125   | 1138613  | 06-Jan-21 | 31-Mar-21 | 84  | 5.28% | 13836  |  |
| 108 | 220 KV SARUSUJAI GSS | Other plant & equipment | 10.502 | 23,51,740   | 2116566  | 04-Sep-20 | 31-Mar-21 | 208 | 5.28% | 63685  |  |
| 109 | 220 KV SARUSUJAI GSS | Other plant & equipment | 10.502 | 4,53,899    | 408509   | 04-Sep-20 | 31-Mar-21 | 208 | 5.28% | 12292  |  |
| 110 | 220 KV SARUSUJAI GSS | Other plant & equipment | 10.502 | 38,940      | 35046    | 19-Oct-20 | 31-Mar-21 | 163 | 5.28% | 826    |  |
| 111 | 132KV PANCHGRAM GSS  | Other plant & equipment | 10.502 | 54,04,169   | 4863752  | 27-Sep-20 | 31-Mar-21 | 185 | 5.28% | 130162 |  |
| 112 | 132KV PANCHGRAM GSS  | Other plant & equipment | 10.502 | 27,02,084   | 2431876  | 30-Oct-20 | 31-Mar-21 | 152 | 5.28% | 53472  |  |
| 113 | MRT DIVN JORHAT      | Other plant & equipment | 10.502 | 13,111      | 11800    | 12-Feb-21 | 31-Mar-21 | 47  | 5.28% | 80     |  |
| 114 | MRT DIVN JORHAT      | Other plant & equipment | 10.502 | 89,668      | 80701    | 09-Feb-21 | 31-Mar-21 | 50  | 5.28% | 584    |  |
| 115 | MRT DIVN JORHAT      | Other plant & equipment | 10.502 | 4,64,643    | 418179   | 31-Mar-21 | 31-Mar-21 | 0   | 5.28% | 0      |  |
| 116 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 52,13,825   | 4692443  | 23-Jul-20 | 31-Mar-21 | 251 | 5.28% | 170378 |  |
| 117 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 26,06,912   | 2346221  | 06-Aug-20 | 31-Mar-21 | 237 | 5.28% | 80437  |  |
| 118 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 26,06,912   | 2346221  | 13-Jul-20 | 31-Mar-21 | 261 | 5.28% | 88583  |  |
| 119 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 13,44,020   | 1209618  | 17-Aug-20 | 31-Mar-21 | 226 | 5.28% | 39546  |  |
| 120 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 13,44,020   | 1209618  | 30-Jul-20 | 31-Mar-21 | 244 | 5.28% | 42695  |  |
| 121 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 27,57,660   | 2481894  | 30-Jul-20 | 31-Mar-21 | 244 | 5.28% | 87602  |  |
| 122 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 27,57,660   | 2481894  | 21-Aug-20 | 31-Mar-21 | 222 | 5.28% | 79703  |  |
| 123 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 24,19,000   | 2177100  | 29-Jul-20 | 31-Mar-21 | 245 | 5.28% | 77159  |  |
| 124 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 24,19,000   | 2177100  | 29-Jul-20 | 31-Mar-21 | 245 | 5.28% | 77159  |  |
| 125 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 24,19,000   | 2177100  | 25-Jul-20 | 31-Mar-21 | 249 | 5.28% | 78419  |  |
| 126 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 3,09,39,600 | 27845640 | 13-Aug-20 | 31-Mar-21 | 230 | 5.28% | 926459 |  |
| 127 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 1,26,09,480 | 11348532 | 25-Aug-20 | 31-Mar-21 | 218 | 5.28% | 357880 |  |
| 128 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 26,06,912   | 2346221  | 10-Sep-20 | 31-Mar-21 | 202 | 5.28% | 68559  |  |
| 129 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 26,06,912   | 2346221  | 05-Dec-20 | 31-Mar-21 | 116 | 5.28% | 39370  |  |
| 130 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 26,06,912   | 2346221  | 27-Feb-21 | 31-Mar-21 | 32  | 5.28% | 10861  |  |
| 131 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 1,94,34,600 | 17491140 | 13-Oct-20 | 31-Mar-21 | 169 | 5.28% | 427608 |  |
| 132 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 36,362      | 32726    | 09-Feb-21 | 31-Mar-21 | 50  | 5.28% | 237    |  |
| 133 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 13,27,500   | 1194750  | 16-May-20 | 31-Mar-21 | 319 | 5.28% | 55133  |  |
| 134 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 32,869      | 29582    | 04-Mar-21 | 31-Mar-21 | 27  | 5.28% | 116    |  |
| 135 | MRT DIVISION NARENGI | Other plant & equipment | 10.502 | 15,397      | 13857    | 04-Mar-21 | 31-Mar-21 | 27  | 5.28% | 54     |  |
| 136 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 5,80,560    | 522504   | 05-May-20 | 31-Mar-21 | 330 | 5.28% | 24943  |  |
| 137 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 11,800      | 10620    | 05-May-20 | 31-Mar-21 | 330 | 5.28% | 507    |  |
| 138 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 3,06,800    | 276120   | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 10825  |  |
| 139 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 59,000      | 53100    | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 2082   |  |
| 140 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 41,300      | 37170    | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 1457   |  |
| 141 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 53,100      | 47790    | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 1873   |  |
| 142 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 8,850       | 7965     | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 312    |  |
| 143 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 5,310       | 4779     | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 187    |  |
| 144 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 23,600      | 21240    | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 833    |  |
| 145 | 132 KV DEPOTA GSS    | Other plant & equipment | 10.502 | 11,800      | 10620    | 03-Jul-20 | 31-Mar-21 | 271 | 5.28% | 416    |  |
| 146 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 11,12,523   | 1001271  | 25-Feb-21 | 31-Mar-21 | 34  | 5.28% | 4925   |  |
| 147 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 11,12,523   | 1001271  | 25-Feb-21 | 31-Mar-21 | 34  | 5.28% | 4925   |  |
| 148 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 4,02,144    | 361930   | 25-Feb-21 | 31-Mar-21 | 34  | 5.28% | 1780   |  |
| 149 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 6,91,716    | 622544   | 25-Feb-21 | 31-Mar-21 | 34  | 5.28% | 3062   |  |
| 150 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 1,12,666    | 101399   | 25-Feb-21 | 31-Mar-21 | 34  | 5.28% | 499    |  |
| 151 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 2,70,314    | 243283   | 25-Feb-21 | 31-Mar-21 | 34  | 5.28% | 1197   |  |
| 152 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 3,37,008    | 303307   | 25-Feb-21 | 31-Mar-21 | 34  | 5.28% | 1492   |  |
| 153 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 29,20,819   | 2628737  | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 63505  |  |
| 154 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 9,39,128    | 845215   | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 20419  |  |
| 155 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 13,23,056   | 1190750  | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 28766  |  |
| 156 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 14,79,449   | 1331504  | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 32166  |  |
| 157 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 1,01,460    | 91314    | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 2206   |  |
| 158 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 50,731      | 45658    | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 1103   |  |
| 159 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 1,43,683    | 129314   | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 3124   |  |
| 160 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 1,21,421    | 109279   | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 2640   |  |
| 161 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 73,395      | 66056    | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 1596   |  |
| 162 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 27,062      | 24356    | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 588    |  |
| 163 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 15,964      | 14368    | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 347    |  |
| 164 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 5,321       | 4789     | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 116    |  |
| 165 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 21,518      | 19366    | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 468    |  |
| 166 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 5,192       | 4673     | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 113    |  |
| 167 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 16,164      | 14547    | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 351    |  |
| 168 | 132 KV DEPOTA GSS    | Other Plant & Equipment | 10.502 | 28,27,576   | 2544818  | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 61477  |  |

|     |                         |                           |        |              |           |           |           |     |       |        |  |
|-----|-------------------------|---------------------------|--------|--------------|-----------|-----------|-----------|-----|-------|--------|--|
| 169 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 12,40,850    | 1116765   | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 26979  |  |
| 170 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 29,33,592    | 2640233   | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 27499  |  |
| 171 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 9,45,515     | 850964    | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 8863   |  |
| 172 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 13,29,442    | 1196498   | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 12462  |  |
| 173 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 4,20,693     | 378624    | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 3943   |  |
| 174 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 9,92,686     | 893417    | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 9305   |  |
| 175 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 1,01,460     | 91314     | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 951    |  |
| 176 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 1,43,601     | 129241    | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 1346   |  |
| 177 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 1,21,339     | 109205    | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 1137   |  |
| 178 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 73,313       | 65982     | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 687    |  |
| 179 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 26,899       | 24209     | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 252    |  |
| 180 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 15,475       | 13928     | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 145    |  |
| 181 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 5,158        | 4642      | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 48     |  |
| 182 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 21,355       | 19219     | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 200    |  |
| 183 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 5,192        | 4673      | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 49     |  |
| 184 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 16,163       | 14547     | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 152    |  |
| 185 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 50,731       | 45658     | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 476    |  |
| 186 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 30,84,629    | 2776166   | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 28915  |  |
| 187 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 15,51,062    | 1395956   | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 14539  |  |
| 188 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 37,60,888    | 3384799   | 18-Jan-21 | 31-Mar-21 | 72  | 5.28% | 35254  |  |
| 189 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 37,57,360    | 3381624   | 15-Oct-20 | 31-Mar-21 | 167 | 5.28% | 81693  |  |
| 190 | 132 KV DEPOTA GSS       | Other Plant & Equipment   | 10.502 | 15,77,678    | 1419910   | 07-Jul-20 | 31-Mar-21 | 267 | 5.28% | 54842  |  |
| 191 | 220 KV SAMAGURI GSS     | Other Plant & Equipment   | 10.502 | 43,90,987    | 3951888   | 16-Sep-20 | 31-Mar-21 | 196 | 5.28% | 112047 |  |
| 192 | 220 KV SAMAGURI GSS     | Other Plant & Equipment   | 10.502 | 55,94,200    | 5034780   | 27-Nov-20 | 31-Mar-21 | 124 | 5.28% | 90312  |  |
| 193 | NORTH LAKHIMPUR DIVN    | Other plant & equipments  | 10.502 | 37,92,830    | 3413547   | 30-Jul-20 | 31-Mar-21 | 244 | 5.28% | 120486 |  |
| 194 | NORTH LAKHIMPUR DIVN    | Other plant & equipments  | 10.502 | 35,60,641    | 3204577   | 10-Jul-20 | 31-Mar-21 | 264 | 5.28% | 122381 |  |
| 195 | NORTH LAKHIMPUR DIVN    | Other plant & equipments  | 10.502 | 6,564        | 5908      | 26-Apr-20 | 31-Mar-21 | 339 | 5.28% | 290    |  |
| 196 | NORTH LAKHIMPUR DIVN    | Other plant & equipments  | 10.502 | 36,88,566    | 3319709   | 18-Sep-20 | 31-Mar-21 | 194 | 5.28% | 93163  |  |
| 197 | NORTH LAKHIMPUR DIVN    | Other plant & equipments  | 10.502 | 15,90,658    | 1431592   | 14-Oct-20 | 31-Mar-21 | 168 | 5.28% | 34791  |  |
| 198 | NORTH LAKHIMPUR DIVN    | Other plant & equipments  | 10.502 | 15,97,738    | 1437964   | 30-May-20 | 31-Mar-21 | 305 | 5.28% | 63444  |  |
| 199 | NORTH LAKHIMPUR DIVN    | Other plant & equipments  | 10.502 | 36,580       | 32922     | 13-Feb-21 | 31-Mar-21 | 46  | 5.28% | 219    |  |
| 200 | 220 KV GSS, MARIANI     | Other plant & equipment   | 10.502 | 14,93,278    | 1343950   | 06-Mar-21 | 31-Mar-21 | 25  | 5.28% | 4860   |  |
| 201 | 220 KV GSS, MARIANI     | Other plant & equipment   | 10.502 | 1,33,788     | 120409    | 06-Mar-21 | 31-Mar-21 | 25  | 5.28% | 435    |  |
| 202 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 3,22,561     | 290305    | 19-Jun-20 | 31-Mar-21 | 285 | 5.28% | 11969  |  |
| 203 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 4,83,842     | 435458    | 01-Jul-20 | 31-Mar-21 | 273 | 5.28% | 17197  |  |
| 204 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 3,22,561     | 290305    | 19-Jun-20 | 31-Mar-21 | 285 | 5.28% | 11969  |  |
| 205 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 15,76,787    | 1419108   | 18-Dec-20 | 31-Mar-21 | 103 | 5.28% | 21144  |  |
| 206 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 28,10,949    | 2529854   | 16-Oct-20 | 31-Mar-21 | 166 | 5.28% | 60750  |  |
| 207 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 15,98,971    | 1439074   | 07-Sep-20 | 31-Mar-21 | 205 | 5.28% | 42675  |  |
| 208 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 71,64,475    | 6448028   | 18-Feb-21 | 31-Mar-21 | 41  | 5.28% | 38243  |  |
| 209 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 51,48,056    | 4633250   | 18-Feb-21 | 31-Mar-21 | 41  | 5.28% | 27480  |  |
| 210 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 38,34,900    | 3451410   | 18-Feb-21 | 31-Mar-21 | 41  | 5.28% | 20470  |  |
| 211 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 57,22,581    | 5150323   | 19-Mar-21 | 31-Mar-21 | 12  | 5.28% | 8940   |  |
| 212 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 40,12,201    | 3610981   | 19-Feb-21 | 31-Mar-21 | 40  | 5.28% | 20894  |  |
| 213 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 37,37,719    | 3363947   | 19-Feb-21 | 31-Mar-21 | 40  | 5.28% | 19465  |  |
| 214 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 1,84,11,386  | 16570247  | 22-Feb-21 | 31-Mar-21 | 37  | 5.28% | 88689  |  |
| 215 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 48,54,404    | 4368964   | 22-Feb-21 | 31-Mar-21 | 37  | 5.28% | 23384  |  |
| 216 | 132 KV GSS, DIBRUGARH   | Other plant & equipment   | 10.502 | 91,60,256    | 8244230   | 22-Feb-21 | 31-Mar-21 | 37  | 5.28% | 44126  |  |
| 217 | 132 KV GSS, GARGAON     | Other plants & equipments | 10.502 | 20,965       | 18869     | 15-May-20 | 31-Mar-21 | 320 | 5.28% | 873    |  |
| 218 | 132 KV GSS, GARGAON     | Other plants & equipments | 10.502 | 3,22,561     | 290305    | 06-Jun-20 | 31-Mar-21 | 298 | 5.28% | 12514  |  |
| 219 | 132 KV GSS, GARGAON     | Other plants & equipments | 10.502 | 3,22,561     | 290305    | 05-Jun-20 | 31-Mar-21 | 299 | 5.28% | 12556  |  |
| 220 | 132 KV GSS, GARGAON     | Other plants & equipments | 10.502 | 16,91,945    | 1522751   | 19-Oct-20 | 31-Mar-21 | 163 | 5.28% | 35905  |  |
| 221 | 132 KV GSS, GARGAON     | Other plants & equipments | 10.502 | 26,27,862    | 2365076   | 19-Oct-20 | 31-Mar-21 | 163 | 5.28% | 55767  |  |
| 222 | T&T DIVISION JORHAT     | Other plant & equipment   | 10.502 | 3,22,561     | 290305    | 04-Jun-20 | 31-Mar-21 | 300 | 5.28% | 12598  |  |
| 223 | T&T DIVISION JORHAT     | Other plant & equipment   | 10.502 | 3,22,561     | 290305    | 06-Jun-20 | 31-Mar-21 | 298 | 5.28% | 12514  |  |
| 224 | T&T DIVISION JORHAT     | Other plant & equipment   | 10.502 | 15,90,658    | 1431592   | 12-Oct-20 | 31-Mar-21 | 170 | 5.28% | 35205  |  |
| 225 | T&T DIVISION JORHAT     | Other plant & equipment   | 10.502 | 15,85,938    | 1427344   | 10-Oct-20 | 31-Mar-21 | 172 | 5.28% | 35514  |  |
| 226 | T&T DIVISION JORHAT     | Other plant & equipment   | 10.502 | -2,41,24,471 | -21712024 | 31-Mar-21 | 31-Mar-21 | 0   | 5.28% | 0      |  |
| 227 | 220KV GSS TINSUKIA      | Other plant & equipment   | 10.502 | 13,688       | 12319     | 21-May-20 | 31-Mar-21 | 314 | 5.28% | 560    |  |
| 228 | 220KV GSS TINSUKIA      | Other plant & equipment   | 10.502 | 42,000       | 37800     | 26-May-20 | 31-Mar-21 | 309 | 5.28% | 1690   |  |
| 229 | 220KV GSS TINSUKIA      | Other plant & equipment   | 10.502 | 7,130        | 6417      | 29-Jun-20 | 31-Mar-21 | 275 | 5.28% | 255    |  |
| 230 | 220KV GSS TINSUKIA      | Other plant & equipment   | 10.502 | 58,19,350    | 5237415   | 27-Oct-20 | 31-Mar-21 | 155 | 5.28% | 117433 |  |
| 231 | 220KV GSS TINSUKIA      | Other plant & equipment   | 10.502 | 17,996       | 16196     | 03-Dec-20 | 31-Mar-21 | 118 | 5.28% | 276    |  |
| 232 | 220KV GSS TINSUKIA      | Other plant & equipment   | 10.502 | 99,946       | 89951     | 30-Oct-20 | 31-Mar-21 | 152 | 5.28% | 1978   |  |
| 233 | GOALPARA TRANS DIVISION | Other plant & equipment   | 10.502 | 1,62,656     | 146390    | 14-Apr-20 | 31-Mar-21 | 351 | 5.28% | 7433   |  |

|     |                                |   |        |           |         |           |           |     |       |        |  |
|-----|--------------------------------|---|--------|-----------|---------|-----------|-----------|-----|-------|--------|--|
| 234 | GOALPARA TRANS DIVISION        | Other plant & equipment                                       | 10.502 | 5,63,592  | 507233  | 15-Apr-20 | 31-Mar-21 | 350 | 5.28% | 25681  |  |
| 235 | NORTH LAKHIMPUR DIVN           | Switch-gear including cable connec                            | 10.507 | 76,43,238 | 6878914 | 30-Jul-20 | 31-Mar-21 | 244 | 5.28% | 242801 |  |
| 236 | NORTH LAKHIMPUR DIVN           | Switch-gear including cable connec                            | 10.507 | 48,92,744 | 4403470 | 30-Jul-20 | 31-Mar-21 | 244 | 5.28% | 155427 |  |
| 237 | NORTH LAKHIMPUR DIVN           | Switch-gear including cable connec                            | 10.507 | 34,49,909 | 3104918 | 10-Jul-20 | 31-Mar-21 | 264 | 5.28% | 118576 |  |
| 238 | NORTH LAKHIMPUR DIVN           | Switch-gear including cable connec                            | 10.507 | 24,72,952 | 2225657 | 10-Jul-20 | 31-Mar-21 | 264 | 5.28% | 84997  |  |
| 239 | NORTH LAKHIMPUR DIVN           | Switch-gear including cable connec                            | 10.507 | 34,979    | 31481   | 28-Aug-20 | 31-Mar-21 | 215 | 5.28% | 979    |  |
| 240 | NORTH LAKHIMPUR DIVN           | Switch-gear including cable connec                            | 10.507 | 54,19,790 | 4877811 | 13-Oct-20 | 31-Mar-21 | 169 | 5.28% | 119248 |  |
| 241 | NORTH LAKHIMPUR DIVN           | Switch-gear including cable connec                            | 10.507 | 38,11,374 | 3430237 | 13-Oct-20 | 31-Mar-21 | 169 | 5.28% | 83859  |  |
| 242 | 132 KV GSS, DIBRUGARH          | Switch-gear including cable connections-                      | 10.507 | 3,30,400  | 297360  | 23-Jun-20 | 31-Mar-21 | 281 | 5.28% | 12087  |  |
| 243 | 132 KV GSS, DIBRUGARH          | Switch-gear including cable connections-                      | 10.507 | 7,14,518  | 643066  | 10-Sep-20 | 31-Mar-21 | 202 | 5.28% | 18791  |  |
| 244 | 132 KV GSS, DIBRUGARH          | Switch-gear including cable connections-                      | 10.507 | 2,24,200  | 201780  | 23-Jun-20 | 31-Mar-21 | 281 | 5.28% | 8202   |  |
| 245 | 132 KV GSS, DIBRUGARH          | Switch-gear including cable connections-                      | 10.507 | 15,50,496 | 1395446 | 31-Mar-21 | 31-Mar-21 | 0   | 5.28% | 0      |  |
| 246 | 220 KV GSS, MARIANI            | Fabrication shop/workshop P&M                                 | 10.509 | 22,060    | 19854   | 23-Jun-20 | 31-Mar-21 | 281 | 5.28% | 807    |  |
| 247 | 220 KV GSS, MARIANI            | Fabrication shop/workshop P&M                                 | 10.509 | 16,500    | 14850   | 25-Aug-20 | 31-Mar-21 | 218 | 5.28% | 468    |  |
| 248 | 132 KV DEPOTA GSS              | Lighting Arrester   | 10.511 | 26,208    | 23587   | 10-Jun-20 | 31-Mar-21 | 294 | 5.28% | 1003   |  |
| 249 | 132 KV DEPOTA GSS              | Lighting Arrester   | 10.511 | 26,208    | 23587   | 18-Jun-20 | 31-Mar-21 | 286 | 5.28% | 976    |  |
| 250 | 132 KV DEPOTA GSS              | Lighting Arrester   | 10.511 | 39,312    | 35381   | 18-Nov-20 | 31-Mar-21 | 133 | 5.28% | 681    |  |
| 251 | NORTH LAKHIMPUR DIVN           | Lighting Arrester   | 10.511 | 39,312    | 35381   | 29-Jul-20 | 31-Mar-21 | 245 | 5.28% | 1254   |  |
| 252 | NORTH LAKHIMPUR DIVN           | Lighting Arrester   | 10.511 | 13,104    | 11794   | 08-Aug-20 | 31-Mar-21 | 235 | 5.28% | 401    |  |
| 253 | NORTH LAKHIMPUR DIVN           | Lighting Arrester   | 10.511 | 13,104    | 11794   | 10-Oct-20 | 31-Mar-21 | 172 | 5.28% | 293    |  |
| 254 | NORTH LAKHIMPUR DIVN           | Lighting Arrester   | 10.511 | 13,104    | 11794   | 18-Oct-20 | 31-Mar-21 | 164 | 5.28% | 280    |  |
| 255 | NORTH LAKHIMPUR DIVN           | Lighting Arrester   | 10.511 | 21,240    | 19116   | 30-Jul-20 | 31-Mar-21 | 244 | 5.28% | 675    |  |
| 256 | NORTH LAKHIMPUR DIVN           | Lighting Arrester   | 10.511 | 13,104    | 11794   | 20-Dec-20 | 31-Mar-21 | 101 | 5.28% | 172    |  |
| 257 | 132 KV DEPOTA GSS              | Lighting Arrester   | 10.511 | 26,208    | 23587   | 20-Nov-20 | 31-Mar-21 | 131 | 5.28% | 447    |  |
| 258 | 132 KV DEPOTA GSS              | Communication Equipment                                       | 10.512 | 7,69,365  | 692429  | 27-Nov-20 | 31-Mar-21 | 124 | 6.33% | 14890  |  |
| 259 | 132 KV DEPOTA GSS              | Communication Equipment                                       | 10.512 | 1,26,142  | 113528  | 27-Nov-20 | 31-Mar-21 | 124 | 6.33% | 2441   |  |
| 260 | 132 KV DEPOTA GSS              | Communication Equipment                                       | 10.512 | 17,80,325 | 1602293 | 27-Nov-20 | 31-Mar-21 | 124 | 6.33% | 34457  |  |
| 261 | 132 KV DEPOTA GSS              | Communication Equipment                                       | 10.512 | 4,62,855  | 416570  | 27-Nov-20 | 31-Mar-21 | 124 | 6.33% | 8958   |  |
| 262 | NORTH LAKHIMPUR DIVN           | Communication Equipment                                       | 10.512 | 58,92,691 | 5303422 | 27-Nov-20 | 31-Mar-21 | 124 | 6.33% | 114048 |  |
| 263 | NORTH LAKHIMPUR DIVN           | Communication Equipment                                       | 10.512 | 15,69,343 | 1412409 | 16-Sep-20 | 31-Mar-21 | 196 | 6.33% | 48010  |  |
| 264 | 220 KV GSS, MARIANI            | Communication equipment-radio & high frequency carrier system | 10.512 | 36,43,756 | 3279380 | 24-Oct-20 | 31-Mar-21 | 158 | 6.33% | 89859  |  |
| 265 | 132 KV GSS, DIBRUGARH          | Communication equipment-radio & high frequency carrier system | 10.512 | 13,77,002 | 1239302 | 05-Sep-20 | 31-Mar-21 | 207 | 6.33% | 44490  |  |
| 266 | 132 KV GSS, DIBRUGARH          | Communication equipment-radio & high frequency carrier system | 10.512 | 32,46,480 | 2921832 | 16-Oct-20 | 31-Mar-21 | 166 | 6.33% | 84115  |  |
| 267 | SLDC DIVN KAHILIPARA           | Air conditioning plant static                                 | 10.515 | -         | 0       | 21-Aug-20 | 31-Mar-21 | 222 | 5.28% | 0      |  |
| 268 | SLDC DIVN KAHILIPARA           | Air conditioning plant static                                 | 10.515 | -         | 0       | 03-Oct-20 | 31-Mar-21 | 179 | 5.28% | 0      |  |
| 269 | SLDC DIVN KAHILIPARA           | Air conditioning plant static                                 | 10.515 | -         | 0       | 19-Oct-20 | 31-Mar-21 | 163 | 5.28% | 0      |  |
| 270 | SLDC DIVN KAHILIPARA           | Air conditioning plant static                                 | 10.515 | -         | 0       | 05-Feb-21 | 31-Mar-21 | 54  | 5.28% | 0      |  |
| 271 | 132KV PANCHGRAM GSS            | Air conditioning plant static                                 | 10.515 | 4,04,330  | 363897  | 01-Aug-20 | 31-Mar-21 | 242 | 5.28% | 12739  |  |
| 272 | 132KV PANCHGRAM GSS            | Air conditioning plant static                                 | 10.515 | 4,85,194  | 436675  | 15-Sep-20 | 31-Mar-21 | 197 | 5.28% | 12444  |  |
| 273 | SILCHAR DIVISION               | Air conditioning plant static                                 | 10.515 | 4,04,330  | 363897  | 07-Aug-20 | 31-Mar-21 | 236 | 5.28% | 12423  |  |
| 274 | SILCHAR DIVISION               | Air conditioning plant static                                 | 10.515 | 4,04,330  | 363897  | 18-Jul-20 | 31-Mar-21 | 256 | 5.28% | 13476  |  |
| 275 | SILCHAR DIVISION               | Air conditioning plant static                                 | 10.515 | 4,04,330  | 363897  | 16-Oct-20 | 31-Mar-21 | 166 | 5.28% | 8738   |  |
| 276 | 220KV GSS TINSUKIA             | Air conditioning plant static                                 | 10.515 | 56,990    | 51291   | 30-Oct-20 | 31-Mar-21 | 152 | 5.28% | 1128   |  |
| 277 | CORPORATE AEGCL                | Air Conditioning, Plant- portable                             | 10.516 | 1,49,250  | 134325  | 20-Jul-20 | 31-Mar-21 | 254 | 9.50% | 8880   |  |
| 278 | CORPORATE AEGCL                | Air Conditioning, Plant- portable                             | 10.516 | 7,929     | 7136    | 20-Jul-20 | 31-Mar-21 | 254 | 9.50% | 472    |  |
| 279 | GUWAHATI TRANSMISSION DIVISION | Meter testing laboratory tools & equipment                    | 10.518 | 5,42,800  | 488520  | 31-Mar-21 | 31-Mar-21 | 0   | 5.28% | 0      |  |
| 280 | NORTH LAKHIMPUR DIVN           | Meter Testing Laboratory Tools & E                            | 10.518 | 5,42,800  | 488520  | 22-Feb-21 | 31-Mar-21 | 37  | 5.28% | 2615   |  |
| 281 | 132 KV CHIRAKHUNDI RANGIA      | Metering equipment  | 10.518 | 5,42,800  | 488520  | 08-Sep-20 | 31-Mar-21 | 204 | 5.28% | 14416  |  |
| 282 | GUWAHATI TRANSMISSION DIVISION | Tools & tackles   | 10.520 | 76,995    | 69296   | 26-Aug-20 | 31-Mar-21 | 217 | 5.28% | 2175   |  |
| 283 | COMMUNICATION DIVISION KAHIL   | Tools & tackles   | 10.520 | 2,000     | 1800    | 01-Feb-21 | 31-Mar-21 | 58  | 5.28% | 15     |  |
| 284 | 220 KV SAMAGURI GSS            | Tools & tackles   | 10.520 | 5,62,224  | 506002  | 05-Sep-20 | 31-Mar-21 | 207 | 5.28% | 15152  |  |
| 285 | 132 KV GSS DHALI GAON          | Other miscellaneous equipment                                 | 10.525 | 59,236    | 53312   | 04-Sep-20 | 31-Mar-21 | 208 | 5.28% | 1604   |  |
| 286 | 220 KV SALAKATI GSS            | Other miscellaneous equipment                                 | 10.525 | 28,15,008 | 2533507 | 05-Nov-20 | 31-Mar-21 | 146 | 5.28% | 53508  |  |
| 287 | 132KV PANCHGRAM GSS            | Other miscellaneous equipment                                 | 10.525 | 15,97,620 | 1437858 | 04-Dec-20 | 31-Mar-21 | 117 | 5.28% | 24336  |  |
| 288 | CORPORATE AEGCL                | Other Misc. Equipment   | 10.525 | 48,000    | 43200   | 28-Aug-20 | 31-Mar-21 | 215 | 5.28% | 1344   |  |
| 289 | 220 KV GSS, MARIANI            | Other miscellaneous equipment                                 | 10.525 | 11,760    | 10584   | 25-Aug-20 | 31-Mar-21 | 218 | 5.28% | 334    |  |
| 290 | 220 KV GSS, MARIANI            | Other miscellaneous equipment                                 | 10.525 | 15,82,398 | 1424158 | 17-Mar-21 | 31-Mar-21 | 14  | 5.28% | 2884   |  |
| 291 | 220 KV GSS, MARIANI            | Other miscellaneous equipment                                 | 10.525 | 6,800     | 6120    | 07-Jul-20 | 31-Mar-21 | 267 | 5.28% | 236    |  |
| 292 | 220 KV GSS, MARIANI            | Other miscellaneous equipment                                 | 10.525 | 15,600    | 14040   | 14-Dec-20 | 31-Mar-21 | 107 | 5.28% | 217    |  |
| 293 | 220 KV GSS, MARIANI            | Other miscellaneous equipment                                 | 10.525 | 28,08,589 | 2527730 | 01-Oct-20 | 31-Mar-21 | 181 | 5.28% | 66184  |  |

|     |                           |  |        |             |          |           |           |     |       |        |  |
|-----|---------------------------|--|--------|-------------|----------|-----------|-----------|-----|-------|--------|--|
| 294 | T&T DIVISION JORHAT       | Other miscellaneous equipment                  | 10.525 | 20,500      | 18450    | 17-Nov-20 | 31-Mar-21 | 134 | 5.28% | 358    |  |
| 295 | T&T DIVISION JORHAT       | Other miscellaneous equipment                  | 10.525 | 20,475      | 18428    | 20-Jul-20 | 31-Mar-21 | 254 | 5.28% | 677    |  |
| 296 | 132 KV CHIRAKHUNDI RANGIA | Other miscellaneous equipment                  | 10.525 | 38,658      | 34792    | 13-Aug-20 | 31-Mar-21 | 230 | 5.28% | 1158   |  |
| 297 | GOALPARA TRANS DIVISION   | Other miscellaneous equipment                  | 10.525 | 27,91,479   | 2512331  | 03-Nov-20 | 31-Mar-21 | 148 | 5.28% | 53787  |  |
| 298 | GOALPARA TRANS DIVISION   | Other miscellaneous equipment                  | 10.525 | 27,68,966   | 2492069  | 03-Nov-20 | 31-Mar-21 | 148 | 5.28% | 53535  |  |
| 299 | 220 KV SALAKATI GSS       | Overhead Lines                                 | 10.601 | 3,48,09,808 | 31328827 | 29-Oct-20 | 31-Mar-21 | 153 | 5.28% | 693388 |  |
| 300 | 132KV PANCHGRAM GSS       | Overhead Lines                                 | 10.601 | 1,12,53,839 | 10128455 | 03-Feb-21 | 31-Mar-21 | 56  | 5.28% | 82049  |  |
| 301 | 132KV PANCHGRAM GSS       | Overhead Lines                                 | 10.601 | 72,00,656   | 6480590  | 11-Feb-21 | 31-Mar-21 | 48  | 5.28% | 44998  |  |
| 302 | 132KV PANCHGRAM GSS       | Overhead Lines                                 | 10.601 | 37,43,886   | 3369497  | 10-Feb-21 | 31-Mar-21 | 49  | 5.28% | 23884  |  |
| 303 | 132KV PANCHGRAM GSS       | Overhead Lines                                 | 10.601 | 1,28,242    | 115418   | 06-Feb-21 | 31-Mar-21 | 53  | 5.28% | 885    |  |
| 304 | 132KV PANCHGRAM GSS       | Overhead Lines                                 | 10.601 | 17,02,476   | 1532228  | 25-Jan-21 | 31-Mar-21 | 65  | 5.28% | 14407  |  |
| 305 | 132KV PANCHGRAM GSS       | Overhead Lines                                 | 10.601 | 35,25,949   | 3173354  | 06-Feb-21 | 31-Mar-21 | 53  | 5.28% | 24330  |  |
| 306 | 132 KV DEPOTA GSS         | Overhead Line                                  | 10.601 | 53,100      | 47790    | 21-Oct-20 | 31-Mar-21 | 161 | 5.28% | 1113   |  |
| 307 | 132 KV DEPOTA GSS         | Overhead Line                                  | 10.601 | 53,100      | 47790    | 22-Oct-20 | 31-Mar-21 | 160 | 5.28% | 1106   |  |
| 308 | 132 KV DEPOTA GSS         | Overhead Line                                  | 10.601 | 53,100      | 47790    | 23-Oct-20 | 31-Mar-21 | 159 | 5.28% | 1099   |  |
| 309 | 132 KV DEPOTA GSS         | Overhead Line                                  | 10.601 | 53,100      | 47790    | 24-Oct-20 | 31-Mar-21 | 158 | 5.28% | 1092   |  |
| 310 | NAGAON T&T DIVISION       | Overhead Line                                  | 10.601 | 58,10,360   | 5229324  | 08-Jun-20 | 31-Mar-21 | 296 | 5.28% | 223912 |  |
| 311 | NAGAON T&T DIVISION       | Overhead Line                                  | 10.601 | 76,263      | 68637    | 08-Jun-20 | 31-Mar-21 | 296 | 5.28% | 2939   |  |
| 312 | NAGAON T&T DIVISION       | Overhead Line                                  | 10.601 | 48,44,490   | 4360041  | 08-Jun-20 | 31-Mar-21 | 296 | 5.28% | 186691 |  |
| 313 | NAGAON T&T DIVISION       | Overhead Line                                  | 10.601 | 32,56,977   | 2931279  | 01-Sep-20 | 31-Mar-21 | 211 | 5.28% | 89471  |  |
| 314 | NAGAON T&T DIVISION       | Overhead Line                                  | 10.601 | 76,971      | 69274    | 01-Sep-20 | 31-Mar-21 | 211 | 5.28% | 2114   |  |
| 315 | NAGAON T&T DIVISION       | Overhead Line                                  | 10.601 | 6,42,929    | 578636   | 01-Sep-20 | 31-Mar-21 | 211 | 5.28% | 17662  |  |
| 316 | NAGAON T&T DIVISION       | Overhead Line                                  | 10.601 | 4,39,544    | 395590   | 01-Sep-20 | 31-Mar-21 | 211 | 5.28% | 12074  |  |
| 317 | 220 KV GSS, MARIANI       | Over-head lines                                | 10.601 | 1,09,619    | 98657    | 13-May-20 | 31-Mar-21 | 322 | 5.28% | 4595   |  |
| 318 | 220 KV GSS, MARIANI       | Over-head lines                                | 10.601 | 1,32,957    | 119661   | 27-Apr-20 | 31-Mar-21 | 338 | 5.28% | 5851   |  |
| 319 | T&T DIVISION JORHAT       | Overhead Lines                                 | 10.601 | 1,45,196    | 130676   | 15-May-20 | 31-Mar-21 | 320 | 5.28% | 6049   |  |
| 320 | 220KV GSS TINSUKIA        | Overhead Lines                                 | 10.601 | 7,130       | 6417     | 18-Mar-21 | 31-Mar-21 | 13  | 5.28% | 12     |  |
| 321 | 220KV GSS TINSUKIA        | Overhead Lines                                 | 10.601 | 2,71,181    | 244063   | 20-Oct-20 | 31-Mar-21 | 162 | 5.28% | 5719   |  |
| 322 | 132 KV CHIRAKHUNDI RANGIA | Overhead Lines                                 | 10.601 | 10,560      | 9504     | 15-Nov-20 | 31-Mar-21 | 136 | 5.28% | 187    |  |
| 323 | 132 KV CHIRAKHUNDI RANGIA | Overhead Lines                                 | 10.601 | 25,39,360   | 2285424  | 09-Jul-20 | 31-Mar-21 | 265 | 5.28% | 87610  |  |
| 324 | 132 KV CHIRAKHUNDI RANGIA | Overhead Lines                                 | 10.601 | 87,910      | 79119    | 02-Jun-20 | 31-Mar-21 | 302 | 5.28% | 3456   |  |
| 325 | 220 KV GSS, MARIANI       | Over-head lines                                | 10.602 | 1,99,168    | 179251   | 03-Sep-20 | 31-Mar-21 | 209 | 5.28% | 5419   |  |
| 326 | T&T DIVISION JORHAT       | Overhead Lines                                 | 10.602 | 1,74,708    | 157237   | 24-May-20 | 31-Mar-21 | 311 | 5.28% | 7074   |  |
| 327 | T&T DIVISION JORHAT       | Overhead Lines                                 | 10.602 | 98,716      | 88844    | 10-Jun-20 | 31-Mar-21 | 294 | 5.28% | 3778   |  |
| 328 | T&C DIVISION TEZPUR       | Metering equipment                             | 10.604 | 10,325      | 9293     | 02-Sep-20 | 31-Mar-21 | 210 | 5.28% | 282    |  |
| 329 | 220KV GSS TINSUKIA        | Metering equipment                             | 10.604 | 17,000      | 15300    | 21-Aug-20 | 31-Mar-21 | 222 | 5.28% | 491    |  |
| 330 | NAGAON T&T DIVISION       | Miscellaneous equipments                       | 10.605 | 2,02,960    | 182664   | 25-May-20 | 31-Mar-21 | 310 | 5.28% | 8191   |  |
| 331 | 220 KV GSS, MARIANI       | Furniture and Fixtures                         | 10.810 | 41,200      | 37080    | 31-Mar-21 | 31-Mar-21 | 0   | 6.33% | 0      |  |
| 332 | 220 KV GSS, MARIANI       | Furniture and Fixtures                         | 10.810 | 7,670       | 6903     | 31-Mar-21 | 31-Mar-21 | 0   | 6.33% | 0      |  |
| 333 | 132 KV GSS, DIBRUGARH     | Furniture and Fixtures                         | 10.810 | 2,29,688    | 206719   | 10-Sep-20 | 31-Mar-21 | 202 | 6.33% | 7242   |  |
| 334 | 132 KV GSS, DIBRUGARH     | Furniture and Fixtures                         | 10.810 | 88,795      | 79916    | 19-Jan-21 | 31-Mar-21 | 71  | 6.33% | 984    |  |
| 335 | LA T&T CIRCLE NARANGI     | Furniture and Fixtures                         | 10.810 | 11,980      | 10782    | 12-Jan-21 | 31-Mar-21 | 78  | 6.33% | 146    |  |
| 336 | BONGAIGAON T&T CIRCLE     | Furniture and Fixtures                         | 10.810 | 9,500       | 8550     | 20-Sep-20 | 31-Mar-21 | 192 | 6.33% | 285    |  |
| 337 | 220 KV SALAKATI GSS       | Furniture and Fixtures                         | 10.810 | 3,97,795    | 358016   | 23-Nov-20 | 31-Mar-21 | 128 | 6.33% | 7947   |  |
| 338 | SLDC DIVN KAHILIPARA      | Furniture and Fixtures                         | 10.810 | -           | 0        | 30-Jun-20 | 31-Mar-21 | 274 | 6.33% | 0      |  |
| 339 | SLDC DIVN KAHILIPARA      | Furniture and Fixtures                         | 10.810 | -           | 0        | 17-Aug-20 | 31-Mar-21 | 226 | 6.33% | 0      |  |
| 340 | SLDC DIVN KAHILIPARA      | Furniture and Fixtures                         | 10.810 | -           | 0        | 28-Sep-20 | 31-Mar-21 | 184 | 6.33% | 0      |  |
| 341 | CORPORATE AEGCL           | Furniture & Fixtures                           | 10.81  | 1,27,086    | 114377   | 27-Aug-20 | 31-Mar-21 | 216 | 6.33% | 4285   |  |
| 342 | CORPORATE AEGCL           | Furniture & Fixtures                           | 10.81  | 27,730      | 24957    | 08-Jan-21 | 31-Mar-21 | 82  | 6.33% | 355    |  |
| 343 | CORPORATE AEGCL           | Furniture & Fixtures                           | 10.81  | 35,459      | 31913    | 08-Jan-21 | 31-Mar-21 | 82  | 6.33% | 454    |  |
| 344 | CORPORATE AEGCL           | Furniture & Fixtures                           | 10.81  | 2,10,335    | 189302   | 08-Mar-21 | 31-Mar-21 | 23  | 6.33% | 755    |  |
| 345 | CORPORATE AEGCL           | Furniture & Fixtures                           | 10.81  | 9,900       | 8910     | 17-Mar-21 | 31-Mar-21 | 14  | 6.33% | 22     |  |
| 346 | CORPORATE AEGCL           | Furniture & Fixtures                           | 10.81  | 19,800      | 17820    | 25-Aug-20 | 31-Mar-21 | 218 | 6.33% | 674    |  |
| 347 | 220 KV GSS, MARIANI       | Electrical wiring, light and fan installations | 10.820 | 3,22,561    | 290305   | 12-Jun-20 | 31-Mar-21 | 292 | 6.33% | 14701  |  |
| 348 | 220 KV GSS, MARIANI       | Electrical wiring, light and fan installations | 10.820 | 6,009       | 5408     | 08-Dec-20 | 31-Mar-21 | 113 | 6.33% | 106    |  |
| 349 | 220 KV GSS, MARIANI       | Electrical wiring, light and fan installations | 10.820 | 55,378      | 49840    | 08-Dec-20 | 31-Mar-21 | 113 | 6.33% | 977    |  |
| 350 | 220 KV GSS, MARIANI       | Electrical wiring, light and fan installations | 10.820 | 6,162       | 5546     | 31-Mar-21 | 31-Mar-21 | 0   | 6.33% | 0      |  |
| 351 | 220 KV GSS, MARIANI       | Electrical wiring, light and fan installations | 10.820 | 4,83,842    | 435458   | 05-Jun-20 | 31-Mar-21 | 299 | 6.33% | 22580  |  |
| 352 | 220 KV GSS, MARIANI       | Electrical wiring, light and fan installations | 10.820 | 1,47,696    | 132926   | 08-Dec-20 | 31-Mar-21 | 113 | 6.33% | 2605   |  |
| 353 | 220 KV GSS, MARIANI       | Electrical wiring, light and fan installations | 10.820 | 12,018      | 10816    | 08-Dec-20 | 31-Mar-21 | 113 | 6.33% | 212    |  |

|     |                           |  |        |          |        |           |           |     |       |       |  |
|-----|---------------------------|--|--------|----------|--------|-----------|-----------|-----|-------|-------|--|
| 354 | 132 KV GSS, DIBRUGARH     | Electrical wiring, light and fan installations | 10.820 | 67,549   | 60794  | 03-Dec-20 | 31-Mar-21 | 118 | 6.33% | 1244  |  |
| 355 | 132 KV GSS, DIBRUGARH     | Electrical wiring, light and fan installations | 10.820 | 49,232   | 44309  | 03-Dec-20 | 31-Mar-21 | 118 | 6.33% | 907   |  |
| 356 | 132 KV GSS, DIBRUGARH     | Electrical wiring, light and fan installations | 10.820 | 49,232   | 44309  | 03-Dec-20 | 31-Mar-21 | 118 | 6.33% | 907   |  |
| 357 | 132 KV GSS, DIBRUGARH     | Electrical wiring, light and fan installations | 10.820 | 98,174   | 88357  | 03-Dec-20 | 31-Mar-21 | 118 | 6.33% | 1808  |  |
| 358 | T&T DIVISION JORHAT       | Electrical wiring, light and fan installations | 10.820 | 45,081   | 40573  | 17-Dec-20 | 31-Mar-21 | 104 | 6.33% | 732   |  |
| 359 | T&T DIVISION JORHAT       | Electrical wiring, light and fan installations | 10.820 | 51,235   | 46111  | 17-Dec-20 | 31-Mar-21 | 104 | 6.33% | 832   |  |
| 360 | T&T DIVISION JORHAT       | Electrical wiring, light and fan installations | 10.820 | 1,23,080 | 110772 | 17-Dec-20 | 31-Mar-21 | 104 | 6.33% | 1998  |  |
| 361 | 220KV GSS TINSUKIA        | Electrical wiring, light and fan installations | 10.820 | 2,82,939 | 254645 | 03-Dec-20 | 31-Mar-21 | 118 | 6.33% | 5211  |  |
| 362 | 220KV GSS TINSUKIA        | Electrical wiring, light and fan installations | 10.820 | 24,550   | 22095  | 17-Mar-21 | 31-Mar-21 | 14  | 6.33% | 54    |  |
| 363 | 132 KV CHIRAKHUNDI RANGIA | Electrical wiring, light and fan installations | 10.820 | 69,632   | 62669  | 09-Dec-20 | 31-Mar-21 | 112 | 6.33% | 1217  |  |
| 364 | 132 KV CHIRAKHUNDI RANGIA | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 290305 | 17-Mar-21 | 31-Mar-21 | 14  | 6.33% | 705   |  |
| 365 | 132 KV CHIRAKHUNDI RANGIA | Electrical wiring, light and fan installations | 10.820 | 38,534   | 34681  | 09-Dec-20 | 31-Mar-21 | 112 | 6.33% | 674   |  |
| 366 | 132 KV CHIRAKHUNDI RANGIA | Electrical wiring, light and fan installations | 10.820 | 33,029   | 29726  | 09-Dec-20 | 31-Mar-21 | 112 | 6.33% | 577   |  |
| 367 | 132 KV CHIRAKHUNDI RANGIA | Electrical wiring, light and fan installations | 10.820 | 55,048   | 49543  | 09-Dec-20 | 31-Mar-21 | 112 | 6.33% | 962   |  |
| 368 | GOALPARA TRANS DIVISION   | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 290305 | 17-May-20 | 31-Mar-21 | 318 | 6.33% | 16010 |  |
| 369 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 290305 | 04-Jun-20 | 31-Mar-21 | 300 | 6.33% | 15104 |  |
| 370 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 290305 | 12-Jun-20 | 31-Mar-21 | 292 | 6.33% | 14701 |  |
| 371 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 290305 | 03-Jun-20 | 31-Mar-21 | 301 | 6.33% | 15154 |  |
| 372 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 290305 | 05-Jun-20 | 31-Mar-21 | 299 | 6.33% | 15053 |  |
| 373 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 290305 | 08-Jun-20 | 31-Mar-21 | 296 | 6.33% | 14902 |  |
| 374 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 3,54,743 | 319269 | 05-Dec-20 | 31-Mar-21 | 116 | 6.33% | 6423  |  |
| 375 | 220 KV SALAKATI GSS       | Electrical wiring, light and fan installations | 10.820 | 4,83,842 | 435458 | 25-Sep-20 | 31-Mar-21 | 187 | 6.33% | 14122 |  |
| 376 | 220 KV SARUSUJAI GSS      | Electrical wiring, light and fan installations | 10.820 | 6,45,123 | 580611 | 21-Apr-20 | 31-Mar-21 | 344 | 6.33% | 34638 |  |
| 377 | SLDC DIVN KAHILIPARA      | Electrical wiring, light and fan installations | 10.820 | -        | 0      | 30-Sep-20 | 31-Mar-21 | 182 | 6.33% | 0     |  |
| 378 | SLDC DIVN KAHILIPARA      | Electrical wiring, light and fan installations | 10.820 | -        | 0      | 18-Oct-20 | 31-Mar-21 | 164 | 6.33% | 0     |  |
| 379 | SLDC DIVN KAHILIPARA      | Electrical wiring, light and fan installations | 10.820 | -        | 0      | 25-Feb-21 | 31-Mar-21 | 34  | 6.33% | 0     |  |
| 380 | SLDC DIVN KAHILIPARA      | Electrical wiring, light and fan installations | 10.820 | -        | 0      | 22-Oct-20 | 31-Mar-21 | 160 | 6.33% | 0     |  |
| 381 | 132KV PANCHGRAM GSS       | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 290305 | 11-Sep-20 | 31-Mar-21 | 201 | 6.33% | 10120 |  |
| 382 | SILCHAR DIVISION          | Electrical wiring, light and fan installations | 10.820 | 2,58,841 | 232957 | 19-Aug-20 | 31-Mar-21 | 224 | 6.33% | 9050  |  |
| 383 | SILCHAR DIVISION          | Electrical wiring, light and fan installations | 10.820 | 63,720   | 57348  | 19-Aug-20 | 31-Mar-21 | 224 | 6.33% | 2228  |  |



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|              | Asset            | Depreciation    |
|--------------|------------------|-----------------|
| 10.1         | 56,83,133        | 0               |
| 10.2         | 26181457         | 393325          |
| 10.3         | 0                | 0               |
| 10.4         | 47835293         | 876034          |
| 10.5         | 339527642        | 7561526         |
| 10.6         | 81731580         | 1561932         |
| 10.7         | 0                | 0               |
| 10.8         | 9373705          | 317083          |
| 10.9         | 6883455          | 398669          |
| <b>Total</b> | <b>517216265</b> | <b>11108570</b> |

**DEPRECIATION ON ASSET ADDITION DURING THE FY 2020-21**

**Jv. No.**  
**(In Rs.)**

| Particulars                                       | A/c Code | Dr.             | Cr.             |
|---|----------|-----------------|-----------------|
| Depreciation on buildings                         | 77.120   | 393325          |                 |
| Depreciation on other civil works                 | 77.140   | 876034          |                 |
| Depreciation on plant & machinery                 | 77.150   | 7561526         |                 |
| Depreciation on lines & cable networks            | 77.160   | 1561932         |                 |
| Depreciation on vehicles                          | 77.170   | 0               |                 |
| Depreciation on furniture, fixtures               | 77.180   | 317083          |                 |
| Depreciation on office equipment                  | 77.190   | 398669          |                 |
| To  |          |                 |                 |
| Provision for depreciation-buildings              | 12.200   |                 | 393325          |
| Provision for depreciation-other civil works      | 12.400   |                 | 876034          |
| Provision for depreciation-plant & machinery      | 12.500   |                 | 7561526         |
| Provision for depreciation-lines & cable networks | 12.600   |                 | 1561932         |
| Provision for depreciation-vehicles               | 12.700   |                 | 0               |
| Provision for depreciation-furnitures & fixtures  | 12.800   |                 | 317083          |
| Provision for depreciation-office equipment       | 12.900   |                 | 398669          |
| <b>TOTAL</b>                                      |          | <b>11108570</b> | <b>11108570</b> |

(Being the provision for depreciation on fixed assets added by the different units of AEGCL during the FY 2020-21.)

**ASSAM ELECTRICITY GRID CORPORATION LTD.**

EXCLUDING SLDC

(In Rs.)

**DEPRECIATION ON ASSET ADDITION DURING THE YEAR 2020-21 FOR PRIOR PERIODS CALCULATION SHEET**

| SL. NO. | NAME OF THE UNIT               | HEAD  | A/C CODE | ASSET AMOUNT (RS.) | 90% OF THE ORIGINAL COST OF THE ASSET | DOC       |           | Total Periods (Days) | Prior Periods | Rate of Depreciation as per AERC (Terms & conditions for | Amount of Depreciation (Rs.) |               | Remarks |
|---------|--------------------------------|---|----------|--------------------|---------------------------------------|-----------|-----------|----------------------|---------------|--|------------------------------|---------------|---------|
|         |                                |   |          |                    |                                       |           |           |                      |               |  | Current Year 2020-21         | Prior Periods |         |
| 1       | 132 KV GSS DHALIGAON           | Building containing Transmission installations                              | 10.201   | 3,04,440           | 273996                                | 10-Aug-18 | 31-Mar-21 | 964                  | 599           | 3.34%  | 9151                         | 15018         |         |
| 2       | 220 KV SALAKATI GSS            | Building containing Transmission installations                              | 10.201   | 59,11,800          | 5320620                               | 10-Aug-18 | 31-Mar-21 | 964                  | 599           | 3.34%  | 177709                       | 291637        |         |
| 3       | 132KV PANCHGRAM GSS            | Building containing Transmission installations                              | 10.201   | 43,71,902          | 3934712                               | 28-Sep-16 | 31-Mar-21 | 1645                 | 1280          | 3.34%  | 131419                       | 460868        |         |
| 4       | 132 KV DEPOTA GSS              | Building  | 10.201   | 17,68,451          | 1591606                               | 03-Feb-20 | 31-Mar-21 | 422                  | 57            | 3.34%  | 53160                        | 8302          |         |
| 5       | T&T DIVISION JORHAT            | Building containing Transmission installations                              | 10.201   | 57,427             | 51684                                 | 28-Feb-20 | 31-Mar-21 | 397                  | 32            | 3.34%  | 1726                         | 151           |         |
| 6       | GOALPARA TRANS DIVISION        | Building containing Transmission insta                                      | 10.201   | 62,66,944          | 5640250                               | 13-Mar-20 | 31-Mar-21 | 383                  | 18            | 3.34%  | 188384                       | 9290          |         |
| 7       | 132 KV GSS KAHILIPARA          | Other buildings   | 10.204   | 7,20,674           | 648607                                | 03-Mar-20 | 31-Mar-21 | 393                  | 28            | 3.34%  | 21663                        | 1662          |         |
| 8       | NORTH LAKHIMPUR DIVN           | Other buildings   | 10.204   | 15,01,863          | 1351677                               | 24-Feb-20 | 31-Mar-21 | 401                  | 36            | 3.34%  | 45146                        | 4453          |         |
| 9       | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 15,67,744          | 1410970                               | 18-Mar-20 | 31-Mar-21 | 378                  | 13            | 3.34%  | 47126                        | 1678          |         |
| 10      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 16,53,318          | 1487986                               | 12-Mar-20 | 31-Mar-21 | 384                  | 19            | 3.34%  | 49699                        | 2587          |         |
| 11      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 18,16,377          | 1634739                               | 14-Mar-20 | 31-Mar-21 | 382                  | 17            | 3.34%  | 54600                        | 2543          |         |
| 12      | 220 KV GSS, MARIANI            | Other buildings (Residential colony, School, Hospital,recreation club,etc-) | 10.204   | 2,50,726           | 225653                                | 06-Feb-20 | 31-Mar-21 | 419                  | 54            | 3.34%  | 7537                         | 1115          |         |
| 13      | 220KV GSS TINSUKIA             | Other buildings   | 10.204   | 40,56,515          | 3650864                               | 27-Jul-19 | 31-Mar-21 | 613                  | 248           | 3.34%  | 121939                       | 82852         |         |
| 14      | 132KV PANCHGRAM GSS            | Roads   | 10.401   | 31,84,704          | 2866234                               | 28-Sep-16 | 31-Mar-21 | 1645                 | 1280          | 3.34%  | 95732                        | 335718        |         |
| 15      | 132KV PANCHGRAM GSS            | Miscellaneous Civil Works   | 10.401   | 20,94,177          | 1884759                               | 28-Sep-16 | 31-Mar-21 | 1645                 | 1280          | 3.34%  | 62951                        | 220760        |         |
| 16      | SILCHAR DIVISION               | Roads   | 10.401   | 1,27,995           | 115196                                | 27-Mar-19 | 31-Mar-21 | 735                  | 370           | 3.34%  | 3848                         | 3900          |         |
| 17      | SILCHAR DIVISION               | Miscellaneous Civil Works   | 10.401   | 8,26,821           | 744139                                | 21-Jun-16 | 31-Mar-21 | 1744                 | 1379          | 3.34%  | 24854                        | 93901         |         |
| 18      | GOALPARA TRANS DIVISION        | Roads   | 10.401   | 8,06,355           | 725720                                | 13-Mar-20 | 31-Mar-21 | 383                  | 18            | 3.34%  | 24239                        | 1195          |         |
| 19      | GUWAHATI TRANSMISSION DIVISION | Miscellaneous Civil Works   | 10.402   | 10,18,936          | 917042                                | 17-Jan-20 | 31-Mar-21 | 439                  | 74            | 3.34%  | 30629                        | 6210          |         |
| 20      | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works   | 10.402   | 44,060             | 39654                                 | 13-Feb-20 | 31-Mar-21 | 412                  | 47            | 3.34%  | 1324                         | 171           |         |
| 21      | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works   | 10.402   | 16,63,760          | 1497384                               | 13-Dec-19 | 31-Mar-21 | 474                  | 109           | 3.34%  | 50013                        | 14935         |         |
| 22      | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works   | 10.402   | 14,82,257          | 1334031                               | 30-Jul-19 | 31-Mar-21 | 610                  | 245           | 3.34%  | 44557                        | 29908         |         |
| 23      | 132 KV GSS DHALIGAON           | Miscellaneous Civil Works   | 10.402   | 15,72,011          | 1414810                               | 12-May-18 | 31-Mar-21 | 1054                 | 689           | 3.34%  | 47255                        | 89201         |         |
| 24      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 19,93,536          | 1794182                               | 22-Jan-20 | 31-Mar-21 | 434                  | 69            | 3.34%  | 59926                        | 11328         |         |
| 25      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 19,48,994          | 1754095                               | 04-Feb-20 | 31-Mar-21 | 421                  | 56            | 3.34%  | 58587                        | 8989          |         |
| 26      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 19,49,852          | 1754867                               | 11-Mar-20 | 31-Mar-21 | 385                  | 20            | 3.34%  | 58613                        | 3212          |         |
| 27      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 19,49,250          | 1754325                               | 17-Mar-20 | 31-Mar-21 | 379                  | 14            | 3.34%  | 58594                        | 2247          |         |
| 28      | 220 KV SALAKATI GSS            | Miscellaneous Civil Works   | 10.402   | 13,99,715          | 1259744                               | 20-Jan-20 | 31-Mar-21 | 436                  | 71            | 3.34%  | 42075                        | 8185          |         |
| 29      | 220 KV SARUSUJAI GSS           | Miscellaneous Civil works   | 10.402   | 6,45,419           | 580877                                | 06-Mar-20 | 31-Mar-21 | 390                  | 25            | 3.34%  | 19401                        | 1329          |         |
| 30      | 220 KV SARUSUJAI GSS           | Miscellaneous Civil works   | 10.402   | 5,62,267           | 506040                                | 05-Mar-20 | 31-Mar-21 | 391                  | 26            | 3.34%  | 16902                        | 1204          |         |
| 31      | 220 KV SARUSUJAI GSS           | Miscellaneous Civil works   | 10.402   | 18,73,799          | 1686419                               | 03-Mar-20 | 31-Mar-21 | 393                  | 28            | 3.34%  | 56326                        | 4321          |         |
| 32      | 220 KV SARUSUJAI GSS           | Miscellaneous Civil works   | 10.402   | 35,00,612          | 3150551                               | 19-Mar-20 | 31-Mar-21 | 377                  | 12            | 3.34%  | 105228                       | 3460          |         |
| 33      | SLDC DIVN KAHILIPARA           | Miscellaneous Civil Works   | 10.402   | -                  | 0                                     | 12-Mar-18 | 31-Mar-21 | 1115                 | 750           | 3.34%  | 0                            | 0             |         |
| 34      | 132 KV GSS KAHILIPARA          | Miscellaneous Civil works   | 10.402   | 30,858             | 27772                                 | 22-Sep-19 | 31-Mar-21 | 556                  | 191           | 3.34%  | 928                          | 485           |         |
| 35      | 132 KV GSS KAHILIPARA          | Miscellaneous Civil works   | 10.402   | 8,16,164           | 734548                                | 08-Jan-20 | 31-Mar-21 | 448                  | 83            | 3.34%  | 24534                        | 5579          |         |
| 36      | 132 KV GSS KAHILIPARA          | Miscellaneous Civil works   | 10.402   | 23,28,445          | 2095601                               | 31-Mar-18 | 31-Mar-21 | 1096                 | 731           | 3.34%  | 69993                        | 140178        |         |
| 37      | 132 KV GSS KAHILIPARA          | Miscellaneous Civil works   | 10.402   | 7,57,810           | 682029                                | 17-Mar-20 | 31-Mar-21 | 379                  | 14            | 3.34%  | 22780                        | 874           |         |
| 38      | 132 KV GSS KAHILIPARA          | Miscellaneous Civil works   | 10.402   | 2,96,072           | 266465                                | 07-Oct-19 | 31-Mar-21 | 541                  | 176           | 3.34%  | 8900                         | 4291          |         |
| 39      | 132 KV GSS KAHILIPARA          | Miscellaneous Civil works   | 10.402   | 1,49,339           | 134405                                | 19-Aug-19 | 31-Mar-21 | 590                  | 225           | 3.34%  | 4489                         | 2767          |         |
| 40      | 132 KV GSS KAHILIPARA          | Miscellaneous Civil works   | 10.402   | 35,61,094          | 3204985                               | 27-Feb-19 | 31-Mar-21 | 763                  | 398           | 3.34%  | 107046                       | 116725        |         |
| 41      | 132 KV GSS KAHILIPARA          | Miscellaneous Civil works   | 10.402   | 27,90,510          | 2511459                               | 31-Mar-18 | 31-Mar-21 | 1096                 | 731           | 3.34%  | 83883                        | 167995        |         |
| 42      | 132KV PANCHGRAM GSS            | Miscellaneous Civil works   | 10.402   | 2,41,756           | 217580                                | 10-Mar-20 | 31-Mar-21 | 386                  | 21            | 3.34%  | 7267                         | 418           |         |
| 43      | 132KV PANCHGRAM GSS            | Miscellaneous Civil works   | 10.402   | 3,61,26,870        | 32514183                              | 28-Sep-16 | 31-Mar-21 | 1645                 | 1280          | 3.34%  | 1085974                      | 3808346       |         |
| 44      | SILCHAR DIVISION               | Miscellaneous Civil Works   | 10.402   | 91,067             | 81960                                 | 28-Feb-18 | 31-Mar-21 | 1127                 | 762           | 3.34%  | 2737                         | 5715          |         |



|     |                           |                           |        |             |          |           |           |      |      |       |         |         |  |
|-----|---------------------------|---------------------------|--------|-------------|----------|-----------|-----------|------|------|-------|---------|---------|--|
| 45  | SILCHAR DIVISION          | Miscellaneous Civil Works | 10.402 | 2,43,322    | 218990   | 17-Feb-20 | 31-Mar-21 | 408  | 43   | 3.34% | 7314    | 862     |  |
| 46  | SILCHAR DIVISION          | Miscellaneous Civil Works | 10.402 | 72,55,389   | 6529850  | 08-Dec-15 | 31-Mar-21 | 1940 | 1575 | 3.34% | 218097  | 941103  |  |
| 47  | SILCHAR DIVISION          | Miscellaneous Civil Works | 10.402 | 69,43,098   | 6248788  | 04-Jul-15 | 31-Mar-21 | 2097 | 1732 | 3.34% | 208710  | 990370  |  |
| 48  | SILCHAR DIVISION          | Miscellaneous Civil Works | 10.402 | 57,49,342   | 5174408  | 14-Jul-15 | 31-Mar-21 | 2087 | 1722 | 3.34% | 172825  | 815356  |  |
| 49  | SILCHAR DIVISION          | Miscellaneous Civil Works | 10.402 | 1,36,439    | 122795   | 04-Jun-13 | 31-Mar-21 | 2857 | 2492 | 3.34% | 4101    | 28002   |  |
| 50  | SILCHAR DIVISION          | Miscellaneous Civil Works | 10.402 | 19,000      | 17100    | 05-Jun-13 | 31-Mar-21 | 2856 | 2491 | 3.34% | 571     | 3898    |  |
| 51  | 132 KV DEPOTA GSS         | Miscellaneous Civil Works | 10.402 | 2,56,118    | 230506   | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 3.34% | 7699    | 1097    |  |
| 52  | 132 KV DEPOTA GSS         | Miscellaneous Civil Works | 10.402 | 1,11,864    | 100678   | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 3.34% | 3363    | 479     |  |
| 53  | 132 KV DEPOTA GSS         | Miscellaneous Civil Works | 10.402 | 5,53,778    | 498400   | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 3.34% | 16647   | 821     |  |
| 54  | 132 KV DEPOTA GSS         | Miscellaneous Civil Works | 10.402 | 5,53,698    | 498328   | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 3.34% | 16644   | 821     |  |
| 55  | 132 KV DEPOTA GSS         | Miscellaneous Civil Works | 10.402 | 15,44,765   | 1390289  | 24-Mar-20 | 31-Mar-21 | 372  | 7    | 3.34% | 46436   | 891     |  |
| 56  | 132 KV DEPOTA GSS         | Miscellaneous Civil Works | 10.402 | 15,44,273   | 1389846  | 24-Mar-20 | 31-Mar-21 | 372  | 7    | 3.34% | 46421   | 890     |  |
| 57  | 132 KV DEPOTA GSS         | Miscellaneous Civil Works | 10.402 | 4,45,000    | 400500   | 09-Feb-20 | 31-Mar-21 | 416  | 51   | 3.34% | 13377   | 1869    |  |
| 58  | 132 KV DEPOTA GSS         | Miscellaneous Civil Works | 10.402 | 11,79,705   | 1061735  | 09-Feb-20 | 31-Mar-21 | 416  | 51   | 3.34% | 35462   | 4955    |  |
| 59  | 220 KV SAMAGURI GSS       | Miscellaneous Civil Works | 10.402 | 21,38,013   | 1924212  | 15-Jan-20 | 31-Mar-21 | 441  | 76   | 3.34% | 64269   | 13382   |  |
| 60  | NORTH LAKHIMPUR DIVN      | Miscellaneous Civil Works | 10.402 | 14,40,543   | 1296489  | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 3.34% | 43303   | 2135    |  |
| 61  | NORTH LAKHIMPUR DIVN      | Miscellaneous Civil Works | 10.402 | 4,14,901    | 373411   | 12-Oct-19 | 31-Mar-21 | 536  | 171  | 3.34% | 12472   | 5843    |  |
| 62  | NORTH LAKHIMPUR DIVN      | Miscellaneous Civil Works | 10.402 | 93,641      | 84277    | 17-Mar-20 | 31-Mar-21 | 379  | 14   | 3.34% | 2815    | 108     |  |
| 63  | NORTH LAKHIMPUR DIVN      | Miscellaneous Civil Works | 10.402 | 2,69,850    | 242865   | 17-Mar-20 | 31-Mar-21 | 379  | 14   | 3.34% | 8112    | 311     |  |
| 64  | 132 KV GSS, DIBRUGARH     | Miscellaneous Civil Works | 10.402 | 15,53,111   | 1397800  | 08-Nov-19 | 31-Mar-21 | 509  | 144  | 3.34% | 46687   | 18419   |  |
| 65  | 132 KV GSS, GARGAON       | Miscellaneous Civil Works | 10.402 | 11,95,748   | 1076173  | 19-Nov-19 | 31-Mar-21 | 498  | 133  | 3.34% | 35944   | 13097   |  |
| 66  | 132 KV GSS, GARGAON       | Miscellaneous Civil Works | 10.402 | 14,19,407   | 1277466  | 20-Feb-20 | 31-Mar-21 | 405  | 40   | 3.34% | 42667   | 4676    |  |
| 67  | T&T DIVISION JORHAT       | Miscellaneous Civil works | 10.402 | 7,72,081    | 694873   | 10-Nov-19 | 31-Mar-21 | 507  | 142  | 3.34% | 23209   | 9029    |  |
| 68  | 220KV GSS TINSUKIA        | Miscellaneous Civil works | 10.402 | 73,378      | 66040    | 24-Dec-19 | 31-Mar-21 | 463  | 98   | 3.34% | 2206    | 592     |  |
| 69  | LA T&T CIRCLE NARANGI     | Miscellaneous Civil Works | 10.402 | 15,73,068   | 1415761  | 21-Jul-16 | 31-Mar-21 | 1714 | 1349 | 3.34% | 47286   | 174765  |  |
| 70  | 132 KV CHIRAKHUNDI RANGIA | Miscellaneous Civil Works | 10.402 | 1,90,407    | 171366   | 16-Sep-19 | 31-Mar-21 | 562  | 197  | 3.34% | 5724    | 3089    |  |
| 71  | GOALPARA TRANS DIVISION   | Miscellaneous Civil Works | 10.402 | 80,15,448   | 7213903  | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 3.34% | 240944  | 11882   |  |
| 72  | GOALPARA TRANS DIVISION   | Miscellaneous Civil Works | 10.402 | 11,28,939   | 1016045  | 30-Nov-19 | 31-Mar-21 | 487  | 122  | 3.34% | 33936   | 11343   |  |
| 73  | GOALPARA TRANS DIVISION   | Miscellaneous Civil Works | 10.402 | 10,44,642   | 940178   | 29-Feb-20 | 31-Mar-21 | 396  | 31   | 3.34% | 31402   | 2667    |  |
| 74  | 132 KV CHIRAKHUNDI RANGIA | APDRP Other Civil works   | 10.415 | 6,81,069    | 612962   | 19-Jun-19 | 31-Mar-21 | 651  | 286  | 3.34% | 20473   | 16042   |  |
| 75  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 7,25,854    | 653269   | 29-Jan-20 | 31-Mar-21 | 427  | 62   | 5.28% | 34493   | 5859    |  |
| 76  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 3,69,351    | 332416   | 14-Sep-19 | 31-Mar-21 | 564  | 199  | 5.28% | 17552   | 9569    |  |
| 77  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 3,33,441    | 300097   | 28-Jul-19 | 31-Mar-21 | 612  | 247  | 5.28% | 15845   | 10723   |  |
| 78  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 56,235      | 50612    | 29-Jul-19 | 31-Mar-21 | 611  | 246  | 5.28% | 2672    | 1801    |  |
| 79  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 22,494      | 20245    | 28-Jul-19 | 31-Mar-21 | 612  | 247  | 5.28% | 1069    | 723     |  |
| 80  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 3,05,265    | 274739   | 29-Jul-19 | 31-Mar-21 | 611  | 246  | 5.28% | 14506   | 9777    |  |
| 81  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 5,76,376    | 518739   | 28-Jul-19 | 31-Mar-21 | 612  | 247  | 5.28% | 27389   | 18535   |  |
| 82  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 20,36,197   | 1832577  | 04-Jun-18 | 31-Mar-21 | 1031 | 666  | 5.28% | 96760   | 176554  |  |
| 83  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 7,40,803    | 666723   | 17-Sep-19 | 31-Mar-21 | 561  | 196  | 5.28% | 35203   | 18904   |  |
| 84  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 6,93,042    | 623738   | 15-Mar-19 | 31-Mar-21 | 747  | 382  | 5.28% | 32933   | 34467   |  |
| 85  | GUWAHATI TRANSMISSION D   | Transformers              | 10.501 | 4,13,608    | 372247   | 30-Sep-19 | 31-Mar-21 | 548  | 183  | 5.28% | 19655   | 9854    |  |
| 86  | 220 KV SALAKATI GSS       | Transformers              | 10.501 | 11,54,348   | 1038913  | 30-Jan-20 | 31-Mar-21 | 426  | 61   | 5.28% | 54855   | 9167    |  |
| 87  | 220 KV SALAKATI GSS       | Transformers              | 10.501 | 2,97,360    | 267624   | 30-Jan-20 | 31-Mar-21 | 426  | 61   | 5.28% | 14131   | 2362    |  |
| 88  | 220 KV SALAKATI GSS       | Transformers              | 10.501 | 5,63,18,315 | 50686484 | 15-Oct-17 | 31-Mar-21 | 1263 | 898  | 5.28% | 2676246 | 6584299 |  |
| 89  | 220 KV SARUSUJAI GSS      | Transformers              | 10.501 | 56,774      | 51097    | 07-Jan-20 | 31-Mar-21 | 449  | 84   | 5.28% | 2698    | 621     |  |
| 90  | 132KV PANCHGRAM GSS       | Transformers              | 10.501 | 7,25,854    | 653269   | 20-Feb-20 | 31-Mar-21 | 405  | 40   | 5.28% | 34493   | 3780    |  |
| 91  | 132KV PANCHGRAM GSS       | Transformers              | 10.501 | 3,25,85,499 | 29326949 | 28-Sep-16 | 31-Mar-21 | 1645 | 1280 | 5.28% | 1548463 | 5430226 |  |
| 92  | SILCHAR DIVISION          | Transformers              | 10.501 | 2,35,47,934 | 21193141 | 16-Nov-17 | 31-Mar-21 | 1231 | 866  | 5.28% | 1118998 | 2654937 |  |
| 93  | SILCHAR DIVISION          | Transformers              | 10.501 | 7,25,854    | 653269   | 20-Jun-18 | 31-Mar-21 | 1015 | 650  | 5.28% | 34493   | 61425   |  |
| 94  | SILCHAR DIVISION          | Transformers              | 10.501 | 7,25,854    | 653269   | 18-Feb-20 | 31-Mar-21 | 407  | 42   | 5.28% | 34493   | 3969    |  |
| 95  | SILCHAR DIVISION          | Transformers              | 10.501 | 3,63,04,579 | 32674121 | 26-Mar-19 | 31-Mar-21 | 736  | 371  | 5.28% | 1725194 | 1753553 |  |
| 96  | 132 KV DEPOTA GSS         | Transformer               | 10.501 | 2,24,678    | 202210   | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 10677   | 1521    |  |
| 97  | 132 KV DEPOTA GSS         | Transformer               | 10.501 | 7,25,854    | 653269   | 29-Feb-20 | 31-Mar-21 | 396  | 31   | 5.28% | 34493   | 2930    |  |
| 98  | 132 KV DEPOTA GSS         | Transformer               | 10.501 | 7,25,854    | 653269   | 05-Mar-20 | 31-Mar-21 | 391  | 26   | 5.28% | 34493   | 2457    |  |
| 99  | 132 KV DEPOTA GSS         | Transformer               | 10.501 | 7,25,854    | 653269   | 14-Jan-20 | 31-Mar-21 | 442  | 77   | 5.28% | 34493   | 7277    |  |
| 100 | NORTH LAKHIMPUR DIVN      | Transformer               | 10.501 | 7,25,854    | 653269   | 02-Mar-20 | 31-Mar-21 | 394  | 29   | 5.28% | 34493   | 2741    |  |
| 101 | NORTH LAKHIMPUR DIVN      | Transformer               | 10.501 | 7,25,854    | 653269   | 21-Jan-20 | 31-Mar-21 | 435  | 70   | 5.28% | 34493   | 6615    |  |
| 102 | NORTH LAKHIMPUR DIVN      | Transformer               | 10.501 | 18,27,504   | 1644754  | 12-Jan-19 | 31-Mar-21 | 809  | 444  | 5.28% | 86843   | 105639  |  |
| 103 | NORTH LAKHIMPUR DIVN      | Transformer               | 10.501 | 11,42,826   | 1028543  | 23-Mar-18 | 31-Mar-21 | 1104 | 739  | 5.28% | 54307   | 109953  |  |
| 104 | NORTH LAKHIMPUR DIVN      | Transformer               | 10.501 | 32,000      | 28800    | 23-Oct-19 | 31-Mar-21 | 525  | 160  | 5.28% | 1521    | 667     |  |
| 105 | NORTH LAKHIMPUR DIVN      | Transformer               | 10.501 | 6,000       | 5400     | 20-Feb-20 | 31-Mar-21 | 405  | 40   | 5.28% | 285     | 31      |  |
| 106 | NORTH LAKHIMPUR DIVN      | Transformer               | 10.501 | 5,92,360    | 533124   | 15-Mar-20 | 31-Mar-21 | 381  | 16   | 5.28% | 28149   | 1234    |  |

|     |                         |                           |        |              |           |            |           |      |      |       |         |          |
|-----|-------------------------|---------------------------|--------|--------------|-----------|------------|-----------|------|------|-------|---------|----------|
| 107 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | 5,92,360     | 533124    | 14-Mar-20  | 31-Mar-21 | 382  | 17   | 5.28% | 28149   | 1311     |
| 108 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | 10,86,817    | 978135    | 12-Dec-19  | 31-Mar-21 | 475  | 110  | 5.28% | 51646   | 15564    |
| 109 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | 9,92,558     | 893302    | 15-Dec-19  | 31-Mar-21 | 472  | 107  | 5.28% | 47166   | 13827    |
| 110 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | 6,000        | 5400      | 12-Oct-19  | 31-Mar-21 | 536  | 171  | 5.28% | 285     | 134      |
| 111 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | 2,14,641     | 193177    | 29-Sep-18  | 31-Mar-21 | 914  | 549  | 5.28% | 10200   | 15342    |
| 112 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | 2,03,500     | 183150    | 29-Sep-18  | 31-Mar-21 | 914  | 549  | 5.28% | 9670    | 14545    |
| 113 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | -2,05,42,339 | -18488105 | 23-Jul-14  | 31-Mar-21 | 2443 | 2078 | 5.28% | -976172 | -5557494 |
| 114 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | -2,023       | -1821     | 23-Mar-18  | 31-Mar-21 | 1104 | 739  | 5.28% | -96     | -195     |
| 115 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | -6,069       | -5462     | 06-Jun-18  | 31-Mar-21 | 1029 | 664  | 5.28% | -288    | -525     |
| 116 | NORTH LAKHIMPUR DIVN    | Transformer               | 10.501 | -2,022       | -1820     | 07-Jun-18  | 31-Mar-21 | 1028 | 663  | 5.28% | -96     | -175     |
| 117 | 132 KV GSS, DIBRUGARH   | Transformers              | 10.501 | 34,501       | 31051     | 28-Mar-19  | 31-Mar-21 | 734  | 369  | 5.28% | 1639    | 1657     |
| 118 | 132 KV GSS, DIBRUGARH   | Transformers              | 10.501 | 2,32,629     | 209366    | 05-Dec-19  | 31-Mar-21 | 482  | 117  | 5.28% | 11055   | 3544     |
| 119 | 132 KV GSS, DIBRUGARH   | Transformers              | 10.501 | 11,500       | 10350     | 22-Jul-19  | 31-Mar-21 | 618  | 253  | 5.28% | 546     | 379      |
| 120 | 132 KV GSS, DIBRUGARH   | Transformers              | 10.501 | 5,750        | 5175      | 02-Sep-19  | 31-Mar-21 | 576  | 211  | 5.28% | 273     | 158      |
| 121 | 132 KV GSS, DIBRUGARH   | Transformers              | 10.501 | 17,250       | 15525     | 26-Aug-19  | 31-Mar-21 | 583  | 218  | 5.28% | 820     | 490      |
| 122 | 132 KV GSS, GARGAON     | Transformers              | 10.501 | 7,25,854     | 653269    | 31-Mar-19  | 31-Mar-21 | 731  | 366  | 5.28% | 34493   | 34587    |
| 123 | T&T DIVISION JORHAT     | Transformers              | 10.501 | 7,25,854     | 653269    | 14-Jan-20  | 31-Mar-21 | 442  | 77   | 5.28% | 34493   | 7277     |
| 124 | T&T DIVISION JORHAT     | Transformers              | 10.501 | 7,25,854     | 653269    | 19-Sep-19  | 31-Mar-21 | 559  | 194  | 5.28% | 34493   | 18333    |
| 125 | T&T DIVISION JORHAT     | Transformers              | 10.501 | 7,25,854     | 653269    | 30-Jan-19  | 31-Mar-21 | 791  | 426  | 5.28% | 34493   | 40257    |
| 126 | T&T DIVISION JORHAT     | Transformers              | 10.501 | 7,25,854     | 653269    | 01-Mar-19  | 31-Mar-21 | 761  | 396  | 5.28% | 34493   | 37422    |
| 127 | T&T DIVISION JORHAT     | Transformers              | 10.501 | 2,05,42,339  | 18488105  | 23-Jul-14  | 31-Mar-21 | 2443 | 2078 | 5.28% | 976172  | 5557494  |
| 128 | 220KV GSS TINSUKIA      | Transformers              | 10.501 | 14,19,908    | 1277917   | 01-Dec-18  | 31-Mar-21 | 851  | 486  | 5.28% | 67474   | 89842    |
| 129 | GOALPARA TRANS DIVISION | Transformers              | 10.501 | 6,78,70,380  | 61083342  | 13-Mar-20  | 31-Mar-21 | 383  | 18   | 5.28% | 3225200 | 159051   |
| 130 | GOALPARA TRANS DIVISION | Transformers              | 10.501 | 7,25,854     | 653269    | 03-Mar-20  | 31-Mar-21 | 393  | 28   | 5.28% | 34493   | 2646     |
| 131 | GOALPARA TRANS DIVISION | Transformers              | 10.501 | 7,25,854     | 653269    | 20-Feb-20  | 31-Mar-21 | 405  | 40   | 5.28% | 34493   | 3780     |
| 132 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 36,58,238    | 3292414   | 16-Sep-19  | 31-Mar-21 | 562  | 197  | 5.28% | 173839  | 93826    |
| 133 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 36,58,238    | 3292414   | 21-Dec-17  | 31-Mar-21 | 1196 | 831  | 5.28% | 173839  | 395782   |
| 134 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 15,83,578    | 1425220   | 04-Dec-19  | 31-Mar-21 | 483  | 118  | 5.28% | 75252   | 24328    |
| 135 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 6,91,273     | 622146    | 07-Jan-18  | 31-Mar-21 | 1179 | 814  | 5.28% | 32849   | 73258    |
| 136 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 14,14,699    | 1273229   | 17-Dec-17  | 31-Mar-21 | 1200 | 835  | 5.28% | 67226   | 153792   |
| 137 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 5,66,683     | 510015    | 23-Dec-17  | 31-Mar-21 | 1194 | 829  | 5.28% | 26929   | 61162    |
| 138 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 1,07,174     | 96457     | 23-Dec-17  | 31-Mar-21 | 1194 | 829  | 5.28% | 5093    | 11567    |
| 139 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 10,70,114    | 963103    | 04-Mar-18  | 31-Mar-21 | 1123 | 758  | 5.28% | 50852   | 105605   |
| 140 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 7,22,327     | 650094    | 18-Feb-18  | 31-Mar-21 | 1137 | 772  | 5.28% | 34325   | 72600    |
| 141 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 7,70,482     | 693344    | 30-Mar-18  | 31-Mar-21 | 1097 | 732  | 5.28% | 36613   | 73427    |
| 142 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 4,89,577     | 440619    | 16-Dec-17  | 31-Mar-21 | 1201 | 836  | 5.28% | 23265   | 53286    |
| 143 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 26,07,000    | 2346300   | 20-Dec-18  | 31-Mar-21 | 832  | 467  | 5.28% | 123885  | 158504   |
| 144 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 24,13,510    | 2172159   | 14-Sep-19  | 31-Mar-21 | 564  | 199  | 5.28% | 114690  | 62530    |
| 145 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 9,39,540     | 845586    | 20-Feb-18  | 31-Mar-21 | 1135 | 770  | 5.28% | 44647   | 94187    |
| 146 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 63,77,903    | 5740113   | 16-Sep-19  | 31-Mar-21 | 562  | 197  | 5.28% | 303078  | 163579   |
| 147 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 67,19,635    | 6047672   | 16-Sep-19  | 31-Mar-21 | 562  | 197  | 5.28% | 319317  | 172344   |
| 148 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 51,97,826    | 4678043   | 31-Dec-17  | 31-Mar-21 | 1186 | 821  | 5.28% | 247001  | 555582   |
| 149 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 62,02,740    | 5582466   | 21-Nov-17  | 31-Mar-21 | 1226 | 861  | 5.28% | 294754  | 695297   |
| 150 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 3,34,132     | 300719    | 18-Dec-19  | 31-Mar-21 | 469  | 104  | 5.28% | 15878   | 4524     |
| 151 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 7,13,900     | 642510    | 11-Dec-19  | 31-Mar-21 | 476  | 111  | 5.28% | 33925   | 10317    |
| 152 | GUWAHATI TRANSMISSION D | Other plant & equipment   | 10.502 | 3,83,519     | 345167    | 06-Feb-20  | 31-Mar-21 | 419  | 54   | 5.28% | 18225   | 2696     |
| 153 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 47,56,850    | 4281165   | 17-Oct-19  | 31-Mar-21 | 531  | 166  | 5.28% | 226046  | 102804   |
| 154 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 60,42,578    | 5438320   | 06-Aug-19  | 31-Mar-21 | 603  | 238  | 5.28% | 287143  | 187233   |
| 155 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 51,81,678    | 4663510   | 03-Sep-19  | 31-Mar-21 | 575  | 210  | 5.28% | 246233  | 141668   |
| 156 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 87,44,370    | 7869933   | 31-Jul-19  | 31-Mar-21 | 609  | 244  | 5.28% | 415532  | 277781   |
| 157 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 51,81,678    | 4663510   | 03-Sep-19  | 31-Mar-21 | 575  | 210  | 5.28% | 246233  | 141668   |
| 158 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 58,73,807    | 5286426   | 03-09-2019 | 31-Mar-21 | 575  | 210  | 5.28% | 279123  | 160591   |
| 159 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 96,67,168    | 8700451   | 31-Jul-19  | 31-Mar-21 | 609  | 244  | 5.28% | 459384  | 307095   |
| 160 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 58,73,807    | 5286426   | 03-Sep-19  | 31-Mar-21 | 575  | 210  | 5.28% | 279123  | 160591   |
| 161 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 67,19,635    | 6047672   | 06-Aug-19  | 31-Mar-21 | 603  | 238  | 5.28% | 319317  | 208212   |
| 162 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 54,37,285    | 4893557   | 17-Oct-19  | 31-Mar-21 | 531  | 166  | 5.28% | 258380  | 117510   |
| 163 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 37,76,246    | 3398621   | 06-Aug-19  | 31-Mar-21 | 603  | 238  | 5.28% | 179447  | 117009   |
| 164 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 37,76,245    | 3398621   | 03-Sep-19  | 31-Mar-21 | 575  | 210  | 5.28% | 179447  | 103244   |
| 165 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 41,30,268    | 3717241   | 31-Jul-19  | 31-Mar-21 | 609  | 244  | 5.28% | 196270  | 131205   |
| 166 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 37,76,246    | 3398621   | 03-Sep-19  | 31-Mar-21 | 575  | 210  | 5.28% | 179447  | 103244   |
| 167 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 15,87,117    | 1428405   | 20-Jan-20  | 31-Mar-21 | 436  | 71   | 5.28% | 75420   | 14671    |
| 168 | 132 KV GSS DHALIGAON    | Other plants & equipments | 10.502 | 22,69,460    | 2042514   | 28-Jan-18  | 31-Mar-21 | 1158 | 793  | 5.28% | 107845  | 234304   |

|     |                       |                           |        |              |           |           |           |      |      |       |         |         |
|-----|-----------------------|---------------------------|--------|--------------|-----------|-----------|-----------|------|------|-------|---------|---------|
| 169 | 132 KV GSS DHALIGAON  | Other plants & equipments | 10.502 | 45,98,200    | 4138380   | 11-Mar-18 | 31-Mar-21 | 1116 | 751  | 5.28% | 218506  | 449585  |
| 170 | 132 KV GSS DHALIGAON  | Other plants & equipments | 10.502 | 25,05,340    | 2254806   | 15-Sep-19 | 31-Mar-21 | 563  | 198  | 5.28% | 119054  | 64583   |
| 171 | 132 KV GSS DHALIGAON  | Other plants & equipments | 10.502 | 21,72,020    | 1954818   | 07-Feb-18 | 31-Mar-21 | 1148 | 783  | 5.28% | 103214  | 221416  |
| 172 | 132 KV GSS DHALIGAON  | Other plants & equipments | 10.502 | 28,93,400    | 2604060   | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 137494  | 275365  |
| 173 | 132 KV GSS DHALIGAON  | Other plants & equipments | 10.502 | 2,41,24,471  | 21712024  | 06-Jan-16 | 31-Mar-21 | 1911 | 1546 | 5.28% | 1146395 | 4855689 |
| 174 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 78,55,511    | 7069960   | 07-Jun-16 | 31-Mar-21 | 1758 | 1393 | 5.28% | 373294  | 1424653 |
| 175 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 64,33,420    | 5790078   | 29-Mar-18 | 31-Mar-21 | 1098 | 733  | 5.28% | 305716  | 613945  |
| 176 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 2,26,71,917  | 20404725  | 28-Aug-19 | 31-Mar-21 | 581  | 216  | 5.28% | 1077369 | 637567  |
| 177 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 1,39,17,430  | 12525687  | 28-Aug-19 | 31-Mar-21 | 581  | 216  | 5.28% | 661356  | 391378  |
| 178 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 50,74,329    | 4566896   | 28-Aug-19 | 31-Mar-21 | 581  | 216  | 5.28% | 241132  | 142697  |
| 179 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 16,30,575    | 1467518   | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 77485   | 155182  |
| 180 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 17,41,145    | 1567031   | 10-May-18 | 31-Mar-21 | 1056 | 691  | 5.28% | 82739   | 156638  |
| 181 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 1,14,53,626  | 10308263  | 22-Aug-19 | 31-Mar-21 | 587  | 222  | 5.28% | 544276  | 331039  |
| 182 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 16,61,634    | 1495471   | 15-Mar-20 | 31-Mar-21 | 381  | 16   | 5.28% | 78961   | 3461    |
| 183 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 90,76,129    | 8168516   | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 431298  | 863777  |
| 184 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 12,30,336    | 1107302   | 26-Apr-17 | 31-Mar-21 | 1435 | 1070 | 5.28% | 58466   | 171392  |
| 185 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 31,44,172    | 2829755   | 22-Apr-17 | 31-Mar-21 | 1439 | 1074 | 5.28% | 149411  | 439637  |
| 186 | 220 KV SALAKATI GSS   | Other plant & equipment   | 10.502 | 5,51,152     | 496037    | 22-Apr-17 | 31-Mar-21 | 1439 | 1074 | 5.28% | 26191   | 77065   |
| 187 | 220 KV SARUSUJAI GSS  | Other plant & equipment   | 10.502 | 10,56,100    | 950490    | 17-May-18 | 31-Mar-21 | 1049 | 684  | 5.28% | 50186   | 94047   |
| 188 | 220 KV SARUSUJAI GSS  | Other plant & equipment   | 10.502 | 15,78,324    | 1420492   | 29-Jul-19 | 31-Mar-21 | 611  | 246  | 5.28% | 75002   | 50549   |
| 189 | 132 KV GSS KAHILIPARA | Other plant & equipment   | 10.502 | 1,06,270     | 95643     | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 5050    | 10114   |
| 190 | 132 KV GSS KAHILIPARA | Other plant & equipment   | 10.502 | 28,281       | 25453     | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 1344    | 2692    |
| 191 | 132 KV GSS KAHILIPARA | Other plant & equipment   | 10.502 | 35,424       | 31882     | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 1683    | 3371    |
| 192 | 132 KV GSS KAHILIPARA | Other plant & equipment   | 10.502 | 25,180       | 22662     | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 1197    | 2396    |
| 193 | 132 KV GSS KAHILIPARA | Other plant & equipment   | 10.502 | 16,236       | 14612     | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 772     | 1545    |
| 194 | 132 KV GSS KAHILIPARA | Other plant & equipment   | 10.502 | 1,253        | 1128      | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 60      | 119     |
| 195 | 132 KV GSS KAHILIPARA | Other plant & equipment   | 10.502 | 4,778        | 4300      | 31-Mar-18 | 31-Mar-21 | 1096 | 731  | 5.28% | 227     | 455     |
| 196 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 22,000       | 19800     | 29-Jul-19 | 31-Mar-21 | 611  | 246  | 5.28% | 1045    | 705     |
| 197 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 2,45,440     | 220896    | 29-Sep-18 | 31-Mar-21 | 914  | 549  | 5.28% | 11663   | 17543   |
| 198 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 52,42,935    | 4718642   | 30-Nov-18 | 31-Mar-21 | 852  | 487  | 5.28% | 249144  | 332420  |
| 199 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 80,55,463    | 7249917   | 15-Jan-19 | 31-Mar-21 | 806  | 441  | 5.28% | 382796  | 462501  |
| 200 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 35,14,283    | 3162855   | 16-Aug-18 | 31-Mar-21 | 958  | 593  | 5.28% | 166999  | 271316  |
| 201 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 59,01,964    | 5311768   | 16-Aug-18 | 31-Mar-21 | 958  | 593  | 5.28% | 280461  | 455654  |
| 202 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 37,12,246    | 3341021   | 30-Nov-18 | 31-Mar-21 | 852  | 487  | 5.28% | 176406  | 235369  |
| 203 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 39,31,333    | 3538200   | 17-Jul-19 | 31-Mar-21 | 623  | 258  | 5.28% | 186817  | 132051  |
| 204 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 14,13,703    | 1272333   | 17-Sep-19 | 31-Mar-21 | 561  | 196  | 5.28% | 67179   | 36074   |
| 205 | 132KV PANCHGRAM GSS   | Other plant & equipment   | 10.502 | 5,47,48,997  | 49274097  | 28-Sep-16 | 31-Mar-21 | 1645 | 1280 | 5.28% | 2601672 | 9123673 |
| 206 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 1,62,82,508  | 14654257  | 15-Oct-18 | 31-Mar-21 | 898  | 533  | 5.28% | 773745  | 1129879 |
| 207 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 1,69,48,665  | 15253799  | 27-Dec-18 | 31-Mar-21 | 825  | 460  | 5.28% | 805401  | 1015025 |
| 208 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 1,14,72,775  | 10325498  | 16-Jan-19 | 31-Mar-21 | 805  | 440  | 5.28% | 545186  | 657211  |
| 209 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 9,28,738     | 835864    | 22-Dec-18 | 31-Mar-21 | 830  | 465  | 5.28% | 44134   | 56225   |
| 210 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 7,33,276     | 659948    | 27-Feb-19 | 31-Mar-21 | 763  | 398  | 5.28% | 34845   | 37996   |
| 211 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 15,90,540    | 1431486   | 23-Mar-20 | 31-Mar-21 | 373  | 8    | 5.28% | 75582   | 1657    |
| 212 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 15,90,540    | 1431486   | 18-Mar-20 | 31-Mar-21 | 378  | 13   | 5.28% | 75582   | 2692    |
| 213 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 5,65,222     | 508700    | 17-Nov-19 | 31-Mar-21 | 500  | 135  | 5.28% | 26859   | 9934    |
| 214 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 3,69,902     | 332912    | 11-Sep-19 | 31-Mar-21 | 567  | 202  | 5.28% | 17578   | 9728    |
| 215 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 3,69,902     | 332912    | 17-Sep-19 | 31-Mar-21 | 561  | 196  | 5.28% | 17578   | 9439    |
| 216 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 1,09,740     | 98766     | 09-Aug-17 | 31-Mar-21 | 1330 | 965  | 5.28% | 5215    | 13787   |
| 217 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 1,69,208     | 152287    | 24-Apr-18 | 31-Mar-21 | 1072 | 707  | 5.28% | 8041    | 15575   |
| 218 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 12,85,41,866 | 115687679 | 26-Mar-19 | 31-Mar-21 | 736  | 371  | 5.28% | 6108309 | 6208720 |
| 219 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 13,85,276    | 1246748   | 26-Mar-19 | 31-Mar-21 | 736  | 371  | 5.28% | 65828   | 66910   |
| 220 | SILCHAR DIVISION      | Other plant & equipment   | 10.502 | 14,86,051    | 1337446   | 30-Jan-16 | 31-Mar-21 | 1887 | 1522 | 5.28% | 70617   | 294464  |
| 221 | MRT DIVISION NARENGI  | Other plant & equipment   | 10.502 | 70,85,900    | 6377310   | 21-Mar-20 | 31-Mar-21 | 375  | 10   | 5.28% | 336722  | 9225    |
| 222 | MRT DIVISION NARENGI  | Other plant & equipment   | 10.502 | -4,64,643    | -418179   | 13-Nov-19 | 31-Mar-21 | 504  | 139  | 5.28% | -22080  | -8408   |
| 223 | 132 KV DEPOTA GSS     | Other plant & equipment   | 10.502 | 1,67,796     | 151016    | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 7974    | 1136    |
| 224 | 132 KV DEPOTA GSS     | Other plant & equipment   | 10.502 | 89,444       | 80500     | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 4250    | 606     |
| 225 | 132 KV DEPOTA GSS     | Other plant & equipment   | 10.502 | 2,01,355     | 181220    | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 9568    | 1363    |
| 226 | 132 KV DEPOTA GSS     | Other plant & equipment   | 10.502 | 47,188       | 42469     | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 2242    | 319     |
| 227 | 132 KV DEPOTA GSS     | Other plant & equipment   | 10.502 | 1,34,237     | 120813    | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 6379    | 909     |
| 228 | 132 KV DEPOTA GSS     | Other plant & equipment   | 10.502 | 1,00,678     | 90610     | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 4784    | 682     |
| 229 | 132 KV DEPOTA GSS     | Other plant & equipment   | 10.502 | 4,53,350     | 408015    | 01-Jun-19 | 31-Mar-21 | 669  | 304  | 5.28% | 21543   | 17943   |
| 230 | 132 KV DEPOTA GSS     | Other plant & equipment   | 10.502 | 3,72,672     | 335405    | 01-Jun-19 | 31-Mar-21 | 669  | 304  | 5.28% | 17709   | 14750   |

|     |                      |                          |        |           |         |           |           |      |     |       |        |        |  |
|-----|----------------------|--------------------------|--------|-----------|---------|-----------|-----------|------|-----|-------|--------|--------|--|
| 231 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 75,150    | 67635   | 01-Jun-19 | 31-Mar-21 | 669  | 304 | 5.28% | 3571   | 2974   |  |
| 232 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 3,02,233  | 272010  | 24-Jan-19 | 31-Mar-21 | 797  | 432 | 5.28% | 14362  | 16998  |  |
| 233 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 3,72,672  | 335405  | 24-Jan-19 | 31-Mar-21 | 797  | 432 | 5.28% | 17709  | 20960  |  |
| 234 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 60,120    | 54108   | 24-Jan-19 | 31-Mar-21 | 797  | 432 | 5.28% | 2857   | 3381   |  |
| 235 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 3,02,233  | 272010  | 07-Feb-19 | 31-Mar-21 | 783  | 418 | 5.28% | 14362  | 16448  |  |
| 236 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 3,72,672  | 335405  | 12-Mar-19 | 31-Mar-21 | 750  | 385 | 5.28% | 17709  | 18680  |  |
| 237 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 60,120    | 54108   | 15-Mar-19 | 31-Mar-21 | 747  | 382 | 5.28% | 2857   | 2990   |  |
| 238 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 1,63,680  | 147312  | 01-Jun-19 | 31-Mar-21 | 669  | 304 | 5.28% | 7778   | 6478   |  |
| 239 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 15,030    | 13527   | 01-Jun-19 | 31-Mar-21 | 669  | 304 | 5.28% | 714    | 595    |  |
| 240 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 1,63,680  | 147312  | 24-Jan-19 | 31-Mar-21 | 797  | 432 | 5.28% | 7778   | 9206   |  |
| 241 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 15,030    | 13527   | 24-Jan-19 | 31-Mar-21 | 797  | 432 | 5.28% | 714    | 845    |  |
| 242 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 1,63,680  | 147312  | 12-Mar-19 | 31-Mar-21 | 750  | 385 | 5.28% | 7778   | 8204   |  |
| 243 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 15,030    | 13527   | 12-Mar-19 | 31-Mar-21 | 750  | 385 | 5.28% | 714    | 753    |  |
| 244 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 28,95,293 | 2605764 | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 137584 | 138715 |  |
| 245 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 9,26,366  | 833729  | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 44021  | 44383  |  |
| 246 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 13,10,292 | 1179263 | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 62265  | 62777  |  |
| 247 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 24,33,842 | 2190458 | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 115656 | 116607 |  |
| 248 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 1,01,460  | 91314   | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 4821   | 4861   |  |
| 249 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 50,731    | 45658   | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 2411   | 2431   |  |
| 250 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 1,43,601  | 129241  | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 6824   | 6880   |  |
| 251 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 1,21,339  | 109205  | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 5766   | 5813   |  |
| 252 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 73,313    | 65982   | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 3484   | 3512   |  |
| 253 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 26,898    | 24208   | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 1278   | 1289   |  |
| 254 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 15,475    | 13928   | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 735    | 741    |  |
| 255 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 5,158     | 4642    | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 245    | 247    |  |
| 256 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 21,355    | 19219   | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 1015   | 1023   |  |
| 257 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 5,192     | 4673    | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 247    | 249    |  |
| 258 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 16,164    | 14547   | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 768    | 774    |  |
| 259 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 35,98,733 | 3238860 | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 171012 | 172417 |  |
| 260 | 132 KV DEPOTA GSS    | Other plant & equipment  | 10.502 | 15,51,063 | 1395957 | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 73707  | 74312  |  |
| 261 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 38,11,097 | 3429988 | 29-Mar-19 | 31-Mar-21 | 733  | 368 | 5.28% | 181103 | 182592 |  |
| 262 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 38,24,224 | 3441801 | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 181727 | 120985 |  |
| 263 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 35,17,814 | 3166033 | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 167167 | 111292 |  |
| 264 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 9,31,853  | 838668  | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 44282  | 29481  |  |
| 265 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 13,15,780 | 1184202 | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 62526  | 41627  |  |
| 266 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 14,68,536 | 1321682 | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 69785  | 46459  |  |
| 267 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 1,01,460  | 91314   | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 4821   | 3210   |  |
| 268 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 50,731    | 45658   | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 2411   | 1605   |  |
| 269 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 1,43,640  | 129276  | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 6826   | 4544   |  |
| 270 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 1,21,378  | 109240  | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 5768   | 3840   |  |
| 271 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 73,352    | 66017   | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 3486   | 2321   |  |
| 272 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 26,977    | 24279   | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 1282   | 853    |  |
| 273 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 15,709    | 14138   | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 746    | 497    |  |
| 274 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 5,236     | 4712    | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 249    | 166    |  |
| 275 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 21,433    | 19290   | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 1018   | 678    |  |
| 276 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 5,192     | 4673    | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 247    | 164    |  |
| 277 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 16,164    | 14547   | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 768    | 511    |  |
| 278 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 33,41,681 | 3007513 | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 158797 | 105719 |  |
| 279 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 15,51,063 | 1395957 | 01-Aug-19 | 31-Mar-21 | 608  | 243 | 5.28% | 73707  | 49070  |  |
| 280 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 15,80,038 | 1422034 | 08-Mar-20 | 31-Mar-21 | 388  | 23  | 5.28% | 75083  | 4731   |  |
| 281 | 132 KV DEPOTA GSS    | Other Plant & Equipment  | 10.502 | 15,82,398 | 1424158 | 07-Mar-20 | 31-Mar-21 | 389  | 24  | 5.28% | 75196  | 4944   |  |
| 282 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 1,68,740  | 151866  | 05-Jul-19 | 31-Mar-21 | 635  | 270 | 5.28% | 8019   | 5932   |  |
| 283 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 2,00,718  | 180646  | 23-Nov-17 | 31-Mar-21 | 1224 | 859 | 5.28% | 9538   | 22447  |  |
| 284 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 61,360    | 55224   | 27-Jul-18 | 31-Mar-21 | 978  | 613 | 5.28% | 2916   | 4897   |  |
| 285 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 1,62,840  | 146556  | 10-Oct-18 | 31-Mar-21 | 903  | 538 | 5.28% | 7738   | 11406  |  |
| 286 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 6,05,733  | 545160  | 09-Sep-19 | 31-Mar-21 | 569  | 204 | 5.28% | 28784  | 16088  |  |
| 287 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 12,68,500 | 1141650 | 09-Aug-19 | 31-Mar-21 | 600  | 235 | 5.28% | 60279  | 38810  |  |
| 288 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 2,97,360  | 267624  | 24-Feb-20 | 31-Mar-21 | 401  | 36  | 5.28% | 14131  | 1394   |  |
| 289 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 2,40,024  | 216022  | 08-Mar-20 | 31-Mar-21 | 388  | 23  | 5.28% | 11406  | 719    |  |
| 290 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 2,40,231  | 216208  | 12-Jan-20 | 31-Mar-21 | 444  | 79  | 5.28% | 11416  | 2471   |  |
| 291 | 220 KV SAMAGURI GSS  | Other Plant & Equipment  | 10.502 | 2,02,960  | 182664  | 14-Feb-20 | 31-Mar-21 | 411  | 46  | 5.28% | 9645   | 1215   |  |
| 292 | NORTH LAKHIMPUR DIVN | Other plant & equipments | 10.502 | 6,564     | 5908    | 08-Jul-19 | 31-Mar-21 | 632  | 267 | 5.28% | 312    | 228    |  |

|     |                           |  |        |             |          |           |           |      |      |       |         |        |
|-----|---------------------------|--|--------|-------------|----------|-----------|-----------|------|------|-------|---------|--------|
| 293 | NORTH LAKHIMPUR DIVN      | Other plant & equipments                 | 10.502 | 6,565       | 5909     | 12-Oct-19 | 31-Mar-21 | 536  | 171  | 5.28% | 312     | 146    |
| 294 | NORTH LAKHIMPUR DIVN      | Other plant & equipments                 | 10.502 | 15,90,658   | 1431592  | 06-Mar-20 | 31-Mar-21 | 390  | 25   | 5.28% | 75588   | 5177   |
| 295 | NORTH LAKHIMPUR DIVN      | Other plant & equipments                 | 10.502 | 1,83,036    | 164732   | 27-Feb-10 | 31-Mar-21 | 4050 | 3685 | 5.28% | 8698    | 87813  |
| 296 | NORTH LAKHIMPUR DIVN      | Other Plant & Equipments                 | 10.502 | -113        | -102     | 23-Mar-18 | 31-Mar-21 | 1104 | 739  | 5.28% | -5      | -11    |
| 297 | NORTH LAKHIMPUR DIVN      | Other Plant & Equipments                 | 10.502 | -337        | -303     | 06-Jun-18 | 31-Mar-21 | 1029 | 664  | 5.28% | -16     | -29    |
| 298 | NORTH LAKHIMPUR DIVN      | Other Plant & Equipments                 | 10.502 | -112        | -101     | 07-Jun-18 | 31-Mar-21 | 1028 | 663  | 5.28% | -5      | -10    |
| 299 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 1,69,147    | 152232   | 22-Dec-18 | 31-Mar-21 | 830  | 465  | 5.28% | 8038    | 10240  |
| 300 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 1,69,147    | 152232   | 24-Dec-18 | 31-Mar-21 | 828  | 463  | 5.28% | 8038    | 10196  |
| 301 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 2,04,367    | 183930   | 30-Dec-18 | 31-Mar-21 | 822  | 457  | 5.28% | 9712    | 12159  |
| 302 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 2,04,367    | 183930   | 01-Apr-19 | 31-Mar-21 | 730  | 365  | 5.28% | 9712    | 9712   |
| 303 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 2,04,367    | 183930   | 01-Apr-19 | 31-Mar-21 | 730  | 365  | 5.28% | 9712    | 9712   |
| 304 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 1,81,710    | 163539   | 22-Dec-18 | 31-Mar-21 | 830  | 465  | 5.28% | 8635    | 11001  |
| 305 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 1,73,866    | 156479   | 30-Sep-19 | 31-Mar-21 | 548  | 183  | 5.28% | 8262    | 4142   |
| 306 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 1,92,126    | 172913   | 27-Dec-18 | 31-Mar-21 | 825  | 460  | 5.28% | 9130    | 11506  |
| 307 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 1,92,126    | 172913   | 28-Dec-18 | 31-Mar-21 | 824  | 459  | 5.28% | 9130    | 11481  |
| 308 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 1,81,710    | 163539   | 02-Jan-19 | 31-Mar-21 | 819  | 454  | 5.28% | 8635    | 10740  |
| 309 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 12,88,179   | 1159361  | 19-Aug-19 | 31-Mar-21 | 590  | 225  | 5.28% | 61214   | 37735  |
| 310 | 220 KV GSS, MARIANI       | Other plant & equipment                  | 10.502 | 1,81,710    | 163539   | 23-Dec-18 | 31-Mar-21 | 829  | 464  | 5.28% | 8635    | 10977  |
| 311 | 132 KV GSS, GARGAON       | Other plants & equipments                | 10.502 | 14,07,119   | 1266407  | 10-Jan-19 | 31-Mar-21 | 811  | 446  | 5.28% | 66866   | 81705  |
| 312 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 16,70,340   | 1503306  | 04-Jan-19 | 31-Mar-21 | 817  | 452  | 5.28% | 79375   | 98294  |
| 313 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 7,69,719    | 692747   | 12-Jan-19 | 31-Mar-21 | 809  | 444  | 5.28% | 36577   | 44494  |
| 314 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 14,94,445   | 1345001  | 11-Jan-19 | 31-Mar-21 | 810  | 445  | 5.28% | 71016   | 86581  |
| 315 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 7,58,131    | 682318   | 10-Jan-19 | 31-Mar-21 | 811  | 446  | 5.28% | 36026   | 44021  |
| 316 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 5,76,682    | 519014   | 06-Jan-16 | 31-Mar-21 | 1911 | 1546 | 5.28% | 27404   | 116073 |
| 317 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 3,80,823    | 342741   | 31-Mar-19 | 31-Mar-21 | 731  | 366  | 5.28% | 18097   | 18146  |
| 318 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 3,80,823    | 342741   | 26-Jul-19 | 31-Mar-21 | 614  | 249  | 5.28% | 18097   | 12345  |
| 319 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 3,22,561    | 290305   | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 5.28% | 15328   | 756    |
| 320 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 3,22,561    | 290305   | 14-Mar-20 | 31-Mar-21 | 382  | 17   | 5.28% | 15328   | 714    |
| 321 | T&T DIVISION JORHAT       | Other plant & equipment                  | 10.502 | 3,62,428    | 326185   | 06-Jan-16 | 31-Mar-21 | 1911 | 1546 | 5.28% | 17223   | 72948  |
| 322 | 220KV GSS TINSUKIA        | Other plant & equipment                  | 10.502 | 3,30,400    | 297360   | 28-Dec-18 | 31-Mar-21 | 824  | 459  | 5.28% | 15701   | 19744  |
| 323 | 220KV GSS TINSUKIA        | Other plant & equipment                  | 10.502 | 52,820      | 47538    | 09-Oct-18 | 31-Mar-21 | 904  | 539  | 5.28% | 2510    | 3707   |
| 324 | 220KV GSS TINSUKIA        | Other plant & equipment                  | 10.502 | 2,42,157    | 217941   | 27-Nov-15 | 31-Mar-21 | 1951 | 1586 | 5.28% | 11507   | 50002  |
| 325 | 220KV GSS TINSUKIA        | Other plant & equipment                  | 10.502 | 1,58,533    | 142680   | 27-Nov-15 | 31-Mar-21 | 1951 | 1586 | 5.28% | 7533    | 32735  |
| 326 | 220KV GSS TINSUKIA        | Other plant & equipment                  | 10.502 | 28,66,368   | 2579731  | 02-Oct-18 | 31-Mar-21 | 911  | 546  | 5.28% | 136210  | 203755 |
| 327 | 220KV GSS TINSUKIA        | Other plant & equipment                  | 10.502 | 49,000      | 44100    | 30-Sep-19 | 31-Mar-21 | 548  | 183  | 5.28% | 2328    | 1167   |
| 328 | 132 KV CHIRAKHUNDI RANGIA | Other plant & equipment                  | 10.502 | 66,080      | 59472    | 13-Jul-19 | 31-Mar-21 | 627  | 262  | 5.28% | 3140    | 2254   |
| 329 | GOALPARA TRANS DIVISION   | Other plant & equipment                  | 10.502 | 4,37,67,487 | 39390738 | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 5.28% | 2079831 | 102567 |
| 330 | GOALPARA TRANS DIVISION   | Other plant & equipment                  | 10.502 | 2,42,436    | 218192   | 24-Mar-20 | 31-Mar-21 | 372  | 7    | 5.28% | 11521   | 221    |
| 331 | GOALPARA TRANS DIVISION   | Other plant & equipment                  | 10.502 | 79,310      | 71379    | 15-Mar-20 | 31-Mar-21 | 381  | 16   | 5.28% | 3769    | 165    |
| 332 | GOALPARA TRANS DIVISION   | Other plant & equipment                  | 10.502 | 1,39,528    | 125575   | 24-Mar-20 | 31-Mar-21 | 372  | 7    | 5.28% | 6630    | 127    |
| 333 | GOALPARA TRANS DIVISION   | Other plant & equipment                  | 10.502 | 2,18,240    | 196416   | 10-Oct-19 | 31-Mar-21 | 538  | 173  | 5.28% | 10371   | 4915   |
| 334 | GOALPARA TRANS DIVISION   | Other plant & equipment                  | 10.502 | 64,900      | 58410    | 08-Mar-19 | 31-Mar-21 | 754  | 389  | 5.28% | 3084    | 3287   |
| 335 | GOALPARA TRANS DIVISION   | Other plant & equipment                  | 10.502 | 3,00,480    | 270432   | 01-Sep-16 | 31-Mar-21 | 1672 | 1307 | 5.28% | 14279   | 51130  |
| 336 | SILCHAR DIVISION          | Switch-gear including cable connections- | 10.507 | 73,160      | 65844    | 20-Nov-17 | 31-Mar-21 | 1227 | 862  | 5.28% | 3477    | 8210   |
| 337 | 132 KV DEPOTA GSS         | Switch-gear                              | 10.507 | 50,339      | 45305    | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 2392    | 341    |
| 338 | 132 KV DEPOTA GSS         | Switch-gear                              | 10.507 | 39,152      | 35237    | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 1861    | 265    |
| 339 | 132 KV DEPOTA GSS         | Switch-gear                              | 10.507 | 50,339      | 45305    | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 2392    | 341    |
| 340 | 132 KV DEPOTA GSS         | Switch-gear                              | 10.507 | 39,152      | 35237    | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 1861    | 265    |
| 341 | NORTH LAKHIMPUR DIVN      | Switch-gear including cable connec       | 10.507 | 23,600      | 21240    | 19-Mar-18 | 31-Mar-21 | 1108 | 743  | 5.28% | 1121    | 2283   |
| 342 | NORTH LAKHIMPUR DIVN      | Switch-gear including cable connec       | 10.507 | 47,200      | 42480    | 16-Oct-19 | 31-Mar-21 | 532  | 167  | 5.28% | 2243    | 1026   |
| 343 | NORTH LAKHIMPUR DIVN      | Switch-gear including cable connec       | 10.507 | 3,95,632    | 356069   | 20-Apr-17 | 31-Mar-21 | 1441 | 1076 | 5.28% | 18800   | 55423  |
| 344 | NORTH LAKHIMPUR DIVN      | Switch-gear including cable connec       | 10.507 | 2,11,784    | 190606   | 31-Aug-18 | 31-Mar-21 | 943  | 578  | 5.28% | 10064   | 15937  |
| 345 | NORTH LAKHIMPUR DIVN      | Switch-gear including cable connec       | 10.507 | 1,81,105    | 162995   | 31-Aug-18 | 31-Mar-21 | 943  | 578  | 5.28% | 8606    | 13628  |
| 346 | 132 KV GSS, DIBRUGARH     | Switch-gear including cable connections- | 10.507 | 2,17,120    | 195408   | 04-Mar-19 | 31-Mar-21 | 758  | 393  | 5.28% | 10318   | 11109  |
| 347 | 132 KV GSS, DIBRUGARH     | Switch-gear including cable connections- | 10.507 | 70,800      | 63720    | 10-Aug-19 | 31-Mar-21 | 599  | 234  | 5.28% | 3364    | 2157   |
| 348 | GOALPARA TRANS DIVISION   | Switch-gear including cable connections- | 10.507 | 53,39,613   | 4805652  | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 5.28% | 253738  | 12513  |
| 349 | GUWAHATI TRANSMISSION D   | Batteries including charging equipment   | 10.508 | 8,43,766    | 759389   | 05-Oct-17 | 31-Mar-21 | 1273 | 908  | 5.28% | 40096   | 99745  |
| 350 | GUWAHATI TRANSMISSION D   | Batteries including charging equipment   | 10.508 | 8,43,766    | 759389   | 25-Jul-17 | 31-Mar-21 | 1345 | 980  | 5.28% | 40096   | 107654 |

|     |                                |   |        |             |          |           |           |      |      |       |         |         |  |
|-----|--------------------------------|---|--------|-------------|----------|-----------|-----------|------|------|-------|---------|---------|--|
| 351 | GUWAHATI TRANSMISSION DIVISION | Batteries including charging equipment                        | 10.508 | 8,43,766    | 759389   | 16-Nov-17 | 31-Mar-21 | 1231 | 866  | 5.28% | 40096   | 95131   |  |
| 352 | GUWAHATI TRANSMISSION DIVISION | Batteries including charging equipment                        | 10.508 | 10,73,916   | 966524   | 25-Nov-16 | 31-Mar-21 | 1587 | 1222 | 5.28% | 51032   | 170854  |  |
| 353 | GUWAHATI TRANSMISSION DIVISION | Batteries including charging equipment                        | 10.508 | 5,36,958    | 483262   | 25-Nov-16 | 31-Mar-21 | 1587 | 1222 | 5.28% | 25516   | 85427   |  |
| 354 | 220 KV SALAKATI GSS            | Batteries including charging equipment                        | 10.508 | 14,78,369   | 1330532  | 05-Apr-17 | 31-Mar-21 | 1456 | 1091 | 5.28% | 70252   | 209986  |  |
| 355 | 132KV PANCHGRAM GSS            | Batteries including charging equipment                        | 10.508 | 5,36,958    | 483262   | 22-Nov-17 | 31-Mar-21 | 1225 | 860  | 5.28% | 25516   | 60120   |  |
| 356 | 132KV PANCHGRAM GSS            | Batteries including charging equipment                        | 10.508 | 5,36,958    | 483262   | 29-Nov-17 | 31-Mar-21 | 1218 | 853  | 5.28% | 25516   | 59631   |  |
| 357 | NORTH LAKHIMPUR DIVN           | Batteries including charging equipn                           | 10.508 | 1,08,989    | 98090    | 29-Nov-15 | 31-Mar-21 | 1949 | 1584 | 5.28% | 5179    | 22476   |  |
| 358 | GOALPARA TRANS DIVISION        | Batteries including charging equipmen                         | 10.508 | 8,56,535    | 770882   | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 5.28% | 40703   | 2007    |  |
| 359 | GOALPARA TRANS DIVISION        | Batteries including charging equipmen                         | 10.508 | 1,12,361    | 101125   | 15-Mar-20 | 31-Mar-21 | 381  | 16   | 5.28% | 5339    | 234     |  |
| 360 | GUWAHATI TRANSMISSION DIVISION | Lightning arrestors   | 10.510 | 8,71,909    | 784718   | 03-Dec-17 | 31-Mar-21 | 1214 | 849  | 5.28% | 41433   | 96375   |  |
| 361 | GUWAHATI TRANSMISSION DIVISION | Lightning arrestors   | 10.510 | 74,735      | 67262    | 26-Nov-17 | 31-Mar-21 | 1221 | 856  | 5.28% | 3551    | 8329    |  |
| 362 | GUWAHATI TRANSMISSION DIVISION | Lightning arrestors   | 10.510 | 7,34,964    | 661468   | 23-Feb-18 | 31-Mar-21 | 1132 | 767  | 5.28% | 34925   | 73391   |  |
| 363 | SILCHAR DIVISION               | Lightning arrestors   | 10.510 | 1,38,060    | 124254   | 20-Nov-17 | 31-Mar-21 | 1227 | 862  | 5.28% | 6561    | 15494   |  |
| 364 | 132 KV DEPOTA GSS              | Lighting Arrester   | 10.511 | 51,047      | 45942    | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 2426    | 346     |  |
| 365 | 132 KV DEPOTA GSS              | Lighting Arrester   | 10.511 | 40,271      | 36244    | 08-Feb-20 | 31-Mar-21 | 417  | 52   | 5.28% | 1914    | 273     |  |
| 366 | NORTH LAKHIMPUR DIVN           | Lighting Arrester   | 10.511 | 82,548      | 74293    | 29-Jul-17 | 31-Mar-21 | 1341 | 976  | 5.28% | 3923    | 10489   |  |
| 367 | GOALPARA TRANS DIVISION        | Lightning arrestors   | 10.511 | 9,49,115    | 854204   | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 5.28% | 45102   | 2224    |  |
| 368 | COMMUNICATION DIVISION         | Communication equipments                                      | 10.512 | 1,50,656    | 135590   | 03-Jan-20 | 31-Mar-21 | 453  | 88   | 6.33% | 8583    | 2069    |  |
| 369 | GOALPARA TRANS DIVISION        | Communication equipment-radio & high frequency carrier system | 10.512 | 2,04,87,478 | 18438730 | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 6.33% | 1167172 | 57559   |  |
| 370 | GOALPARA TRANS DIVISION        | Communication equipment-telephone                             | 10.513 | 68,362      | 61526    | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 6.33% | 3895    | 192     |  |
| 371 | GUWAHATI TRANSMISSION DIVISION | Air conditioning plant static                                 | 10.515 | 4,37,827    | 394044   | 20-Mar-20 | 31-Mar-21 | 376  | 11   | 5.28% | 20806   | 627     |  |
| 372 | GUWAHATI TRANSMISSION DIVISION | Air conditioning plant static                                 | 10.515 | 3,64,856    | 328370   | 20-Mar-20 | 31-Mar-21 | 376  | 11   | 5.28% | 17338   | 523     |  |
| 373 | GUWAHATI TRANSMISSION DIVISION | Air conditioning plant static                                 | 10.515 | 2,18,896    | 197006   | 20-Mar-20 | 31-Mar-21 | 376  | 11   | 5.28% | 10402   | 313     |  |
| 374 | MRT DIVISION NARENGI           | Meter testing laboratory tools & equipment                    | 10.518 | -27,14,000  | -2442600 | 02-Jul-19 | 31-Mar-21 | 638  | 273  | 5.28% | -128969 | -96462  |  |
| 375 | MRT DIVISION NARENGI           | Meter testing laboratory tools & equipment                    | 10.518 | -54,71,660  | -4924494 | 02-Jul-19 | 31-Mar-21 | 638  | 273  | 5.28% | -260013 | -194476 |  |
| 376 | T&C DIVISION TEZPUR            | Meter testing laboratory tools & equipment                    | 10.518 | 2,02,960    | 182664   | 27-May-19 | 31-Mar-21 | 674  | 309  | 5.28% | 9645    | 8165    |  |
| 377 | T&C DIVISION TEZPUR            | Meter testing laboratory tools & equipment                    | 10.518 | 33,27,600   | 2994840  | 27-May-19 | 31-Mar-21 | 674  | 309  | 5.28% | 158128  | 133867  |  |
| 378 | T&C DIVISION TEZPUR            | Meter testing laboratory tools & equipment                    | 10.518 | 4,77,900    | 430110   | 27-May-19 | 31-Mar-21 | 674  | 309  | 5.28% | 22710   | 19226   |  |
| 379 | 132 KV DEPOTA GSS              | Meter Testing Laboratory Tools & Equipment                    | 10.518 | 9,20,400    | 828360   | 27-May-19 | 31-Mar-21 | 674  | 309  | 5.28% | 43737   | 37027   |  |
| 380 | GOALPARA TRANS DIVISION        | Tools & tackles   | 10.520 | 5,28,768    | 475891   | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 5.28% | 25127   | 1239    |  |
| 381 | MRT DIVISION NARENGI           | Tools & tackles   | 10.520 | -5,62,224   | -506002  | 03-Aug-13 | 31-Mar-21 | 2797 | 2432 | 5.28% | -26717  | -178015 |  |
| 382 | MRT DIVISION NARENGI           | Tools & tackles   | 10.520 | -5,62,224   | -506002  | 03-Aug-13 | 31-Mar-21 | 2797 | 2432 | 5.28% | -26717  | -178015 |  |
| 383 | NAGAO T&T DIVISION             | Tools & tackles   | 10.520 | 5,62,224    | 506002   | 03-Aug-13 | 31-Mar-21 | 2797 | 2432 | 5.28% | 26717   | 178015  |  |
| 384 | 220 KV SALAKATI GSS            | Other miscellaneous equipment                                 | 10.525 | 3,18,000    | 286200   | 02-Sep-19 | 31-Mar-21 | 576  | 211  | 5.28% | 15111   | 8736    |  |
| 385 | 132KV PANCHGRAM GSS            | Other miscellaneous equipment                                 | 10.525 | 15,90,540   | 1431486  | 20-Mar-20 | 31-Mar-21 | 376  | 11   | 5.28% | 75582   | 2278    |  |
| 386 | 132KV PANCHGRAM GSS            | Other miscellaneous equipment                                 | 10.525 | 14,86,051   | 1337446  | 28-Sep-16 | 31-Mar-21 | 1645 | 1280 | 5.28% | 70617   | 247644  |  |
| 387 | 132 KV GSS DHALIGAON           | Overhead Lines  | 10.601 | 1,61,813    | 145632   | 31-May-19 | 31-Mar-21 | 670  | 305  | 5.28% | 7689    | 6425    |  |
| 388 | 132 KV GSS DHALIGAON           | Overhead Lines  | 10.601 | 1,87,884    | 169096   | 12-Oct-19 | 31-Mar-21 | 536  | 171  | 5.28% | 8928    | 4183    |  |
| 389 | 220 KV SALAKATI GSS            | Overhead Lines  | 10.601 | 1,00,57,352 | 9051617  | 30-Jun-16 | 31-Mar-21 | 1735 | 1370 | 5.28% | 477925  | 1793857 |  |
| 390 | 132KV PANCHGRAM GSS            | Overhead Lines  | 10.601 | 20,82,742   | 1874468  | 28-Sep-16 | 31-Mar-21 | 1645 | 1280 | 5.28% | 98972   | 347080  |  |
| 391 | 132 KV DEPOTA GSS              | Overhead Line   | 10.601 | 1,37,00,266 | 12330239 | 31-Aug-19 | 31-Mar-21 | 578  | 213  | 5.28% | 651037  | 379920  |  |
| 392 | 132 KV DEPOTA GSS              | Overhead Line   | 10.601 | 1,32,87,974 | 11959177 | 27-Feb-20 | 31-Mar-21 | 398  | 33   | 5.28% | 631445  | 57090   |  |
| 393 | 220 KV SAMAGURI GSS            | Overhead Line   | 10.601 | 5,68,029    | 511226   | 05-Aug-19 | 31-Mar-21 | 604  | 239  | 5.28% | 26993   | 17675   |  |
| 394 | NORTH LAKHIMPUR DIVN           | Overhead Line   | 10.601 | 1,74,83,398 | 15735058 | 10-Oct-17 | 31-Mar-21 | 1268 | 903  | 5.28% | 830811  | 2055404 |  |
| 395 | NORTH LAKHIMPUR DIVN           | Overhead Line   | 10.601 | 46,60,153   | 4194138  | 30-Sep-18 | 31-Mar-21 | 913  | 548  | 5.28% | 221450  | 332479  |  |
| 396 | NORTH LAKHIMPUR DIVN           | Overhead Line   | 10.601 | 93,92,447   | 8453202  | 30-Jan-19 | 31-Mar-21 | 791  | 426  | 5.28% | 446329  | 520921  |  |
| 397 | NAGAO T&T DIVISION             | Overhead Line   | 10.601 | 1,25,552    | 112997   | 31-Mar-19 | 31-Mar-21 | 731  | 366  | 5.28% | 5966    | 5983    |  |
| 398 | 220 KV GSS, MARIANI            | Over-head lines   | 10.601 | 72,84,935   | 6556442  | 17-Oct-17 | 31-Mar-21 | 1261 | 896  | 5.28% | 346180  | 849801  |  |
| 399 | 220 KV GSS, MARIANI            | Over-head lines   | 10.601 | 2,96,164    | 266548   | 17-Oct-17 | 31-Mar-21 | 1261 | 896  | 5.28% | 14074   | 34548   |  |
| 400 | GOALPARA TRANS DIVISION        | Overhead Lines  | 10.601 | 3,45,280    | 310752   | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 5.28% | 16408   | 809     |  |
| 401 | GOALPARA TRANS DIVISION        | Overhead Lines  | 10.601 | 43,21,310   | 3889179  | 11-Nov-19 | 31-Mar-21 | 506  | 141  | 5.28% | 205349  | 79326   |  |
| 402 | 220 KV SALAKATI GSS            | Miscellaneous equipments                                      | 10.605 | 28,94,913   | 2605422  | 21-Dec-17 | 31-Mar-21 | 1196 | 831  | 5.28% | 137566  | 313199  |  |
| 403 | LA T&T CIRCLE NARANGI          | Furniture and Fixtures  | 10.810 | 60,658      | 54592    | 10-Feb-20 | 31-Mar-21 | 415  | 50   | 6.33% | 3456    | 473     |  |
| 404 | GOALPARA TRANS DIVISION        | Furniture and Fixtures  | 10.810 | 1,02,811    | 92530    | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 6.33% | 5857    | 289     |  |

|     |                           |  |        |                       |                       |           |           |      |      |       |                    |                    |  |
|-----|---------------------------|--|--------|-----------------------|-----------------------|-----------|-----------|------|------|-------|--------------------|--------------------|--|
| 405 | 132KV PANCHGRAM GSS       | Furniture and Fixtures                         | 10.810 | 94,050                | 84645                 | 28-Sep-16 | 31-Mar-21 | 1645 | 1280 | 6.33% | 5358               | 18790              |  |
| 406 | NAGAON T&T DIVISION       | Furniture and Fixtures                         | 10.810 | 1,06,477              | 95829                 | 23-Dec-19 | 31-Mar-21 | 464  | 99   | 6.33% | 6066               | 1645               |  |
| 407 | 220KV GSS TINSUKIA        | Electrical wiring, light and fan installat     | 10.820 | 6,45,123              | 580611                | 20-Mar-20 | 31-Mar-21 | 376  | 11   | 6.33% | 36753              | 1108               |  |
| 408 | 220KV GSS TINSUKIA        | Electrical wiring, light and fan installat     | 10.820 | 6,45,122              | 580610                | 24-Mar-20 | 31-Mar-21 | 372  | 7    | 6.33% | 36753              | 705                |  |
| 409 | 132 KV CHIRAKHUNDI RANGIA | Electrical wiring, light and fan installat     | 10.820 | 3,22,561              | 290305                | 16-Mar-20 | 31-Mar-21 | 380  | 15   | 6.33% | 18376              | 755                |  |
| 410 | 132 KV CHIRAKHUNDI RANGIA | Electrical wiring, light and fan installat     | 10.820 | 3,22,561              | 290305                | 14-Mar-20 | 31-Mar-21 | 382  | 17   | 6.33% | 18376              | 856                |  |
| 411 | GOALPARA TRANS DIVISION   | Electrical wiring, light and fan installat     | 10.820 | 3,80,716              | 342644                | 13-Mar-20 | 31-Mar-21 | 383  | 18   | 6.33% | 21689              | 1070               |  |
| 412 | GOALPARA TRANS DIVISION   | Electrical wiring, light and fan installat     | 10.820 | 4,83,842              | 435458                | 19-Mar-20 | 31-Mar-21 | 377  | 12   | 6.33% | 27564              | 906                |  |
| 413 | GOALPARA TRANS DIVISION   | Electrical wiring, light and fan installat     | 10.820 | 4,83,843              | 435459                | 18-Mar-20 | 31-Mar-21 | 378  | 13   | 6.33% | 27565              | 982                |  |
| 414 | GUWAHATI TRANSMISSION D   | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 290305                | 18-Mar-20 | 31-Mar-21 | 378  | 13   | 6.33% | 18376              | 654                |  |
| 415 | GUWAHATI TRANSMISSION D   | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 290305                | 22-Mar-20 | 31-Mar-21 | 374  | 9    | 6.33% | 18376              | 453                |  |
| 416 | GUWAHATI TRANSMISSION D   | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 290305                | 07-Mar-20 | 31-Mar-21 | 389  | 24   | 6.33% | 18376              | 1208               |  |
| 417 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 15,47,906             | 1393115               | 12-Feb-20 | 31-Mar-21 | 413  | 48   | 6.33% | 88184              | 11597              |  |
| 418 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 15,39,050             | 1385145               | 12-Feb-20 | 31-Mar-21 | 413  | 48   | 6.33% | 87680              | 11530              |  |
| 419 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 15,39,050             | 1385145               | 15-Feb-20 | 31-Mar-21 | 410  | 45   | 6.33% | 87680              | 10810              |  |
| 420 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 20,24,368             | 1821931               | 11-Feb-20 | 31-Mar-21 | 414  | 49   | 6.33% | 115328             | 15482              |  |
| 421 | 132 KV GSS DHALIGAON      | Electrical wiring, light and fan installations | 10.820 | 11,22,978             | 1010680               | 15-Feb-20 | 31-Mar-21 | 410  | 45   | 6.33% | 63976              | 7887               |  |
| 422 | 220 KV SARUSUJAI GSS      | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 290305                | 21-Mar-20 | 31-Mar-21 | 375  | 10   | 6.33% | 18376              | 503                |  |
| 423 | 132KV PANCHGRAM GSS       | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 290305                | 18-Mar-20 | 31-Mar-21 | 378  | 13   | 6.33% | 18376              | 654                |  |
| 424 | SILCHAR DIVISION          | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 290305                | 08-Mar-20 | 31-Mar-21 | 388  | 23   | 6.33% | 18376              | 1158               |  |
| 425 | SILCHAR DIVISION          | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 290305                | 16-Mar-20 | 31-Mar-21 | 380  | 15   | 6.33% | 18376              | 755                |  |
| 426 | 132 KV DEPOTA GSS         | Electric Wiring Light & Fan Installat          | 10.820 | 3,22,561              | 290305                | 20-Mar-20 | 31-Mar-21 | 376  | 11   | 6.33% | 18376              | 554                |  |
| 427 | 132 KV DEPOTA GSS         | Electric Wiring Light & Fan Installat          | 10.820 | 3,22,561              | 290305                | 20-Mar-20 | 31-Mar-21 | 376  | 11   | 6.33% | 18376              | 554                |  |
| 428 | 220 KV SAMAGURI GSS       | Electric Wiring Light & Fan Installat          | 10.820 | 9,67,684              | 870916                | 17-Mar-20 | 31-Mar-21 | 379  | 14   | 6.33% | 55129              | 2115               |  |
| 429 | NORTH LAKHIMPUR DIVN      | Electric Wiring Light & Fan Installat          | 10.820 | 3,22,561              | 290305                | 18-Mar-20 | 31-Mar-21 | 378  | 13   | 6.33% | 18376              | 654                |  |
| 430 | 132 KV GSS, DIBRUGARH     | Telephone and EPABX                            | 10.906 | 1,650                 | 1485                  | 21-Mar-20 | 31-Mar-21 | 375  | 10   | 6.33% | 94                 | 3                  |  |
| 431 | 132 KV GSS, DIBRUGARH     | Refrigerators & Water Coolers                  | 10.907 | 13,500                | 12150                 | 23-Mar-20 | 31-Mar-21 | 373  | 8    | 6.33% | 769                | 17                 |  |
| 432 | 132 KV GSS, DIBRUGARH     | Refrigerators & Water Coolers                  | 10.907 | 9,000                 | 8100                  | 20-May-19 | 31-Mar-21 | 681  | 316  | 6.33% | 513                | 444                |  |
| 433 | 132KV PANCHGRAM GSS       | Other office equipment                         | 10.909 | 48,432                | 43589                 | 28-Sep-16 | 31-Mar-21 | 1645 | 1280 | 6.33% | 2759               | 9676               |  |
| 434 | NAGAON T&T DIVISION       | Other office equipment                         | 10.909 | 19,781                | 17803                 | 27-Nov-19 | 31-Mar-21 | 490  | 125  | 6.33% | 1127               | 386                |  |
|     |                           |  |        |                       | 0                     |           |           |      |      |       | 0                  | 0                  |  |
|     |                           | <b>TOTAL</b>                                   |        | <b>1,17,74,02,445</b> | <b>1,05,96,62,201</b> |           |           |      |      |       | <b>5,35,94,557</b> | <b>7,52,36,925</b> |  |

**3,88,993**  
**1,17,74,02,445**

**128831481**

|            | 10.1 | 10.2     | 10.300 | 10.4      | 10.5      | 10.6     | 10.7 | 10.8     | 10.9  | TOTAL      |              |
|------------|------|----------|--------|-----------|-----------|----------|------|----------|-------|------------|--------------|
| ASSET      | 0    | 30248181 | 0      | 124374542 | 920222737 | 86850212 | 0    | 15614410 | 92363 | 1177402445 | ASSET        |
| CP         | 0    | 909260   | 0      | 3738699   | 43924661  | 4127122  | 0    | 889553   | 5262  | 53594557   | DEPRECIATION |
| PP         | 0    | 882156   | 0      | 8172342   | 59279053  | 6798699  | 0    | 94149    | 10525 | 75236925   |              |
| TOTAL DEPR | 0    | 1791417  | 0      | 11911041  | 103203714 | 10925821 | 0    | 983702   | 15787 | 128831481  |              |

53606250  
75260951.59  
128867202

5.93

#### JOURNAL FOR ADDITIONAL DEPRECIATION FOR PRIOR PERIODS, 2020-21

Jv. No.  
(In Rs.)

| Particulars                                       | A/c Code | Dr.              | Cr.              |
|---|----------|------------------|------------------|
| Depreciation on buildings                         | 77.120   | 909260           |                  |
| Depreciation on other civil works                 | 77.140   | 3738699          |                  |
| Depreciation on plant & machinery                 | 77.150   | 43924661         |                  |
| Depreciation on lines & cable networks            | 77.160   | 4127122          |                  |
| Depreciation on vehicles                          | 77.170   | 0                |                  |
| Depreciation on furniture, fixtures               | 77.180   | 889553           |                  |
| Depreciation on office equipment                  | 77.190   | 5262             |                  |
| Depreciation under provided in Prior Periods      | 83.600   | 75236925         |                  |
| To  |          |                  |                  |
| Provision for depreciation-buildings              | 12.200   |                  | 1791417          |
| Provision for depreciation-other civil works      | 12.400   |                  | 11911041         |
| Provision for depreciation-plant & machinery      | 12.500   |                  | 103203714        |
| Provision for depreciation-lines & cable networks | 12.600   |                  | 10925821         |
| Provision for depreciation-vehicles               | 12.700   |                  | 0                |
| Provision for depreciation-furnitures & fixtures  | 12.800   |                  | 983702           |
| Provision for depreciation-office equipment       | 12.900   |                  | 15787            |
| <b>TOTAL</b>                                      |          | <b>128831481</b> | <b>128831481</b> |

(Being additional Depreciation on Fixed Assets added by the different units of AEGCL during FY 2020-21 for prior periods.)



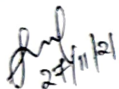
| <b>Particulars</b>   | <b>FY 2020-21</b> |
|--|-------------------|
| Gross Fixed Assets (a)   | 2,558.00          |
| Gross Fixed Assets excluding Land (b)  | 2,519.33          |
| Opening CWIP (c)   | 869.08            |
| Grant (CWIP + Assets) (d)  | 1,958.35          |
| Grant towards GFA (e=d*b/(b+c))  | 1,456.06          |
| Total Depreciation   | 122.73            |
| Less : Dep twds assets through Grant/Consumer cont   | 70.93             |
| Depreciation for the year (excl assets through grant and consumer contribution (to be considered in ARR) | 51.80             |

**Annexure-V**  
**Energy Balance for FY 2021-22**  
**Certified by SLDC**

## TRANSMISSION LOSS OF AEGCL FOR FY 2021-22

| Sl. No. | Particulars                          | FY -2021-22                         |                                  |             |
|---------|--------------------------------------|-------------------------------------|----------------------------------|-------------|
|         |                                      | H1<br>(01.04.2021 to<br>30.09.2021) | H2<br>(01.10.2021 to 31.03.2022) | Total       |
|         |                                      | (Actual)                            | (Estimated)                      | (Estimated) |
| 1       | Energy Injected (MU)                 | 6017.148605                         | 4645                             | 10662.1486  |
| 2       | Energy sent out to APDCL (MU)        | 5692.511241                         | 4207.41                          | 9899.921241 |
| 3       | Energy sent out to OA Consumers (MU) | 126.07146                           | 284.298                          | 410.36946   |
| 4       | Total Energy Sent out (MU)           | 5818.582701                         | 4491.708                         | 10310.2907  |
| 5       | Transmission Loss (MU)               | 198.565904                          | 153.292                          | 351.857904  |
| 6       | Transmission Loss (%)                | 3.30%                               | 3.30%                            | 3.30%       |

Prepared by:

  
27/11/21

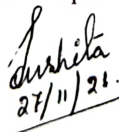
1. AM, Market Operation, SLDC, AEGCL

Checked by:

  
27/11/21

1. DGM, Operations, SLDC, AEGCL

2. AGM, Market Operation, SLDC, AEGCL

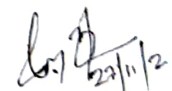
  
27/11/21

Counter signed by:



CGM, SLDC, AEGCL

Chief General Manager, SLDC  
AEGCL, Kahilipara, Guwahati-19

  
27/11/21

Asstt. General Manager (Com-TRC)  
APDCL, Bijulee Bhawan, Guwahati-1

**Annexure-VI (a)**  
**DEPRECIATION ON OBS**  
**H1 2021-22**

**ASSAM ELECTRICITY GRID CORPORATION LTD**  
**EXCLUDING SLDC**

(Amount in Rs.)

| Sl. No. | Account Code | Asset Category        | Asset as on 1st April, 2021 | Depreciation as on 1st April, 2021 | Depreciation on OBS for the H1, 2021-22 | Total Depreciation on OBS | 90% of the Asset Value | Amount of Depreciation exceeding 90% of the Asset Value | Depreciation on OBS for the H1 2021-22 up to maximum of 90% of Asset |
|---------|--------------|-----------------------|-----------------------------|------------------------------------|---|---------------------------|------------------------|---|--|
| 1       | 10.1         | Land & Rights         | 386715314                   | 470940                             | 45090                                   | 516030                    | 348043783              | -347527753  | 45090  |
| 2       | 10.2         | Building              | 559537762                   | 235604922                          | 8633149                                 | 244238071                 | 503583986              | -259345915  | 8633149  |
| 3       | 10.3         | Hydraulic             | 26434308                    | 25112593                           | 628079                                  | 25740672                  | 23790877               | 1949795   | 0  |
| 4       | 10.4         | Other Civil Works     | 1278516428                  | 188378491                          | 19216102                                | 207594593                 | 1150664785             | -943070192  | 19216102   |
| 5       | 10.5         | Plant & Machinery     | 12419807347                 | 5514924076                         | 295626065                               | 5810550141                | 11177826612            | -5367276471   | 295626065  |
| 6       | 10.6         | Lines & Cable Network | 10748232365                 | 7651236282                         | 255378001                               | 7906614283                | 9673409129             | -1766794845   | 255378001  |
| 7       | 10.7         | Vehicles              | 49488070                    | 44539263                           | 2115615                                 | 46654878                  | 44539263               | 2115615   | 0  |
| 8       | 10.8         | Furniture & Fixtures  | 70008333                    | 39449502                           | 1994187                                 | 41443690                  | 63007500               | -21563810   | 1994187  |
| 9       | 10.9         | Office Equipment      | 41271081                    | 31672240                           | 2286424                                 | 33958664                  | 37143972               | -3185308  | 2286424  |
|         |              | <b>TOTAL</b>          | <b>25580011008</b>          | <b>13731388310</b>                 | <b>585922712</b>                        | <b>14317311022</b>        | <b>23022009907</b>     |   | <b>583179018</b>   |

**DEPRECIATION ON OPENING BALANCE FOR THE H1, 2021-22**

(Amount in Rs.)

| Account Code | Asset Category        | Asset as on 1st April, 2021 | Depreciation during H1, 2021-22 |
|--------------|-----------------------|-----------------------------|---------------------------------|
| 10.1         | Land & Rights         | 386715314                   | 45090                           |
| 10.2         | Building              | 559537762                   | 8633149                         |
| 10.3         | Hydraulic             | 26434308                    | 0                               |
| 10.4         | Other Civil Works     | 1278516428                  | 19216102                        |
| 10.5         | Plant & Machinery     | 12419807347                 | 295626065                       |
| 10.6         | Lines & Cable Network | 10748232365                 | 255378001                       |
| 10.7         | Vehicles              | 49488070                    | 0                               |
| 10.8         | Furniture & Fixtures  | 70008333                    | 1994187                         |
| 10.9         | Office Equipment      | 41271081                    | 2286424                         |
|              | <b>TOTAL</b>          | <b>25580011008</b>          | <b>583179018</b>                |

**DEPRECIATION ON OBS, FOR H1, 2021-22**

**JV. NO.**

| <b>HEAD</b>                                       | <b>A/C CODE</b> | <b>DR.</b>       | <b>CR.</b>       |
|---|-----------------|------------------|------------------|
| Depreciation on leasehold land                    | 77.200          | 45090            |                  |
| Depreciation on buildings                         | 77.120          | 8633149          |                  |
| Depreciation on Hydraulic Works                   | 77.130          | 0                |                  |
| Depreciation on other civil works                 | 77.140          | 19216102         |                  |
| Depreciation on plant & machinery                 | 77.150          | 295626065        |                  |
| Depreciation on lines & cable networks            | 77.160          | 255378001        |                  |
| Depreciation on vehicles                          | 77.170          | 0                |                  |
| Depreciation on furniture, fixtures               | 77.180          | 1994187          |                  |
| Depreciation on office equipment                  | 77.190          | 2286424          |                  |
| To  |                 |                  |                  |
| Provision for depreciation-leasehold land         | 12.100          |                  | 45090            |
| Provision for depreciation-buildings              | 12.200          |                  | 8633149          |
| Provision for depreciation-hydraulic works        | 12.300          |                  | 0                |
| Provision for depreciation-other civil works      | 12.400          |                  | 19216102         |
| Provision for depreciation-plant & machinery      | 12.500          |                  | 295626065        |
| Provision for depreciation-lines & cable networks | 12.600          |                  | 255378001        |
| Provision for depreciation-vehicles               | 12.700          |                  | 0                |
| Provision for depreciation-furnitures & fixtures  | 12.800          |                  | 1994187          |
| Provision for depreciation-office equipment       | 12.900          |                  | 2286424          |
| <b>TOTAL</b>                                      |                 | <b>583179018</b> | <b>583179018</b> |

(Being the provision for depreciation on the Opening Balances (as on 01.04.2021) of fixed assets for the H1 2021-22.)

## ASSAM ELECTRICITY GRID CORPORATION LTD

**EXCLUDING SLDC**

### DEPRECIATION ON OPENING BALANCES OF FIXED ASSETS FOR H1, 2021-22

(Amount in Rs.)

| Head of A/c   | A/c Code | Opening Balance as on 01.04.2021 | 90% of Opening Balance as on 01.04.2021 | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015 | Depreciation    |
|---|----------|----------------------------------|---|--|-----------------|
| Land Owned under full title                                   | 10.101   | 379689308                        | 341720377                               | 0.00%  | 0               |
| Land held under lease   | 10.102   | 3000000                          | 2700000                                 | 3.34%  | 45090           |
| APDRP Land  | 10.104   | 4026006                          | 3623405                                 | 0.00%  | 0               |
| <b>Sub Total</b>  |          | <b>386715314</b>                 | <b>348043783</b>                        |  | <b>45090</b>    |
|   |          |                                  | 0                                       |  | 0               |
| Building containing transmission installations                | 10.201   | 184211610                        | 165790449                               | 3.34%  | 2768700         |
| Office Building   | 10.202   | 116383242                        | 104744918                               | 3.34%  | 1749240         |
| Temporary erections such as wooden structures                 | 10.203   | 513360                           | 462024                                  | 100.00%  | 231012          |
| APDRP building  | 10.209   | 7418                             | 6676                                    | 3.34%  | 111             |
| Other Buildings   | 10.204   | 258422132                        | 232579919                               | 3.34%  | 3884085         |
| <b>Sub Total</b>  |          | <b>559537762</b>                 | <b>503583985.8</b>                      |  | <b>8633149</b>  |
| Cooling Water System  | 10.310   | 20292988                         | 18263689                                | 5.28%  | 482161          |
| Cooling Tower & Circulating Water System                      | 10.311   | 3581134                          | 3223021                                 | 5.28%  | 85088           |
| Sweet water arrangement including reservoirs, etc.            | 10.315   | 271610                           | 244449                                  | 5.28%  | 6453            |
| Plant and Pipeline for water supply in residential colony     | 10.320   | 2076576                          | 1868918                                 | 5.28%  | 49339           |
| Drainage & sweage residential colony                          | 10.322   | 212000                           | 190800                                  | 5.28%  | 5037            |
| <b>Sub Total</b>  |          | <b>26434308</b>                  | <b>23790877</b>                         |  | <b>628079</b>   |
| Other Roads   | 10.401   | 98029197                         | 88226277                                | 3.34%  | 1473379         |
| APDRP Other Civil Works                                       | 10.415   | 709419                           | 638477                                  | 3.34%  | 10663           |
| Miscellaneous Civil Works                                     | 10.402   | 1179777812                       | 1061800031                              | 3.34%  | 17732061        |
| <b>Sub Total</b>  |          | <b>1278516428</b>                | <b>1150664785</b>                       |  | <b>19216102</b> |
| Transformers  | 10.501   | 2750353937                       | 2475318544                              | 5.28%  | 65348410        |
| Other plant & equipment                                       | 10.502   | 9031699910                       | 8128529919                              | 5.28%  | 214593190       |
| Material handling equipment-earth movers, bulldozers          | 10.503   | 9300                             | 8370                                    | 5.28%  | 221             |
| Material handling equipment-cement mixers                     | 10.504   | 166278                           | 149650                                  | 5.28%  | 3951            |
| Material handling equipment-cranes                            | 10.505   | 2606141                          | 2345527                                 | 5.28%  | 61922           |
| Material handling equipment-others                            | 10.506   | 7037912                          | 6334121                                 | 5.28%  | 167221          |
| Switch-gear including cable connections                       | 10.507   | 231711338                        | 208540204                               | 5.28%  | 5505461         |
| Batteries including charging equipments                       | 10.508   | 59534072                         | 53580665                                | 5.28%  | 1414530         |
| Fabrication shop/work-shop Plant & Equipment                  | 10.509   | 388421                           | 349579                                  | 5.28%  | 9229            |
| Linghtrning Arrestors (Pole Type)                             | 10.510   | 10694837                         | 9625353                                 | 5.28%  | 254109          |
| Linghtrning Arrestors (Station Type)                          | 10.511   | 37885246                         | 34096721                                | 5.28%  | 900153          |
| Communication Equipment-Radio & High Frequency carrier system | 10.512   | 88376813                         | 79539132                                | 6.33%  | 2517414         |
| Communication Equipment-Telephone Lines & Telephones          | 10.513   | 16628175                         | 14965357                                | 6.33%  | 473654          |
| Static machine tools & equipments                             | 10.514   | 1013701                          | 912331                                  | 5.28%  | 24086           |
| Air Conditioning plant static                                 | 10.515   | 21065843                         | 18959259                                | 5.28%  | 500524          |
| Air Conditioning plant portable                               | 10.516   | 1858553                          | 1672698                                 | 9.50%  | 79453           |

| Head of A/c  | A/c Code | Opening Balance as on 01.04.2021 | 90% of Opening Balance as on 01.04.2021 | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015 | Depreciation     |
|--|----------|----------------------------------|---|--|------------------|
| Meter testing laboratory tools & equipment   | 10.518   | 55913752                         | 50322377                                | 5.28%  | 1328511          |
| Equipment in hospital/clinics  | 10.519   | 814                              | 733                                     | 5.28%  | 19               |
| Tools & Tackles  | 10.520   | 50525470                         | 45472923                                | 5.28%  | 1200485          |
| Show-room equipment  | 10.521   | 26863                            | 24177                                   | 5.28%  | 638              |
| Other miscellaneous equipment  | 10.525   | 52309971                         | 47078974                                | 5.28%  | 1242885          |
| <b>Sub Total</b>   |          | <b>12419807347</b>               | <b>11177826612</b>                      |  | <b>295626065</b> |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages higher than 66KV      | 10.601   | 8182131799                       | 7363918619                              | 5.28%  | 194407452        |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages from 13.2 KV to 66 KV | 10.602   | 237987684                        | 214188916                               | 5.28%  | 5654587          |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on reinforced concrete supports/steel supports-11 KV and above                   | 10.607   | 2171487658                       | 1954338892                              | 5.28%  | 51594547         |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on treated wood supports   | 10.609   | 2311522                          | 2080370                                 | 5.28%  | 54922            |
| Upgradation transmission & distribution network( 33 to 66)   | 10.610   | 48718316                         | 43846484                                | 5.28%  | 1157547          |
| Under ground cables including joint boxes & disconnecting boxes-11KV   | 10.611   | 2300691                          | 2070622                                 | 5.28%  | 54664            |
| Under ground cables-cable duct systems   | 10.603   | 28969686                         | 26072717                                | 5.28%  | 688320           |
| Metering equipment   | 10.604   | 5578250                          | 5020425                                 | 5.28%  | 132539           |
| Miscellaneous Equipments   | 10.605   | 68746759                         | 61872083                                | 5.28%  | 1633423          |
| <b>Sub Total</b>   |          | <b>10748232365</b>               | <b>9673409129</b>                       |  | <b>255378001</b> |
| Trucks   | 10.710   | 9517823                          | 8566041                                 | 9.50%  | 406887           |
| Jeeps, Trekkers & Motor Cars   | 10.730   | 34012653                         | 30611388                                | 9.50%  | 1454041          |
| Other Vehicles   | 10.740   | 5957594                          | 5361835                                 | 9.50%  | 254687           |
| <b>Sub Total</b>   |          | <b>49488070</b>                  | <b>44539263</b>                         |  | <b>2115615</b>   |
| Furniture & Fixtures   | 10.810   | 26640183                         | 23976165                                | 6.33%  | 758846           |
| Electrical wiring, Light & Fan Installations   | 10.820   | 43043417                         | 38739075                                | 6.33%  | 1226092          |
| Others   | 10.850   | 324733                           | 292260                                  | 6.33%  | 9250             |
| <b>Sub Total</b>   |          | <b>7008333</b>                   | <b>63007500</b>                         |  | <b>1994187</b>   |
| Calculators  | 10.901   | 161194                           | 145075                                  | 6.33%  | 4592             |
| Typewriters  | 10.902   | 164943                           | 148449                                  | 6.33%  | 4698             |
| Cash Registers in Cash Offices   | 10.903   | 7665                             | 6899                                    | 6.33%  | 218              |
| Refrigerators & water coolers  | 10.907   | 494380                           | 444942                                  | 6.33%  | 14082            |
| Telephone & EPABX  | 10.906   | 200037                           | 180033                                  | 6.33%  | 5698             |
| Computers  | 10.905   | 28471543                         | 25624388                                | 15.00%   | 1921829          |
| Other Office Equipment   | 10.909   | 11771319                         | 10594187                                | 6.33%  | 335306           |
| <b>Sub Total</b>   |          | <b>41271081</b>                  | <b>37143972</b>                         |  | <b>2286424</b>   |
| <b>TOTAL</b>   |          | <b>25580011008</b>               | <b>23022009907</b>                      |  | <b>585922712</b> |

25631475802  
51464794.00

23068328222

587397979

25580011008

0.00







**Annexure-VI (b)**  
**DEPRECIATION ON ASSET**  
**ADDITION DURING**  
**H1 FY 2021-22**

ASSAM ELECTRICITY GRID CORPORATION LTD.

(In Rs.)  
Annexure VI (b)

DEPRECIATION ON ASSET ADDITION DURING H1 2021-22. CALCULATION SHEET

| SL. NO. | NAME OF THE UNIT               | HEAD                                    | A/C CODE | ASSET AMOUNT (RS.) | 90% OF THE ORIGINAL COST OF THE ASSET | DOC        | No. Of Days | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015 | Depreciation as on 31.03.2020 | Remarks |
|---------|--------------------------------|---|----------|--------------------|---------------------------------------|------------|-------------|--|-------------------------------|---------|
| 1       | UA T&C Circle Dibrugarh        | Furniture & Fixtures                    | 10.810   | 6,990.00           | 6291                                  | 05-08-2021 | 30-Sep-21   | 56   |                               |         |
| 2       | UA T&C Circle Dibrugarh        | Electrical wiring & Fan installation    | 10.820   | 2,300.00           | 2070                                  | 29-07-2021 | 30-Sep-21   | 63   |                               |         |
| 3       | UA T&T Circle Jorhat           | Land                                    | 10.101   | 1566694.70         | 14117845.23                           | 07-04-2021 | 30-Sep-21   | 176  |                               |         |
| 4       | UA T&T Circle Jorhat           | Computer Accessories                    | 10.905   | 50,000.00          | 45000                                 | 20-04-2021 | 30-Sep-21   | 178  |                               |         |
| 5       | UA T&T Circle Jorhat           | Computer Accessories                    | 10.905   | 5,000.00           | 4500                                  | 05-04-2021 | 30-Sep-21   | 178  |                               |         |
| 6       | UA T&T Circle Jorhat           | Electrical wiring & Fan installation    | 10.820   | 1,800.00           | 1620                                  | 09-08-2021 | 30-Sep-21   | 52   |                               |         |
| 7       | Jorhat T&T Div                 | Other Plant & Equipment                 | 10.502   | 15,50,752.00       | 1395676.8                             | 02-07-2020 | 30-Sep-21   | 455  |                               |         |
| 8       | Jorhat T&T Div                 | Other Plant & Equipment                 | 10.502   | 15,50,752.00       | 1395676.8                             | 08-07-2020 | 30-Sep-21   | 449  |                               |         |
| 9       | Jorhat T&T Div                 | Computer Accessories                    | 10.905   | 40,474.00          | 36426.6                               | 18-06-2020 | 30-Sep-21   | 469  |                               |         |
| 10      | Jorhat T&T Div                 | Overhead Lines(Higher than 66 Kv)       | 10.601   | 6,33,537.00        | 570183.3                              | 27-07-2021 | 30-Sep-21   | 65   |                               |         |
| 11      | Mariami GSS                    | Other Plants & Equipment                | 10.502   | 1,04,910.00        | 94419                                 | 11-05-2021 | 30-Sep-21   | 142  |                               |         |
| 12      | Mariami GSS                    | Other Plants & Equipment                | 10.502   | 1,76,000.00        | 158400                                | 11-05-2021 | 30-Sep-21   | 142  |                               |         |
| 13      | Mariami GSS                    | Other Plants & Equipment                | 10.502   | 45,000.00          | 40500                                 | 11-05-2021 | 30-Sep-21   | 142  |                               |         |
| 14      | Mariami GSS                    | Other Plants & Equipment                | 10.502   | 69,000.00          | 62100                                 | 11-05-2021 | 30-Sep-21   | 142  |                               |         |
| 15      | Mariami GSS                    | Other Plants & Equipment                | 10.502   | 14,36,280.00       | 1292652                               | 03-06-2021 | 30-Sep-21   | 119  |                               |         |
| 16      | Mariami GSS                    | Other Plants & Equipment                | 10.502   | 16,530.00          | 14866                                 | 07-06-2021 | 30-Sep-21   | 115  |                               |         |
| 17      | Mariami GSS                    | Other Plants & Equipment                | 10.502   | 1,23,900.00        | 111510                                | 20-12-2017 | 30-Sep-21   | 1380   |                               |         |
| 18      | Mariami GSS                    | Other Plants & Equipment                | 10.502   | 17,66,920.00       | 1590328                               | 16-07-2021 | 30-Sep-21   | 76   |                               |         |
| 19      | Mariami GSS                    | Lighting Arrestors Station Type         | 10.511   | 7,544.00           | 6789.6                                | 29-06-2021 | 30-Sep-21   | 93   |                               |         |
| 20      | Mariami GSS                    | Overhead Lines(Higher than 66 Kv)       | 10.601   | 2,20,45,796.00     | 19841216.4                            | 15-03-2021 | 30-Sep-21   | 199  |                               |         |
| 21      | Mariami GSS                    | Electrical wiring & Fan installation    | 10.820   | 6,153.00           | 5537.7                                | 01-04-2021 | 30-Sep-21   | 182  |                               |         |
| 22      | Gargaon GSS                    | Other Plant & Equipment                 | 10.502   | 86,14,597.00       | 7753137.3                             | 20-03-2021 | 30-Sep-21   | 194  |                               |         |
| 23      | Gargaon GSS                    | Other Plant & Equipment                 | 10.502   | 39,21,295.00       | 3529165.5                             | 20-03-2021 | 30-Sep-21   | 194  |                               |         |
| 24      | Gargaon GSS                    | Computer Accessories                    | 10.905   | 1,56,500.00        | 140850                                | 17-06-2021 | 30-Sep-21   | 105  |                               |         |
| 25      | Gargaon GSS                    | Transformers                            | 10.501   | 2,57,25,540.00     | 23152986                              | 08-06-2020 | 30-Sep-21   | 479  |                               |         |
| 26      | Gargaon GSS                    | Transformers                            | 10.501   | 2,04,44,778.00     | 18400300.2                            | 30-09-2013 | 30-Sep-21   | 2922   |                               |         |
| 27      | Gargaon GSS                    | Transformers                            | 10.501   | 2,04,44,778.00     | 18400300.2                            | 30-09-2013 | 30-Sep-21   | 2922   |                               |         |
| 28      | Gargaon GSS                    | Other Plants & Equipment                | 10.502   | 2,04,44,778.00     | 18400300.2                            | 30-09-2013 | 30-Sep-21   | 2922   |                               |         |
| 29      | Gargaon GSS                    | Other Plants & Equipment                | 10.502   | 15,54,202.00       | 1398662.8                             | 11-11-2020 | 30-Sep-21   | 323  |                               |         |
| 30      | Gargaon GSS                    | Other Plants & Equipment                | 10.502   | 15,53,112.00       | 1397900.8                             | 06-02-2020 | 30-Sep-21   | 602  |                               |         |
| 31      | Gargaon GSS                    | Miscellaneous Civil Works               | 10.402   | 14,90,514.00       | 1341462.6                             | 06-07-2021 | 30-Sep-21   | 86   |                               |         |
| 32      | Gargaon GSS                    | Electrical wiring & Fan installation    | 10.820   | 8,320.00           | 7488                                  | 05-08-2021 | 30-Sep-21   | 56   |                               |         |
| 33      | Dibrugarh GSS                  | Transformers                            | 10.501   | 7,25,854.00        | 653268.6                              | 01-02-2021 | 30-Sep-21   | 241  |                               |         |
| 34      | Dibrugarh GSS                  | Transformers                            | 10.501   | 7,25,854.00        | 653268.6                              | 09-02-2021 | 30-Sep-21   | 233  |                               |         |
| 35      | Dibrugarh GSS                  | Transformers                            | 10.501   | 2,57,25,540.00     | 23152986                              | 08-06-2020 | 30-Sep-21   | 479  |                               |         |
| 36      | Dibrugarh GSS                  | Transformers                            | 10.501   | 2,04,44,778.00     | 18400300.2                            | 24-08-2020 | 30-Sep-21   | 402  |                               |         |
| 37      | Dibrugarh GSS                  | Transformers                            | 10.501   | 5,51,40,864.00     | 49626777.6                            | 31-08-2021 | 30-Sep-21   | 30   |                               |         |
| 38      | Dibrugarh GSS                  | Switch-gear                             | 10.507   | 27,140.00          | 24426                                 | 19-06-2020 | 30-Sep-21   | 468  |                               |         |
| 39      | Dibrugarh GSS                  | Fan Installation                        | 10.820   | 1,450.00           | 1305                                  | 19-03-2021 | 30-Sep-21   | 195  |                               |         |
| 40      | Dibrugarh GSS                  | Computers & accessories                 | 10.905   | 6,550.00           | 5715                                  | 06-07-2021 | 30-Sep-21   | 86   |                               |         |
| 41      | Goalpara GSS                   | Transformers                            | 10.501   | 3,11,07,687.00     | 27995918.3                            | 27-08-2021 | 30-Sep-21   | 34   |                               |         |
| 42      | Goalpara GSS                   | Meter Testing Laboratory tools & equipm | 10.518   | 5,42,800.00        | 488520                                | 08-09-2020 | 30-Sep-21   | 387  |                               |         |
| 43      | Goalpara GSS                   | Other Office Equipments                 | 10.909   | 58,092.00          | 52282.8                               | 12-05-2021 | 30-Sep-21   | 141  |                               |         |
| 44      | LA T&T Circle                  | Miscellaneous Civil Works               | 10.402   | 2,86,718.00        | 258046.2                              | 09-02-2021 | 30-Sep-21   | 233  |                               |         |
| 45      | LA T&T Circle                  | Furniture & Fixtures                    | 10.810   | 20,248.00          | 18223.2                               | 11-06-2021 | 30-Sep-21   | 111  |                               |         |
| 46      | LA T&T Circle                  | Furniture & Fixtures                    | 10.810   | 25,000.00          | 22500                                 | 07-09-2021 | 30-Sep-21   | 23   |                               |         |
| 47      | LA T&T Circle                  | Computers & Accessories                 | 10.905   | 7,850.00           | 7065                                  | 04-05-2021 | 30-Sep-21   | 149  |                               |         |
| 48      | LA T&T Circle                  | Other Office Equipments                 | 10.909   | 15,215.00          | 13693.5                               | 14-06-2021 | 30-Sep-21   | 108  |                               |         |
| 49      | LA T&T Circle                  | Other Office Equipments                 | 10.909   | 13,990.00          | 12591                                 | 01-04-2021 | 30-Sep-21   | 182  |                               |         |
| 50      | Rangia GSS                     | Land                                    | 10.101   | 67514465           | 60763018.5                            |            | 30-Sep-21   | 44469  | #R#F                          |         |
| 51      | Rangia GSS                     | Other Plants & Equipments               | 10.502   | 15,81,218.00       | 1423096.2                             | 10-12-2020 | 30-Sep-21   | 294  |                               |         |
| 52      | Rangia GSS                     | Other Plants & Equipments               | 10.502   | 28,05,639.00       | 2525075.1                             | 29-12-2020 | 30-Sep-21   | 275  |                               |         |
| 53      | Rangia GSS                     | Other Plants & Equipments               | 10.502   | 15,80,038.00       | 1423096.2                             | 22-06-2020 | 30-Sep-21   | 465  |                               |         |
| 54      | Rangia GSS                     | Air Conditioning Plant Static           | 10.515   | 4,37,792.00        | 394012.8                              | 06-04-2020 | 30-Sep-21   | 542  |                               |         |
| 55      | Rangia GSS                     | Air Conditioning Plant Static           | 10.515   | 2,91,862.00        | 262675.8                              | 06-04-2020 | 30-Sep-21   | 542  |                               |         |
| 56      | Rangia GSS                     | Air Conditioning Plant Static           | 10.515   | 2,18,895.00        | 197005.5                              | 06-04-2020 | 30-Sep-21   | 542  |                               |         |
| 57      | Rangia GSS                     | Other Buildings                         | 10.204   | 82,04,612.00       | 7384150.8                             | 29-05-2019 | 30-Sep-21   | 855  |                               |         |
| 58      | Rangia GSS                     | Other Buildings                         | 10.204   | 71,90,867.00       | 6471780.3                             | 20-04-2019 | 30-Sep-21   | 894  |                               |         |
| 59      | Rangia GSS                     | Transformers                            | 10.501   | 7,97,162.00        | 717445.8                              | 17-03-2019 | 30-Sep-21   | 928  |                               |         |
| 60      | Rangia GSS                     | Transformers                            | 10.501   | 7,97,162.00        | 717445.8                              | 17-03-2019 | 30-Sep-21   | 928  |                               |         |
| 61      | Rangia GSS                     | Other Plants & Equipments               | 10.502   | 1,03,328.00        | 92995.2                               | 11-06-2019 | 30-Sep-21   | 842  |                               |         |
| 62      | Rangia GSS                     | Overheads line (Higher than 66KV)       | 10.601   | 67,69,288.00       | 6092359.2                             | 30-09-2021 | 30-Sep-21   | 0  |                               |         |
| 63      | Rangia GSS                     | Overheads line (Higher than 66KV)       | 10.601   | 21,10,97,360.00    | 18998762.4                            | 20-03-2021 | 30-Sep-21   | 194  |                               |         |
| 64      | Rangia GSS                     | Furniture and fixtures                  | 10.810   | 3,79,054.00        | 341148.6                              | 03-08-2021 | 30-Sep-21   | 59   |                               |         |
| 65      | Rangia GSS                     | Furniture and fixtures                  | 10.810   | 3,79,054.00        | 341148.6                              | 03-08-2021 | 30-Sep-21   | 59   |                               |         |
| 66      | Rangia GSS                     | Overheads line (Higher than 66KV)       | 10.601   | 2,96,180.00        | 266562                                | 01-03-2021 | 30-Sep-21   | 213  |                               |         |
| 67      | Rangia GSS                     | Other Plants & Equipments               | 10.502   | 24,37,380.00       | 2193542                               | 06-07-2019 | 30-Sep-21   | 817  |                               |         |
| 68      | Rangia GSS                     | Other Plants & Equipments               | 10.502   | 1,40,360.00        | 126324                                | 03-07-2019 | 30-Sep-21   | 820  |                               |         |
| 69      | Rangia GSS                     | Other Plants & Equipments               | 10.502   | 1,40,360.00        | 126324                                | 04-07-2019 | 30-Sep-21   | 819  |                               |         |
| 70      | Rangia GSS                     | Computer & Accessories                  | 10.905   | 48,100.00          | 43290                                 | 19-01-2021 | 30-Sep-21   | 254  |                               |         |
| 71      | Rangia GSS                     | Transformers                            | 10.501   | 7,25,854.00        | 653268.6                              | 03-01-2020 | 30-Sep-21   | 636  |                               |         |
| 72      | Rangia GSS                     | Transformers                            | 10.501   | 7,25,854.00        | 653268.6                              | 23-02-2020 | 30-Sep-21   | 586  |                               |         |
| 73      | Rangia GSS                     | Transformers                            | 10.501   | 7,25,854.00        | 653268.6                              | 25-02-2020 | 30-Sep-21   | 583  |                               |         |
| 74      | Rangia GSS                     | Overheads line (Higher than 66KV)       | 10.601   | 18,93,924.00       | 1704531.6                             | 08-10-2020 | 30-Sep-21   | 357  |                               |         |
| 75      | Rangia GSS                     | Overheads line (Higher than 66KV)       | 10.601   | 18,93,924.00       | 1704531.6                             | 08-10-2020 | 30-Sep-21   | 357  |                               |         |
| 76      | Rangia GSS                     | Underground Cable Duck System           | 10.603   | 17,65,474.00       | 1588926.6                             | 24-08-2020 | 30-Sep-21   | 402  |                               |         |
| 77      | Rangia GSS                     | Other Plants & Equipments               | 10.502   | 13,52,594.00       | 1217334.6                             | 06-07-2019 | 30-Sep-21   | 817  |                               |         |
| 78      | Rangia GSS                     | Other Plants & Equipments               | 10.502   | 52,820.00          | 47538                                 | 06-07-2019 | 30-Sep-21   | 817  |                               |         |
| 79      | Rangia GSS                     | Overheads line (Higher than 66KV)       | 10.601   | -415.00            | -373.5                                | 30-09-2021 | 30-Sep-21   | 0  |                               |         |
| 80      | Rangia GSS                     | Overheads line (Higher than 66KV)       | 10.601   | 8,77,000.00        | 789300                                | 15-07-2021 | 30-Sep-21   | 77   |                               |         |
| 81      | Rangia GSS                     | Overheads line (Higher than 66KV)       | 10.601   | 32,568.00          | 29311.2                               | 07-06-2021 | 30-Sep-21   | 115  |                               |         |
| 82      | Rangia GSS                     | Overheads line (Higher than 66KV)       | 10.601   | 1,21,434.00        | 109290.6                              | 17-03-2021 | 30-Sep-21   | 197  |                               |         |
| 83      | Rangia GSS                     | Sweet Water Arrangement including Rese  | 10.311   | 3,32,261.00        | 299034.9                              | 16-04-2021 | 30-Sep-21   | 167  |                               |         |
| 84      | Rangia GSS                     | Furniture and fixtures                  | 10.810   | -6,04,568.00       | -544111.2                             | 20-03-2020 | 30-Sep-21   | 559  |                               |         |
| 85      | Guwahati Transmission Division | Miscellaneous Civil Works               | 10.402   | 3,15,618.00        | 284056.2                              | 24-01-2021 | 30-Sep-21   | 249  |                               |         |
| 86      | Guwahati Transmission Division | Other Plant and Equipment               | 10.502   | -8,25,930.00       | -743337                               | 14-09-2019 | 30-Sep-21   | 747  |                               |         |
| 87      | Kukurmara GSS                  | Other Plant and Equipment               | 10.502   | 44,80,400.00       | 4032360                               | 29-03-2021 | 30-Sep-21   | 185  |                               |         |
| 88      | Kukurmara GSS                  | Other Office Equipments                 | 10.909   | 4,800.00           | 4320                                  | 31-08-2021 | 30-Sep-21   | 30   |                               |         |
| 89      | Kukurmara GSS                  | Furniture and fixtures                  | 10.810   | 1,25,000.00        | 112500                                | 21-08-2021 | 30-Sep-21   | 40   |                               |         |
| 90      | Salakati GSS                   | Other Plant & Equipment                 | 10.502   | 1,62,58,715.00     | 14614843.5                            | 31-12-2020 | 30-Sep-21   | 273  |                               |         |
| 91      | Salakati GSS                   | Other Plant & Equipment                 | 10.502   | 2,93,04,339.00     | 26373905.1                            | 10-12-2020 | 30-Sep-21   | 294  |                               |         |
| 92      | Salakati GSS                   | Transformers                            | 10.501   | 6,49,73,737.00     | 58476363.3                            | 10-07-2021 | 30-Sep-21   | 82   |                               |         |
| 93      | Salakati GSS                   | Other Plant & Equipment                 | 10.502   | 22,172.00          | 19954.8                               | 18-02-2020 | 30-Sep-21   | 590  |                               |         |
| 94      | Salakati GSS                   | Other Plant & Equipment                 | 10.502   | 13,200.00          | 11880                                 | 22-04-2017 | 30-Sep-21   | 1622   |                               |         |
| 95      | Salakati GSS                   | Other Plant & Equipment                 | 10.502   | 94,766.00          | 85289.4                               | 20-02-2020 | 30-Sep-21   | 588  |                               |         |
| 96      | Dhalgaon GSS                   | Misc. Civil Works                       | 10.402   | 3,37,635.00        | 303871.5                              | 05-07-2016 | 30-Sep-21   | 1913   |                               |         |
| 97      | Dhalgaon GSS                   | Misc. Civil Works                       | 10.402   | 6,92,194.00        | 622974.6                              | 05-07-2016 | 30-Sep-21   | 1913   |                               |         |
| 98      | Dhalgaon GSS                   | Misc. Civil Works                       | 10.402   | 2,92,479.00        | 269231.1                              | 05-07-2016 | 30-Sep-21   | 1913   |                               |         |
| 99      | Dhalgaon GSS                   | Misc. Civil Works                       | 10.402   | 61,299.00          | 55169.4                               | 05-07-2016 | 30-Sep-21   | 1913   |                               |         |
| 100     | Dhalgaon GSS                   | Misc. Civil Works                       | 10.402   | 3,34,230.00        | 300807                                | 05-07-2016 | 30-Sep-21   | 1913   |                               |         |
| 101     | Dhalgaon GSS                   | Misc. Civil Works                       | 10.402   | 23,004.00          | 20703.6                               | 05-07-2016 | 30-Sep-21   | 1913   |                               |         |
| 102     | Dhalgaon GSS                   | Misc. Civil Works                       | 10.402   | 4,91,525.00        | 442372.5                              | 05-07-2016 | 30-Sep-21   | 1913   |                               |         |
| 103     | Dhalgaon GSS                   | Misc. Civil Works                       | 10.402   | 83,437.00          | 75093.3                               | 05-07-2016 | 30-Sep-21   | 1913   |                               |         |
| 104     | Dhalgaon GSS                   | Misc. Civil Works                       | 10.402   | 43,21,995.00       | 3889795.5                             | 05-07-2016 | 30-Sep-21   | 1913   |                               |         |
| 105     | Dhalgaon GSS                   | Other Plant & Equipments                | 10.502   | 3,69,902.00        | 332911.8                              | 09-09-2021 | 30-Sep-21   | 21   |                               |         |
| 106     | Dhalgaon GSS                   | Other Plant & Equipments                | 10.502   | 7,39,803.00        | 665822.7                              | 26-09-2021 | 30-Sep-21   | 4  |                               |         |
| 107     | Dhalgaon GSS                   | Other Plant & Equipments                | 10.502   | 14,58,868.0        |                                       |            |             |  |                               |         |

|     |                    |  |        |                 |              |            |           |       |       |
|-----|--------------------|--|--------|-----------------|--------------|------------|-----------|-------|-------|
| 112 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 10,59,882.00    | 953893.8     | 25-02-2019 | 30-Sep-21 | 948   |       |
| 113 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 9,13,728.00     | 822355.2     | 16-02-2019 | 30-Sep-21 | 957   |       |
| 114 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 7,47,589.00     | 672830.1     | 19-08-2019 | 30-Sep-21 | 773   |       |
| 115 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 17,26,620.00    | 1553958      | 06-02-2019 | 30-Sep-21 | 967   |       |
| 116 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 17,42,872.00    | 1568584.8    | 26-06-2017 | 30-Sep-21 | 1557  |       |
| 117 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 21,40,112.00    | 1926100.8    | 20-05-2017 | 30-Sep-21 | 1594  |       |
| 118 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 17,41,832.00    | 1567648.8    | 19-01-2018 | 30-Sep-21 | 1350  |       |
| 119 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 13,45,632.00    | 1211068.8    | 31-05-2017 | 30-Sep-21 | 1583  |       |
| 120 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 24,52,650.00    | 2207385      | 15-09-2019 | 30-Sep-21 | 746   |       |
| 121 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 16,70,652.00    | 1503586.8    | 20-06-2017 | 30-Sep-21 | 1563  |       |
| 122 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 38,69,810.00    | 3482829      | 15-05-2017 | 30-Sep-21 | 1599  |       |
| 123 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 16,77,732.00    | 1509958.8    | 27-02-2018 | 30-Sep-21 | 1311  |       |
| 124 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 23,93,010.00    | 2153709      | 31-05-2017 | 30-Sep-21 | 1583  |       |
| 125 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 27,14,771.00    | 2443293.9    | 15-09-2019 | 30-Sep-21 | 746   |       |
| 126 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 20,50,356.00    | 1845320.4    | 31-03-2018 | 30-Sep-21 | 1279  |       |
| 127 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 42,10,453.00    | 3789407.7    | 18-03-2018 | 30-Sep-21 | 1292  |       |
| 128 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 27,79,830.00    | 2501847      | 26-04-2018 | 30-Sep-21 | 1253  |       |
| 129 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 27,65,670.00    | 2489103      | 25-03-2018 | 30-Sep-21 | 1285  |       |
| 130 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 1,51,50,719.00  | 13635647.1   | 05-12-2020 | 30-Sep-21 | 299   |       |
| 131 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 3,59,027.00     | 323124.3     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 132 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 1,16,000.00     | 104400       | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 133 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 10,49,203.00    | 944282.7     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 134 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 5,48,089.00     | 493280.1     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 135 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 2,63,980.00     | 237582       | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 136 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 1,34,130.00     | 120717       | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 137 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 46,51,700.00    | 41865.3      | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 138 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 1,933.00        | 1739.7       | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 139 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 4,02,086.00     | 361877.4     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 140 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 2,42,157.00     | 217941.3     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 141 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 1,43,790.00     | 129411       | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 142 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 4,60,681.00     | 414612.9     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 143 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 4,54,696.00     | 409226.4     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 144 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 1,92,194.00     | 172374.6     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 145 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 58,785.00       | 52906.5      | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 146 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 78,379.00       | 70541.1      | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 147 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 1,20,724.00     | 108651.6     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 148 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 2,09,956.00     | 189960.4     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 149 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 5,21,234.00     | 469110.6     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 150 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 3,92,964.00     | 353667.6     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 151 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 48,789.00       | 43910.1      | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 152 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 5,358.00        | 4822.2       | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 153 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 68,512.00       | 61660.8      | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 154 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 2,44,682.00     | 220213.8     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 155 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 1,43,650.00     | 129285       | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 156 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 3,35,265.00     | 304738.5     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 157 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 22,230.00       | 20077        | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 158 | Dhaligaon GSS      | Other Plant & Equipments                   | 10.502 | 6,78,404.00     | 610563.6     | 05-07-2016 | 30-Sep-21 | 1913  |       |
| 159 | Dhaligaon GSS      | Batteries Including Charging Equipments    | 10.508 | 8,43,766.00     | 759389.4     | 13-10-2017 | 30-Sep-21 | 1448  |       |
| 160 | Dhaligaon GSS      | Batteries Including Charging Equipments    | 10.508 | 8,43,766.00     | 759389.4     | 10-10-2017 | 30-Sep-21 | 1451  |       |
| 161 | Dhaligaon GSS      | Batteries Including Charging Equipments    | 10.508 | 8,43,766.00     | 759389.4     | 18-03-2018 | 30-Sep-21 | 1292  |       |
| 162 | Dhaligaon GSS      | Batteries Including Charging Equipments    | 10.508 | 8,43,766.00     | 759389.4     | 09-10-2017 | 30-Sep-21 | 1452  |       |
| 163 | Dhaligaon GSS      | Batteries Including Charging Equipments    | 10.508 | 8,43,766.00     | 759389.4     | 09-10-2017 | 30-Sep-21 | 1452  |       |
| 164 | Dhaligaon GSS      | Lightning Arrestors Station Type           | 10.511 | 9,56,232.00     | 860608.8     | 29-06-2017 | 30-Sep-21 | 1554  |       |
| 165 | Dhaligaon GSS      | Lightning Arrestors Station Type           | 10.511 | 5,28,576.00     | 475718.4     | 23-06-2017 | 30-Sep-21 | 1560  |       |
| 166 | Dhaligaon GSS      | Lightning Arrestors Station Type           | 10.511 | 5,28,816.00     | 475934.4     | 20-05-2017 | 30-Sep-21 | 1594  |       |
| 167 | Dhaligaon GSS      | Lightning Arrestors Station Type           | 10.511 | 5,27,220.00     | 474498       | 26-04-2018 | 30-Sep-21 | 1253  |       |
| 168 | Dhaligaon GSS      | Lightning Arrestors Station Type           | 10.511 | 5,28,576.00     | 475718.4     | 31-05-2017 | 30-Sep-21 | 1583  |       |
| 169 | Dhaligaon GSS      | Over Head Lines Higher Than 66 KV          | 10.601 | 76,78,536.00    | 6200682.4    | 21-12-2017 | 30-Sep-21 | 1379  |       |
| 170 | Dhaligaon GSS      | Over Head Lines Higher Than 66 KV          | 10.601 | 97,99,291.00    | 8193961.9    | 04-03-2021 | 30-Sep-21 | 210   |       |
| 171 | Dhaligaon GSS      | Other Miscellaneous Equipments             | 10.525 | 51,247.00       | 46122.3      | 16-12-2020 | 30-Sep-21 | 288   |       |
| 172 | Dhaligaon GSS      | Other Office Equipments                    | 10.909 | 11,400.00       | 10260        | 29-05-2021 | 30-Sep-21 | 124   |       |
| 173 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | 12,68,850.00    | 1141965      | 04-05-2019 | 30-Sep-21 | 880   |       |
| 174 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | 48,96,608.00    | 4406947.2    | 04-05-2019 | 30-Sep-21 | 880   |       |
| 175 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | 18,24,664.00    | 1642197.6    | 04-05-2019 | 30-Sep-21 | 880   |       |
| 176 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | 68,28,720.00    | 6145848      | 04-05-2019 | 30-Sep-21 | 880   |       |
| 177 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | 44,98,650.00    | 4048785      | 04-05-2019 | 30-Sep-21 | 880   |       |
| 178 | Sarusajai GSS      | Overhead Lines                             | 10.601 | 1,12,100.00     | 100890       | 28-01-2021 | 30-Sep-21 | 245   |       |
| 179 | Sarusajai GSS      | Computer & Accessories                     | 10.905 | 9,723.00        | 8750.7       | 20-08-2021 | 30-Sep-21 | 41    |       |
| 180 | Sarusajai GSS      | Computer & Accessories                     | 10.905 | 21,500.00       | 19550        | 05-05-2021 | 30-Sep-21 | 148   |       |
| 181 | Sarusajai GSS      | Computer & Accessories                     | 10.905 | 60,473.00       | 56225.7      | 26-08-2021 | 30-Sep-21 | 35    |       |
| 182 | Sarusajai GSS      | Other Office Equipment                     | 10.909 | 24,900.10       | 22410.09     | 30-07-2021 | 30-Sep-21 | 62    |       |
| 183 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | 9,20,795.00     | 828715.5     | 19-11-2020 | 30-Sep-21 | 315   |       |
| 184 | Sarusajai GSS      | Tools & equipment                          | 10.518 | 33,27,600.00    | 2994840      | 30-08-2021 | 30-Sep-21 | 31    | #REF! |
| 185 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | -9,23,410.54    | -831069.486  | 27-04-2021 | 30-Sep-21 | 156   | #REF! |
| 186 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | -8,04,507.57    | -724056.813  | 22-06-2021 | 30-Sep-21 | 100   | #REF! |
| 187 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | -48,75,965.21   | -4388368.689 | 20-07-2021 | 30-Sep-21 | 72    | #REF! |
| 188 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | -17,66,920.00   | -1590228     | 06-06-2019 | 30-Sep-21 | 847   |       |
| 189 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | -64,792.77      | -58313.499   | 18-08-2021 | 30-Sep-21 | 43    | #REF! |
| 190 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | -6,03,648.31    | -543283.478  | 27-04-2021 | 30-Sep-21 | 156   | #REF! |
| 191 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | -2,75,18,584.00 | -24766725.6  | 07-05-2021 | 30-Sep-21 | 146   | #REF! |
| 192 | Sarusajai GSS      | Other Plant & Equipment                    | 10.502 | -3,97,000.00    | -357300      | 27-08-2021 | 30-Sep-21 | 34    | #REF! |
| 193 | PLCC Jorhat        | Computer and Accessories                   | 10.905 | 64,550.00       | 58095        | 05-06-2021 | 30-Sep-21 | 117   | #REF! |
| 194 | PLCC Jorhat        | Computer and Accessories                   | 10.905 | 3,000.00        | 2700         | 13-08-2021 | 30-Sep-21 | 48    | #REF! |
| 195 | SLDC Kabilipara    | Furnitures and fixtures                    | 10.810 | 74,500.00       | 67050        | 08-06-2021 | 30-Sep-21 | 114   | #REF! |
| 196 | SLDC Kabilipara    | Air Conditioning Plant                     | 10.516 | 2,44,150.00     | 219735       | 18-06-2021 | 30-Sep-21 | 104   | #REF! |
| 197 | SLDC Kabilipara    | Communication Equipment-Radio & high       | 10.512 | 10,65,346.00    | 958811.4     | 01-06-2021 | 30-Sep-21 | 121   |       |
| 198 | SLDC Kabilipara    | Communication Equipment-Radio & high       | 10.512 | 41,300.00       | 37170        | 01-06-2021 | 30-Sep-21 | 121   |       |
| 199 | MRT Circle Narenji | Air Conditioning Plant Static              | 10.515 | 1,75,018.00     | 157516.2     | 20-04-2021 | 30-Sep-21 | 163   |       |
| 200 | MRT Circle Narenji | Electrical wiring & Fan installation       | 10.82  | 7,264.00        | 6537.6       | 20-04-2021 | 30-Sep-21 | 163   | #REF! |
| 201 | Tezpur T&C Div     | Other Plants & Equipments                  | 10.502 | 10,79,700.00    | 971730       | 26-02-2020 | 30-Sep-21 | 582   | #REF! |
| 202 | Tezpur T&C Div     | Other Plants & Equipments                  | 10.502 | 26,06,912.00    | 2346220.8    | 02-07-2021 | 30-Sep-21 | 90    | #REF! |
| 203 | Tezpur T&C Div     | Other Plants & Equipments                  | 10.502 | 32,39,100.00    | 2915190      | 02-07-2021 | 30-Sep-21 | 90    |       |
| 204 | Tezpur T&C Div     | Other Plants & Equipments                  | 10.502 | 51,56,600.00    | 4640940      | 27-07-2020 | 30-Sep-21 | 430   |       |
| 205 | Tezpur T&C Div     | Other Plants & Equipments                  | 10.502 | 13,44,020.00    | 1209618      | 02-07-2021 | 30-Sep-21 | 90    |       |
| 206 | Tezpur T&C Div     | Other Plants & Equipments                  | 10.502 | 17,99,500.00    | 1619550      | 28-07-2020 | 30-Sep-21 | 429   |       |
| 207 | Tezpur T&C Div     | Meter Testing Laboratory tools & equipm    | 10.518 | 6,37,200.00     | 573480       | 03-08-2021 | 30-Sep-21 | 58    |       |
| 208 | Tezpur T&C Div     | Meter Testing Laboratory tools & equipm    | 10.518 | 3,81,140.00     | 343026       | 03-08-2021 | 30-Sep-21 | 58    |       |
| 209 | Tezpur T&C Div     | Meter Testing Laboratory tools & equipm    | 10.518 | 10,70,826.00    | 963743.4     | 03-08-2021 | 30-Sep-21 | 58    |       |
| 210 | MRT Div Jorhat     | Other Plant & Equipment                    | 10.502 | 10,79,700.00    | 971730       | 03-03-2020 | 30-Sep-21 | 576   |       |
| 211 | MRT Div Jorhat     | Other Plant & Equipment                    | 10.502 | 26,06,912.00    | 2346220.8    | 01-07-2021 | 30-Sep-21 | 91    |       |
| 212 | MRT Div Jorhat     | Other Plant & Equipment                    | 10.502 | 32,39,100.00    | 2915190      | 01-07-2021 | 30-Sep-21 | 91    |       |
| 213 | MRT Div Jorhat     | Other Plant & Equipment                    | 10.502 | 51,56,600.00    | 4640940      | 29-07-2020 | 30-Sep-21 | 428   |       |
| 214 | MRT Div Jorhat     | Other Plant & Equipment                    | 10.502 | 17,99,500.00    | 1619550      | 29-07-2020 | 30-Sep-21 | 428   |       |
| 215 | MRT Div Jorhat     | Meter Testing Laboratory Tools & Equipm    | 10.518 | 54,71,660.00    | 4924494      | 09-05-2019 | 30-Sep-21 | 875   |       |
| 216 | MRT Div Jorhat     | Meter Testing Laboratory Tools & Equipm    | 10.518 | 6,37,200.00     | 573480       | 02-08-2021 | 30-Sep-21 | 59    |       |
| 217 | MRT Div Jorhat     | Meter Testing Laboratory Tools & Equipm    | 10.518 | 3,81,140.00     | 343026       | 02-08-2021 | 30-Sep-21 | 59    |       |
| 218 | MRT Div Jorhat     | Meter Testing Laboratory Tools & Equipm    | 10.518 | 10,70,826.40    | 963743.76    | 02-08-2021 | 30-Sep-21 | 59    |       |
| 219 | Nagaon T&T Div     | Cost of land development on leasehold land | 10.103 | 27,867.00       | 25080.3      |            | 30-Sep-21 | 44469 |       |
| 220 | Nagaon T&T Div     | Other Buildings                            | 10.204 | 1,33,20,886.00  | 11988797.4   | 30-04-2021 | 30-Sep-21 | 153   |       |
| 221 | Nagaon T&T Div     | Other plants and Equipments                | 10.502 |                 |              |            |           |       |       |

|     |                     |  |        |                 |                   |            |           |             |  |  |       |
|-----|---------------------|--|--------|-----------------|-------------------|------------|-----------|-------------|--|--|-------|
| 239 | North Lakhimpur GSS | Other Plant & Equipments                   | 10.502 | 12,44,115.00    | <b>1119703.5</b>  | 26-03-2021 | 30-Sep-21 | <b>188</b>  |  |  |       |
| 240 | North Lakhimpur GSS | Other Plant & Equipments                   | 10.502 | 9,139.00        | <b>8225.1</b>     | 26-03-2021 | 30-Sep-21 | <b>188</b>  |  |  | #REF! |
| 241 | North Lakhimpur GSS | Other Plant & Equipments                   | 10.502 | 12,21,1932.00   | <b>1090738.8</b>  | 26-03-2021 | 30-Sep-21 | <b>188</b>  |  |  | #REF! |
| 242 | North Lakhimpur GSS | Other Plant & Equipments                   | 10.502 | 9,97,237.00     | <b>897513.3</b>   | 31-01-2021 | 30-Sep-21 | <b>242</b>  |  |  | #REF! |
| 243 | North Lakhimpur GSS | Other Plant & Equipments                   | 10.502 | 63,450.00       | <b>57105</b>      | 16-06-2021 | 30-Sep-21 | <b>106</b>  |  |  | #REF! |
| 244 | North Lakhimpur GSS | Switchgear includin cable connection       | 10.507 | 5,72,096.00     | <b>514886.4</b>   | 24-07-21   | 30-Sep-21 | <b>69</b>   |  |  | #REF! |
| 245 | North Lakhimpur GSS | Tools and Jacks                            | 10.520 | 27,135.00       | <b>24323.5</b>    | 23-07-21   | 30-Sep-21 | <b>68</b>   |  |  | #REF! |
| 246 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 50,8113.00      | <b>45731.7</b>    | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  | #REF! |
| 247 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 77,653.00       | <b>69887.7</b>    | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 248 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 14,350.00       | <b>12915</b>      | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 249 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 34,583.00       | <b>31124.7</b>    | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 250 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 11,400.00       | <b>10260</b>      | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 251 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 6,799.00        | <b>6119.1</b>     | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 252 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 22,611.00       | <b>20349.9</b>    | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 253 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 35,981.00       | <b>32382.9</b>    | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 254 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 6,563.00        | <b>5906.7</b>     | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 255 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 9,749.00        | <b>8774.1</b>     | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 256 | North Lakhimpur GSS | Furniture & Fixture                        | 10.810 | 21,312.00       | <b>19180.8</b>    | 09-09-21   | 30-Sep-21 | <b>21</b>   |  |  |       |
| 257 | North Lakhimpur GSS | Electrical Wiring Light & Fan Installation | 10.820 | 29,680.00       | <b>26712</b>      | 09-08-21   | 30-Sep-21 | <b>52</b>   |  |  |       |
| 258 | Sikhar T&T Circle   | Furniture & Fixture                        | 10.810 | 64,310.00       | <b>57879</b>      | 16-08-2021 | 30-Sep-21 | <b>45</b>   |  |  |       |
| 259 | Sikhar T&T Circle   | Furniture & Fixture                        | 10.810 | 22,420.00       | <b>20178</b>      | 16-08-2021 | 30-Sep-21 | <b>45</b>   |  |  |       |
| 260 | Sikhar T&T Circle   | Computer & Accessories                     | 10.905 | 11,740.00       | <b>10566</b>      | 06-04-2021 | 30-Sep-21 | <b>177</b>  |  |  |       |
| 261 | Panchgram GSS       | LINES & CABLE NETWORK                      | 10.601 | 21,120.00       | <b>19008</b>      | 06-02-2021 | 30-Sep-21 | <b>236</b>  |  |  |       |
| 262 | Panchgram GSS       | Office Equipments                          | 10.905 | 60,200.00       | <b>54180</b>      | 04-08-2021 | 30-Sep-21 | <b>57</b>   |  |  |       |
| 263 | Panchgram GSS       | LINES & CABLE NETWORK                      | 10.601 | 85,114.00       | <b>76602.6</b>    | 27-01-2021 | 30-Sep-21 | <b>246</b>  |  |  |       |
| 264 | Panchgram GSS       | Transformers                               | 10.501 | 1,78,95,615.00  | <b>16106053.5</b> | 26-03-2019 | 30-Sep-21 | <b>919</b>  |  |  |       |
| 265 | Panchgram GSS       | Transformers                               | 10.501 | -1,60,95,040.00 | <b>-14485536</b>  | 07-09-2011 | 30-Sep-21 | <b>3676</b> |  |  | #REF! |
| 266 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 1,75,372.00     | <b>157834.8</b>   | 03-04-2021 | 30-Sep-21 | <b>180</b>  |  |  | #REF! |
| 267 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 58,651.00       | <b>52785.9</b>    | 03-Apr-21  | 30-Sep-21 | <b>180</b>  |  |  | #REF! |
| 268 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 7,000.00        | <b>6300</b>       | 03-04-2021 | 30-Sep-21 | <b>180</b>  |  |  | #REF! |
| 269 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 39,199.00       | <b>35279.1</b>    | 03-04-2021 | 30-Sep-21 | <b>180</b>  |  |  | #REF! |
| 270 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 17,821.00       | <b>16038.9</b>    | 03-04-2021 | 30-Sep-21 | <b>180</b>  |  |  | #REF! |
| 271 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 5,399.00        | <b>4859.1</b>     | 03-04-2021 | 30-Sep-21 | <b>180</b>  |  |  | #REF! |
| 272 | Corporate AEGCL     | Furniture & Fixture                        | 10.810 | 5,81,893.00     | <b>523703.7</b>   | 09-02-2021 | 30-Sep-21 | <b>233</b>  |  |  |       |
| 273 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 40,000.00       | <b>36000</b>      | 22-04-2021 | 30-Sep-21 | <b>161</b>  |  |  |       |
| 274 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 8,47,024.00     | <b>762321.6</b>   | 16-03-2021 | 30-Sep-21 | <b>198</b>  |  |  |       |
| 275 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 6,29,100.00     | <b>566190</b>     | 16-03-2021 | 30-Sep-21 | <b>198</b>  |  |  | #REF! |
| 276 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 4,35,900.00     | <b>392310</b>     | 16-03-2021 | 30-Sep-21 | <b>198</b>  |  |  | #REF! |
| 277 | Corporate AEGCL     | Other Furniture & Fixtures and Elect. Lig  | 10.850 | 12,345.00       | <b>11110.5</b>    | 11-05-2021 | 30-Sep-21 | <b>142</b>  |  |  | #REF! |
| 278 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 75,000.00       | <b>67500</b>      | 11-05-2021 | 30-Sep-21 | <b>142</b>  |  |  | #REF! |
| 279 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 46,610.00       | <b>41949</b>      | 21-05-2021 | 30-Sep-21 | <b>132</b>  |  |  | #REF! |
| 280 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 11,500.00       | <b>10350</b>      | 21-05-2021 | 30-Sep-21 | <b>132</b>  |  |  | #REF! |
| 281 | Corporate AEGCL     | Air Conditioning Plant Static              | 10.516 | 1,15,544.00     | <b>103886</b>     | 10-05-2021 | 30-Sep-21 | <b>143</b>  |  |  | #REF! |
| 282 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 9,800.00        | <b>8820</b>       | 29-05-2021 | 30-Sep-21 | <b>124</b>  |  |  | #REF! |
| 283 | Corporate AEGCL     | Furniture & Fixture                        | 10.810 | 1,55,760.00     | <b>140184</b>     | 03-06-2021 | 30-Sep-21 | <b>119</b>  |  |  | #REF! |
| 284 | Corporate AEGCL     | furniture & Fixture                        | 10.810 | 1,22,720.00     | <b>110448</b>     | 03-06-2021 | 30-Sep-21 | <b>119</b>  |  |  | #REF! |
| 285 | Corporate AEGCL     | furniture & Fixture                        | 10.810 | 7,080.00        | <b>6372</b>       | 03-06-2021 | 30-Sep-21 | <b>119</b>  |  |  | #REF! |
| 286 | Corporate AEGCL     | furniture & Fixture                        | 10.810 | 44,250.00       | <b>39825</b>      | 10-06-2021 | 30-Sep-21 | <b>112</b>  |  |  | #REF! |
| 287 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 1,16,220.00     | <b>104598</b>     | 17-06-2021 | 30-Sep-21 | <b>105</b>  |  |  | #REF! |
| 288 | Corporate AEGCL     | Furniture & Fixture                        | 10.810 | 18,880.00       | <b>16992</b>      | 12-06-2021 | 30-Sep-21 | <b>110</b>  |  |  | #REF! |
| 289 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 9,48,450.00     | <b>853605</b>     | 16-06-2021 | 30-Sep-21 | <b>106</b>  |  |  | #REF! |
| 290 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 2,25,500.00     | <b>202950</b>     | 08-06-2021 | 30-Sep-21 | <b>114</b>  |  |  | #REF! |
| 291 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 41,949.00       | <b>37754.1</b>    | 12-07-2021 | 30-Sep-21 | <b>80</b>   |  |  | #REF! |
| 292 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 13,999.00       | <b>12599.1</b>    | 02-07-2021 | 30-Sep-21 | <b>90</b>   |  |  | #REF! |
| 293 | Corporate AEGCL     | Office Building                            | 10.202 | 1,12,95,019.00  | <b>10165517.1</b> | 16-12-2020 | 30-Sep-21 | <b>288</b>  |  |  | #REF! |
| 294 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 4,30,975.00     | <b>387375.5</b>   | 14-07-2021 | 30-Sep-21 | <b>78</b>   |  |  | #REF! |
| 295 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 27,140.00       | <b>24426</b>      | 28-07-2021 | 30-Sep-21 | <b>64</b>   |  |  | #REF! |
| 296 | Corporate AEGCL     | Furniture & Fixture                        | 10.810 | 14,160.00       | <b>12744</b>      | 31-07-2021 | 30-Sep-21 | <b>61</b>   |  |  | #REF! |
| 297 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 1,72,000.00     | <b>154800</b>     | 07-08-2021 | 30-Sep-21 | <b>54</b>   |  |  | #REF! |
| 298 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 96,430.00       | <b>86787</b>      | 06-08-2021 | 30-Sep-21 | <b>55</b>   |  |  | #REF! |
| 299 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 4,84,195.00     | <b>435775.5</b>   | 06-08-2021 | 30-Sep-21 | <b>55</b>   |  |  | #REF! |
| 300 | Corporate AEGCL     | Telephone & Fax                            | 10.906 | 15,999.00       | <b>14399.1</b>    | 17-08-2021 | 30-Sep-21 | <b>44</b>   |  |  | #REF! |
| 301 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 26,699.00       | <b>24029.1</b>    | 03-08-2021 | 30-Sep-21 | <b>58</b>   |  |  | #REF! |
| 302 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 11,600.00       | <b>10440</b>      | 03-09-2021 | 30-Sep-21 | <b>27</b>   |  |  | #REF! |
| 303 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 41,949.00       | <b>37754.1</b>    | 04-09-2021 | 30-Sep-21 | <b>26</b>   |  |  | #REF! |
| 304 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 36,736.00       | <b>33062.4</b>    | 20-09-2021 | 30-Sep-21 | <b>363</b>  |  |  | #REF! |
| 305 | Corporate AEGCL     | Meter Testing Laboratory tools & equipm    | 10.518 | 2,86,531.00     | <b>257877.9</b>   | 03-08-2021 | 30-Sep-21 | <b>58</b>   |  |  | #REF! |
| 306 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 24,000.00       | <b>19096</b>      | 20-06-2021 | 30-Sep-21 | <b>3389</b> |  |  | #REF! |
| 307 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 1,659.00        | <b>1493.1</b>     | 31-05-2013 | 30-Sep-21 | <b>3044</b> |  |  | #REF! |
| 308 | Corporate AEGCL     | Computer & Accessories                     | 10.905 | 33,171.00       | <b>29853.9</b>    | 31-05-2013 | 30-Sep-21 | <b>3044</b> |  |  | #REF! |
| 309 | Corporate AEGCL     | Furniture & Fixture                        | 10.810 | 2,39,472.00     | <b>215524.8</b>   | 08-05-2021 | 30-Sep-21 | <b>145</b>  |  |  | #REF! |
| 310 | Corporate AEGCL     | Other Office Equipment                     | 10.909 | 24,900.00       | <b>22410</b>      | 15-06-2021 | 30-Sep-21 | <b>107</b>  |  |  | #REF! |
| 311 | Tinsukia GSS        | Metering Equipment                         | 10.604 | 32,869.00       | <b>29582.1</b>    | 17-05-2021 | 30-Sep-21 | <b>136</b>  |  |  | #REF! |
| 312 | Tinsukia GSS        | Metering Equipment                         | 10.604 | 12,468.00       | <b>11221.2</b>    | 17-05-2021 | 30-Sep-21 | <b>136</b>  |  |  | #REF! |
| 313 | Tinsukia GSS        | Others                                     | 10.850 | 7,130.00        | <b>6417</b>       | 27-04-21   | 30-Sep-21 | <b>156</b>  |  |  | #REF! |
| 314 | Tinsukia GSS        | Others                                     | 10.850 | 19,500.00       | <b>17550</b>      | 22-07-21   | 30-Sep-21 | <b>70</b>   |  |  | #REF! |
| 315 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 72,391.00       | <b>65151.9</b>    | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 316 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 28,433.00       | <b>25589.7</b>    | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 317 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 2,39,450.00     | <b>215502</b>     | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 318 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 1,360.00        | <b>1224</b>       | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 319 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 45,208.00       | <b>40687.2</b>    | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 320 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 5,501.00        | <b>4950.9</b>     | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 321 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 32,219.00       | <b>28997.1</b>    | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 322 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 4,448.00        | <b>4003.2</b>     | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 323 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 64,224.00       | <b>57801.6</b>    | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 324 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 43,774.00       | <b>39396.6</b>    | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 325 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 85,842.00       | <b>77257.8</b>    | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 326 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 6,840.00        | <b>6156</b>       | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 327 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 26,014.00       | <b>23412.6</b>    | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 328 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 1,271.00        | <b>1143.9</b>     | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 329 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 8,934.00        | <b>8040.6</b>     | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 330 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 3,507.00        | <b>3156.3</b>     | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 331 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 4,173.00        | <b>3717.7</b>     | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 332 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 4,778.00        | <b>4300.2</b>     | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 333 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 6,178.00        | <b>5560.2</b>     | 27-11-2015 | 30-Sep-21 | <b>2134</b> |  |  | #REF! |
| 334 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 38,54,897.00    | <b>3469407.3</b>  | 04-03-2020 | 30-Sep-21 | <b>575</b>  |  |  | #REF! |
| 335 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 7,96,829.00     | <b>717146.1</b>   | 01-08-2018 | 30-Sep-21 | <b>1156</b> |  |  | #REF! |
| 336 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 13,00,782.00    | <b>1170703.8</b>  | 04-03-2020 | 30-Sep-21 | <b>575</b>  |  |  | #REF! |
| 337 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 10,61,460.00    | <b>955314</b>     | 11-11-2019 | 30-Sep-21 | <b>689</b>  |  |  | #REF! |
| 338 | Tinsukia GSS        | Other plant & equipment                    | 10.502 | 7,96,829.0      |                   |            |           |             |  |  |       |

|     |                          |   |        |                     |                     |            |           |              |  |              |          |
|-----|--------------------------|---|--------|---------------------|---------------------|------------|-----------|--------------|--|--------------|----------|
| 370 | Samaguri GSS             | Other Plants and Equipments             | 10.502 | 3,88,227.00         | 349404.3            | 29-09-2015 | 30-Sep-21 | 2193         |  | #REF!        |          |
| 371 | Samaguri GSS             | Other Plants and Equipments             | 10.502 | 13,10,515.00        | 1179463.5           | 25-07-2010 | 30-Sep-21 | 4085         |  |              |          |
| 372 | Samaguri GSS             | Other Plants and Equipments             | 10.502 | 2,46,080.00         | 221472              | 25-07-2010 | 30-Sep-21 | 4085         |  |              |          |
| 373 | Samaguri GSS             | Other Plants and Equipments             | 10.502 | 1,43,96,204.00      | 12956583.6          | 31-12-2020 | 30-Sep-21 | 273          |  |              |          |
| 374 | Samaguri GSS             | Other Plants and Equipments             | 10.502 | -13,52,594.00       | -1217334.6          | 06-07-2019 | 30-Sep-21 | 817          |  |              |          |
| 375 | Samaguri GSS             | Other Plants and Equipments             | 10.502 | -9,20,795.00        | -828715.5           | 19-11-2020 | 30-Sep-21 | 315          |  | #REF!        |          |
| 376 | Samaguri GSS             | Other Plants and Equipments             | 10.502 | -9,20,795.00        | -828715.5           | 19-11-2020 | 30-Sep-21 | 315          |  | #REF!        |          |
| 377 | Samaguri GSS             | Overhead Lines                          | 10.601 | 12,27,850.00        | 1123066             | 01-06-2018 | 30-Sep-21 | 1217         |  |              |          |
| 378 | Samaguri GSS             | Overhead Lines                          | 10.601 | 12,27,533.00        | 200275.7            | 01-06-2018 | 30-Sep-21 | 1217         |  |              |          |
| 379 | Samaguri GSS             | Furniture & Fixtures                    | 10.810 | 1,86,600.00         | 167940              | 04-06-2021 | 30-Sep-21 | 118          |  |              |          |
| 380 | Samaguri GSS             | Other Office Equipments                 | 10.909 | 24,900.10           | 22410.09            | 02-08-2021 | 30-Sep-21 | 59           |  |              |          |
| 381 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -54,10,300.00       | -4869270            | 19-03-2020 | 30-Sep-21 | 560          |  |              |          |
| 382 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -21,18,100.00       | -1906290            | 19-03-2020 | 30-Sep-21 | 560          |  |              |          |
| 383 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -54,10,300.00       | -4869270            | 19-03-2020 | 30-Sep-21 | 560          |  |              |          |
| 384 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -53,98,500.00       | -4858650            | 21-03-2020 | 30-Sep-21 | 558          |  |              |          |
| 385 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -26,06,912.00       | -2346220.8          | 06-08-2020 | 30-Sep-21 | 420          |  |              |          |
| 386 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -26,06,912.00       | -2346220.8          | 13-07-2020 | 30-Sep-21 | 444          |  |              |          |
| 387 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -13,44,020.00       | -1209618            | 17-08-2020 | 30-Sep-21 | 409          |  |              |          |
| 388 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -13,44,020.00       | -1209618            | 30-07-2020 | 30-Sep-21 | 427          |  |              |          |
| 389 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -27,57,660.00       | -2481894            | 21-08-2020 | 30-Sep-21 | 405          |  |              |          |
| 390 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -24,19,000.00       | -2177100            | 29-07-2020 | 30-Sep-21 | 428          |  |              |          |
| 391 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -24,19,000.00       | -2177100            | 25-07-2020 | 30-Sep-21 | 432          |  |              |          |
| 392 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -51,56,600.00       | -4640940            | 13-08-2020 | 30-Sep-21 | 413          |  |              |          |
| 393 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -51,56,600.00       | -4640940            | 13-08-2020 | 30-Sep-21 | 413          |  |              |          |
| 394 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -51,56,600.00       | -4640940            | 13-08-2020 | 30-Sep-21 | 413          |  |              |          |
| 395 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -51,56,600.00       | -4640940            | 13-08-2020 | 30-Sep-21 | 413          |  |              |          |
| 396 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -51,56,600.00       | -4640940            | 13-08-2020 | 30-Sep-21 | 413          |  |              |          |
| 397 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -17,99,500.00       | -1619550            | 25-08-2020 | 30-Sep-21 | 401          |  |              |          |
| 398 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -17,99,500.00       | -1619550            | 25-08-2020 | 30-Sep-21 | 401          |  |              |          |
| 399 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -17,99,500.00       | -1619550            | 25-08-2020 | 30-Sep-21 | 401          |  |              |          |
| 400 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -17,99,500.00       | -1619550            | 25-08-2020 | 30-Sep-21 | 401          |  |              |          |
| 401 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -17,99,500.00       | -1619550            | 25-08-2020 | 30-Sep-21 | 401          |  |              |          |
| 402 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -9,06,240.00        | -815616             | 25-08-2020 | 30-Sep-21 | 401          |  |              |          |
| 403 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -26,06,912.00       | -2346220.8          | 10-09-2020 | 30-Sep-21 | 385          |  |              |          |
| 404 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -26,06,912.00       | -2346220.8          | 05-12-2020 | 30-Sep-21 | 299          |  |              |          |
| 405 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -26,06,912.00       | -2346220.8          | 27-02-2021 | 30-Sep-21 | 215          |  |              |          |
| 406 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -32,39,100.00       | -2915190            | 13-10-2020 | 30-Sep-21 | 352          |  |              |          |
| 407 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -32,39,100.00       | -2915190            | 13-10-2020 | 30-Sep-21 | 352          |  |              |          |
| 408 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -32,39,100.00       | -2915190            | 13-10-2020 | 30-Sep-21 | 352          |  |              |          |
| 409 | MRT DIVISION.AEGCL.NAREN | Plant & Equipment                       | 10.502 | -32,39,100.00       | -2915190            | 13-10-2020 | 30-Sep-21 | 352          |  |              |          |
| 410 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -54,71,660.00       | -4924494            | 11-06-2019 | 30-Sep-21 | 842          |  |              |          |
| 411 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -54,71,660.00       | -4924494            | 11-06-2019 | 30-Sep-21 | 842          |  |              |          |
| 412 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -54,71,660.00       | -4924494            | 11-06-2019 | 30-Sep-21 | 842          |  |              |          |
| 413 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -54,71,660.00       | -4924494            | 11-06-2019 | 30-Sep-21 | 842          |  |              |          |
| 414 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-Sep-21 | 750          |  |              |          |
| 415 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-Sep-21 | 750          |  |              |          |
| 416 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-Sep-21 | 750          |  | #REF!        |          |
| 417 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-Sep-21 | 750          |  | #REF!        |          |
| 418 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-Sep-21 | 750          |  |              |          |
| 419 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-Sep-21 | 764          |  |              |          |
| 420 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-Sep-21 | 764          |  |              |          |
| 421 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-Sep-21 | 764          |  |              |          |
| 422 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-Sep-21 | 764          |  |              |          |
| 423 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-Sep-21 | 764          |  |              |          |
| 424 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-Sep-21 | 681          |  |              |          |
| 425 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-Sep-21 | 681          |  |              |          |
| 426 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-Sep-21 | 681          |  |              |          |
| 427 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-Sep-21 | 681          |  |              |          |
| 428 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-Sep-21 | 681          |  |              |          |
| 429 | MRT DIVISION.AEGCL.NAREN | Meter Testing Laboratory Tools & Equipm | 10.518 | -33,27,600.00       | -2994840            | 11-06-2019 | 30-Sep-21 | 842          |  |              |          |
| 430 | Silchar T&T Div          | OTHER PLANTS & EQUIPMENTS               | 10.502 | 15,93,018.00        | 1433716.2           | 23-09-2020 | 30-Sep-21 | 372          |  |              |          |
| 431 | Silchar T&T Div          | BATTERIES INCLUDING CHARGING I          | 10.508 | 5,36,958.00         | 483262.2            | 25-01-2018 | 30-Sep-21 | 1344         |  |              |          |
| 432 | Silchar T&T Div          | BATTERIES INCLUDING CHARGING I          | 10.508 | 5,36,958.00         | 483262.2            | 22-02-2018 | 30-Sep-21 | 1316         |  |              |          |
| 433 | Silchar T&T Div          | BATTERIES INCLUDING CHARGING I          | 10.508 | 5,36,958.00         | 483262.2            | 29-01-2018 | 30-Sep-21 | 1340         |  |              |          |
| 434 | Silchar T&T Div          | Transformer                             | 10.501 | -1,78,95,615.00     | -16106053.5         | 26-03-2019 | 30-Sep-21 | 919          |  |              |          |
| 435 | Silchar T&T Div          | OTHER PLANTS & EQUIPMENTS               | 10.502 | 59,31,978.00        | 5338780.2           | 12-02-2021 | 30-Sep-21 | 230          |  |              |          |
| 436 | Silchar T&T Div          | Furniture and Fixtures                  | 10.810 | 22,262.00           | 20035.8             | 01-08-2021 | 30-Sep-21 | 54           |  |              |          |
| 437 | Silchar T&T Div          | Communication Equipment                 | 10.512 | 27,54,004.00        | 2478603.6           | 28-10-2020 | 30-Sep-21 | 337          |  |              |          |
| 438 | Silchar T&T Div          | Transformer                             | 10.501 | 1,60,95,040.00      | 14485536            | 29-07-2021 | 30-Sep-21 | 63           |  | #REF!        |          |
| 439 | 132 KV GSS Kahilpara     | MISC CIVIL WORKS                        | 10.402 | 1,45,216.00         | 130694.4            | 16-03-2020 | 30-Sep-21 | 563          |  | #REF!        |          |
| 440 | 132 KV GSS Kahilpara     | MISC CIVIL WORKS                        | 10.402 | 8,01,430.00         | 721287              | 16-06-2020 | 30-Sep-21 | 471          |  |              |          |
| 441 | 132 KV GSS Kahilpara     | MISC CIVIL WORKS                        | 10.402 | 7,20,100.00         | 648090              | 18-11-2020 | 30-Sep-21 | 316          |  |              |          |
| 442 | 132 KV GSS Kahilpara     | MISC CIVIL WORKS                        | 10.402 | 15,84,923.00        | 1426430.7           | 01-10-2020 | 30-Sep-21 | 364          |  |              |          |
| 443 | 132 KV GSS Kahilpara     | MISC CIVIL WORKS                        | 10.402 | 9,65,273.00         | 868745.7            | 31-01-2021 | 30-Sep-21 | 242          |  |              |          |
| 444 | 132 KV GSS Kahilpara     | TRANSFORMERS                            | 10.501 | 2,65,000.00         | 238500              | 13-12-2018 | 30-Sep-21 | 1022         |  |              |          |
| 445 | 132 KV GSS Kahilpara     | TRANSFORMERS                            | 10.501 | 1,73,460.00         | 156114              | 03-05-2019 | 30-Sep-21 | 881          |  |              |          |
| 446 | 132 KV GSS Kahilpara     | COMMUNICATION EQUIPMENT RAD             | 10.512 | 66,080.00           | 59472               | 08-08-2020 | 30-Sep-21 | 418          |  |              |          |
| 447 | 132 KV GSS Kahilpara     | METER TESTING LABORATORY TOG            | 10.518 | 5,42,800.00         | 488520              | 05-09-2020 | 30-Sep-21 | 390          |  |              |          |
| 448 | 132 KV GSS Kahilpara     | OTHER OFFICE EQUIPMENT                  | 10.909 | 24,898.20           | 22408.38            | 23-07-2021 | 30-Sep-21 | 70           |  | #REF!        |          |
| 449 | 132 KV GSS Kahilpara     | ELECTRIC WIRING LIGHT & FAN INS         | 10.820 | 3,22,561.00         | 290304.9            | 31-05-2020 | 30-Sep-21 | 487          |  | #REF!        |          |
| 450 | 132 KV GSS Kahilpara     | ELECTRIC WIRING LIGHT & FAN INS         | 10.820 | 4,83,842.00         | 435457.8            | 16-03-2020 | 30-Sep-21 | 563          |  | #REF!        |          |
| 451 | 132 KV GSS Kahilpara     | ELECTRIC WIRING LIGHT & FAN INS         | 10.820 | 3,22,561.00         | 290304.9            | 31-05-2020 | 30-Sep-21 | 487          |  | #REF!        |          |
| 452 | 132 KV GSS Kahilpara     | AIR CONDITIONING PLANT PORTAB           | 10.516 | 4,37,792.00         | 394012.8            | 19-03-2020 | 30-Sep-21 | 560          |  | #REF!        |          |
| 453 | 132 KV GSS Kahilpara     | AIR CONDITIONING PLANT PORTAB           | 10.516 | 4,37,792.00         | 394012.8            | 19-03-2020 | 30-Sep-21 | 560          |  | #REF!        |          |
| 454 | 132 KV GSS Kahilpara     | AIR CONDITIONING PLANT PORTAB           | 10.516 | 2,18,896.00         | 197006.4            | 19-03-2020 | 30-Sep-21 | 560          |  | #REF!        |          |
| 455 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 22,15,994.00        | 1994394.6           | 17-10-2020 | 30-Sep-21 | 348          |  | #REF!        |          |
| 456 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 23,600.00           | 21240               | 21-12-2018 | 30-Sep-21 | 1014         |  | #REF!        |          |
| 457 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 3,20,407.00         | 288366.3            | 30-09-2019 | 30-Sep-21 | 731          |  | #REF!        |          |
| 458 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 3,18,654.00         | 286778.6            | 30-09-2019 | 30-Sep-21 | 731          |  | #REF!        |          |
| 459 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 3,08,714.00         | 277842.6            | 30-09-2019 | 30-Sep-21 | 731          |  | #REF!        |          |
| 460 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 1,03,649.00         | 93284.1             | 30-09-2019 | 30-Sep-21 | 731          |  | #REF!        |          |
| 461 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 4,40,016.00         | 40614.4             | 15-06-2020 | 30-Sep-21 | 472          |  | #REF!        |          |
| 462 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 3,37,852.00         | 304066.8            | 26-12-2019 | 30-Sep-21 | 644          |  | #REF!        |          |
| 463 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 3,37,852.00         | 304066.8            | 28-12-2020 | 30-Sep-21 | 276          |  |              |          |
| 464 | 132 KV GSS Kahilpara     | OTHER PLANT & EQUIPMENT                 | 10.502 | 1,29,38,700.00      | 11644830            | 01-07-2021 | 30-Sep-21 | 91           |  |              |          |
|     |                          | <b>TOTAL</b>                            |        | <b>79,77,55,497</b> | <b>71,79,79,947</b> |            | 30-Sep-21 | <b>44469</b> |  | <b>#REF!</b> | <b>-</b> |

ASSAM ELECTRICITY GRID CORPORATION LTD.

DEPRECIATION ON ASSET ADDITION DURING H1 2021-22 CALCULATION SHEET

(In Rs.)

| SL. NO. | NAME OF THE UNIT               | HEAD                      | A/C CODE | ASSET AMOUNT (RS.) | 90% OF THE ORIGINAL COST OF THE ASSET | DOC        |           | No. Of Days | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff Regulations, 2015) | Depreciation as on 31.03.2020 | Remarks |
|---------|--------------------------------|---------------------------|----------|--------------------|---------------------------------------|------------|-----------|-------------|--|-------------------------------|---------|
| 1       | UA T&T Circle Jorhat           | Land                      | 10.101   | 15086994.70        | 14117945.23                           | 07-04-2021 | 30-Sep-21 | 176         | 0.00%  |                               |         |
| 2       | Rangia GSS                     | Land                      | 10.101   | 67534445           | 60763015.5                            |            | 30-Sep-21 | 44469       | 0.00%  |                               |         |
| 3       | Corporate AEGL                 | Office Building           | 10.202   | 1,12,95,019.00     | 1,01,55,517.1                         | 16-12-2020 | 30-Sep-21 | 288         | 3.34%  |                               |         |
| 4       | Rangia GSS                     | Other Buildings           | 10.204   | 82,04,612.00       | 73,84,150.8                           | 29-05-2019 | 30-Sep-21 | 855         | 3.34%  |                               |         |
| 5       | Rangia GSS                     | Other Buildings           | 10.204   | 71,90,867.00       | 64,71,780.3                           | 20-04-2019 | 30-Sep-21 | 894         | 3.34%  |                               |         |
| 6       | Nagaon T&T Div                 | Other Buildings           | 10.204   | 1,33,20,886.00     | 1,19,88,797.4                         | 30-04-2021 | 30-Sep-21 | 153         | 3.34%  |                               |         |
| 7       | Samaguri GSS                   | Miscellaneous Civil Works | 10.402   | 15,280.00          | 13,752                                | 30-12-2020 | 30-Sep-21 | 274         | 3.34%  |                               |         |
| 8       | Samaguri GSS                   | Miscellaneous Civil Works | 10.402   | 15,280.00          | 13,752                                | 25-08-2021 | 30-Sep-21 | 36          | 3.34%  |                               |         |
| 9       | Nagaon T&T Div                 | Miscellaneous Civil Works | 10.402   | 27,867.00          | 25,080.9                              |            | 30-Sep-21 | 44469       | 3.34%  |                               |         |
| 10      | Rangia GSS                     | Miscellaneous Civil Works | 10.402   | 5,32,251.00        | 4,790,34.9                            | 16-04-2021 | 30-Sep-21 | 167         | 3.34%  |                               |         |
| 11      | Gargaon GSS                    | Miscellaneous Civil Works | 10.402   | 14,90,514.00       | 13,41,462.6                           | 08-07-2021 | 30-Sep-21 | 86          | 3.34%  |                               |         |
| 12      | LA T&T Circle                  | Miscellaneous Civil Works | 10.402   | 2,86,718.00        | 2,58,046.2                            | 09-02-2021 | 30-Sep-21 | 133         | 3.34%  |                               |         |
| 13      | Guwahati Transmission Division | Miscellaneous Civil Works | 10.402   | 3,15,618.00        | 2,84,056.2                            | 24-01-2021 | 30-Sep-21 | 249         | 3.34%  |                               |         |
| 14      | Dhaligaon GSS                  | Misc. Civil Works         | 10.402   | 3,37,635.00        | 3,03,871.5                            | 05-07-2016 | 30-Sep-21 | 1913        | 3.34%  |                               |         |
| 15      | Dhaligaon GSS                  | Misc. Civil Works         | 10.402   | 6,92,194.00        | 6,22,974.6                            | 05-07-2016 | 30-Sep-21 | 1913        | 3.34%  |                               |         |
| 16      | Dhaligaon GSS                  | Misc. Civil Works         | 10.402   | 2,92,479.00        | 2,63,231.1                            | 05-07-2016 | 30-Sep-21 | 1913        | 3.34%  |                               |         |
| 17      | Dhaligaon GSS                  | Misc. Civil Works         | 10.402   | 61,299.00          | 55,169.1                              | 05-07-2016 | 30-Sep-21 | 1913        | 3.34%  |                               |         |
| 18      | Dhaligaon GSS                  | Misc. Civil Works         | 10.402   | 3,34,230.00        | 3,00,807                              | 05-07-2016 | 30-Sep-21 | 1913        | 3.34%  |                               |         |
| 19      | Dhaligaon GSS                  | Misc. Civil Works         | 10.402   | 23,004.00          | 20,703.6                              | 05-07-2016 | 30-Sep-21 | 1913        | 3.34%  |                               |         |
| 20      | Dhaligaon GSS                  | Misc. Civil Works         | 10.402   | 4,91,525.00        | 4,42,372.5                            | 05-07-2016 | 30-Sep-21 | 1913        | 3.34%  |                               |         |
| 21      | Dhaligaon GSS                  | Misc. Civil Works         | 10.402   | 83,437.00          | 75,093.3                              | 05-07-2016 | 30-Sep-21 | 1913        | 3.34%  |                               |         |
| 22      | Dhaligaon GSS                  | Misc. Civil Works         | 10.402   | 43,21,995.00       | 38,89,795.5                           | 05-07-2016 | 30-Sep-21 | 1913        | 3.34%  |                               |         |
| 23      | North Lakhimpur GSS            | Misc. Civil Works         | 10.402   | 4,31,207.00        | 3,88,096.3                            | 23-02-2021 | 30-Sep-21 | 219         | 3.34%  |                               |         |
| 24      | North Lakhimpur GSS            | Misc. Civil Works         | 10.402   | 12,200.00          | 10,980                                | 28-07-2021 | 30-Sep-21 | 64          | 3.34%  |                               |         |
| 25      | 132 KV GSS Kahilpara           | MISC CIVIL WORKS          | 10.402   | 1,45,216.00        | 1,30,694.4                            | 16-03-2020 | 30-Sep-21 | 563         | 3.34%  |                               |         |
| 26      | 132 KV GSS Kahilpara           | MISC CIVIL WORKS          | 10.402   | 8,01,430.00        | 7,21,287                              | 16-06-2020 | 30-Sep-21 | 471         | 3.34%  |                               |         |
| 27      | 132 KV GSS Kahilpara           | MISC CIVIL WORKS          | 10.402   | 7,20,100.00        | 6,48,090                              | 18-11-2020 | 30-Sep-21 | 316         | 3.34%  |                               |         |
| 28      | 132 KV GSS Kahilpara           | MISC CIVIL WORKS          | 10.402   | 15,84,923.00       | 14,26,430.7                           | 01-10-2020 | 30-Sep-21 | 364         | 3.34%  |                               |         |
| 29      | 132 KV GSS Kahilpara           | MISC CIVIL WORKS          | 10.402   | 9,65,273.00        | 8,68,745.7                            | 31-01-2021 | 30-Sep-21 | 242         | 3.34%  |                               |         |
| 30      | Samaguri GSS                   | Misc. Civil Works         | 10.402   | 1,68,239.00        | 1,51,423.1                            | 15-02-2021 | 30-Sep-21 | 227         | 3.34%  |                               |         |
| 31      | Gargaon GSS                    | Transformers              | 10.501   | 2,57,25,540.00     | 2,315,296                             | 08-06-2020 | 30-Sep-21 | 479         | 5.28%  |                               |         |
| 32      | Gargaon GSS                    | Transformers              | 10.501   | 2,04,44,778.00     | 1,84,00,300.2                         | 30-09-2013 | 30-Sep-21 | 2922        | 5.28%  |                               |         |
| 33      | Gargaon GSS                    | Transformers              | 10.501   | -2,04,44,778.00    | -1,84,00,300.2                        | 30-09-2013 | 30-Sep-21 | 2922        | 5.28%  |                               |         |
| 34      | Dibrugarh GSS                  | Transformers              | 10.501   | 7,25,854.00        | 6,53,268.6                            | 01-02-2021 | 30-Sep-21 | 241         | 5.28%  |                               |         |
| 35      | Dibrugarh GSS                  | Transformers              | 10.501   | 7,25,854.00        | 6,53,268.6                            | 09-02-2021 | 30-Sep-21 | 233         | 5.28%  |                               |         |
| 36      | Dibrugarh GSS                  | Transformers              | 10.501   | -2,57,25,540.00    | -2,315,296                            | 08-06-2020 | 30-Sep-21 | 479         | 5.28%  |                               |         |
| 37      | Dibrugarh GSS                  | Transformers              | 10.501   | 2,04,44,778.00     | 1,84,00,300.2                         | 24-08-2020 | 30-Sep-21 | 402         | 5.28%  |                               |         |
| 38      | Dibrugarh GSS                  | Transformers              | 10.501   | 5,51,40,864.00     | 4,96,26,777.6                         | 31-08-2021 | 30-Sep-21 | 30          | 5.28%  |                               |         |
| 39      | Goalpara GSS                   | Transformers              | 10.501   | 3,11,07,687.00     | 2,799,691.8                           | 27-08-2021 | 30-Sep-21 | 34          | 5.28%  |                               |         |
| 40      | Rangia GSS                     | Transformers              | 10.501   | 7,97,162.00        | 7,17,445.8                            | 17-03-2019 | 30-Sep-21 | 928         | 5.28%  |                               |         |
| 41      | Rangia GSS                     | Transformers              | 10.501   | 7,97,162.00        | 7,17,445.8                            | 17-03-2019 | 30-Sep-21 | 928         | 5.28%  |                               |         |
| 42      | Rangia GSS                     | Transformers              | 10.501   | 7,25,854.00        | 6,53,268.6                            | 03-01-2020 | 30-Sep-21 | 636         | 5.28%  |                               |         |
| 43      | Rangia GSS                     | Transformers              | 10.501   | 7,25,854.00        | 6,53,268.6                            | 23-02-2020 | 30-Sep-21 | 586         | 5.28%  |                               |         |
| 44      | Rangia GSS                     | Transformers              | 10.501   | 7,25,854.00        | 6,53,268.6                            | 25-02-2020 | 30-Sep-21 | 583         | 5.28%  |                               |         |
| 45      | Salakati GSS                   | Transformers              | 10.501   | 6,49,73,737.00     | 5,84,76,363.3                         | 10-07-2021 | 30-Sep-21 | 82          | 5.28%  |                               |         |
| 46      | Depota GSS                     | Transformer               | 10.501   | 2,07,97,263.00     | 1,87,17,536.7                         | 28-02-2016 | 30-Sep-21 | 2041        | 5.28%  |                               |         |
| 47      | Depota GSS                     | Transformer               | 10.501   | -2,25,35,057.00    | -2,028,155.3                          | 07-08-2018 | 30-Sep-21 | 1150        | 5.28%  |                               |         |
| 48      | Depota GSS                     | Transformer               | 10.501   | 4,33,462.00        | 3,901,115.8                           | 25-03-2020 | 30-Sep-21 | 554         | 5.28%  |                               |         |
| 49      | Pancharam GSS                  | Transformers              | 10.501   | 1,78,95,615.00     | 1,61,06,053.3                         | 26-05-2019 | 30-Sep-21 | 919         | 5.28%  |                               |         |
| 50      | Pancharam GSS                  | Transformers              | 10.501   | -1,60,95,040.00    | -1,44,85,539                          | 07-09-2011 | 30-Sep-21 | 3676        | 5.28%  |                               |         |
| 51      | Silchar T&T Div                | Transformer               | 10.501   | -1,78,95,615.00    | -1,61,06,053.3                        | 26-05-2019 | 30-Sep-21 | 919         | 5.28%  |                               |         |
| 52      | Silchar T&T Div                | Transformer               | 10.501   | 1,60,95,040.00     | 1,44,85,536                           | 29-07-2021 | 30-Sep-21 | 63          | 5.28%  |                               |         |
| 53      | 132 KV GSS Kahilpara           | TRANSFORMERS              | 10.501   | 2,65,000.00        | 2,38,500                              | 13-12-2018 | 30-Sep-21 | 1022        | 5.28%  |                               |         |
| 54      | 132 KV GSS Kahilpara           | TRANSFORMERS              | 10.501   | 1,73,460.00        | 1,56,114                              | 03-05-2019 | 30-Sep-21 | 881         | 5.28%  |                               |         |
| 55      | Tinsukia GSS                   | Transformers              | 10.501   | 1,48,680.00        | 1,33,812                              | 21-01-2021 | 30-Sep-21 | 252         | 5.28%  |                               |         |
| 56      | Tinsukia GSS                   | Transformers              | 10.501   | 1,48,680.00        | 1,33,812                              | 17-03-2019 | 30-Sep-21 | 928         | 5.28%  |                               |         |
| 57      | Tinsukia GSS                   | Transformers              | 10.501   | 1,48,680.00        | 1,33,812                              | 02-03-2020 | 30-Sep-21 | 577         | 5.28%  |                               |         |
| 58      | Tinsukia GSS                   | Transformers              | 10.501   | 6,00,002.00        | 5,401,018                             | 19-03-2019 | 30-Sep-21 | 926         | 5.28%  |                               |         |
| 59      | Tinsukia GSS                   | Transformers              | 10.501   | 1,26,503.00        | 1,13,852.7                            | 15-05-2019 | 30-Sep-21 | 930         | 5.28%  |                               |         |
| 60      | Tinsukia GSS                   | Transformers              | 10.501   | 1,43,754.00        | 1,29,378.6                            | 15-05-2019 | 30-Sep-21 | 930         | 5.28%  |                               |         |
| 61      | Samaguri GSS                   | Transformers              | 10.501   | 2,25,35,057.00     | 2,028,155.3                           | 07-08-2018 | 30-Sep-21 | 1150        | 5.28%  |                               |         |
| 62      | Samaguri GSS                   | Transformers              | 10.501   | -1,80,42,633.00    | -1,62,38,69.7                         | 24-11-2015 | 30-Sep-21 | 2137        | 5.28%  |                               |         |
| 63      | Samaguri GSS                   | Transformers              | 10.501   | -2,07,97,263.00    | -1,87,17,536.7                        | 28-02-2016 | 30-Sep-21 | 2041        | 5.28%  |                               |         |
| 64      | Samaguri GSS                   | Transformers              | 10.501   | -5,51,40,864.00    | -4,96,26,777.6                        | 31-08-2021 | 30-Sep-21 | 30          | 5.28%  |                               |         |
| 65      | Jorhat T&T Div                 | Other Plant & Equipment   | 10.502   | 15,50,752.00       | 13,95,676.8                           | 02-07-2020 | 30-Sep-21 | 455         | 5.28%  |                               |         |
| 66      | Jorhat T&T Div                 | Other Plant & Equipment   | 10.502   | 15,50,752.00       | 13,95,676.8                           | 08-07-2020 | 30-Sep-21 | 449         | 5.28%  |                               |         |
| 67      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 1,04,910.00        | 94,419                                | 11-05-2021 | 30-Sep-21 | 142         | 5.28%  |                               |         |
| 68      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 1,76,000.00        | 1,58,400                              | 11-05-2021 | 30-Sep-21 | 142         | 5.28%  |                               |         |
| 69      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 45,000.00          | 40,500                                | 11-05-2021 | 30-Sep-21 | 142         | 5.28%  |                               |         |
| 70      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 69,000.00          | 62,100                                | 11-05-2021 | 30-Sep-21 | 142         | 5.28%  |                               |         |
| 71      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 14,36,280.00       | 12,92,652                             | 03-06-2021 | 30-Sep-21 | 119         | 5.28%  |                               |         |
| 72      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 16,520.00          | 14,868                                | 07-06-2021 | 30-Sep-21 | 115         | 5.28%  |                               |         |
| 73      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 1,23,900.00        | 1,11,510                              | 20-12-2017 | 30-Sep-21 | 1380        | 5.28%  |                               |         |
| 74      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 17,66,920.00       | 15,90,228                             | 16-07-2021 | 30-Sep-21 | 76          | 5.28%  |                               |         |
| 75      | Gargaon GSS                    | Other Plant & Equipment   | 10.502   | 86,14,597.00       | 77,53,137.3                           | 20-03-2021 | 30-Sep-21 | 194         | 5.28%  |                               |         |
| 76      | Gargaon GSS                    | Other Plant & Equipment   | 10.502   | 39,21,295.00       | 35,291,65.5                           | 20-03-2021 | 30-Sep-21 | 194         | 5.28%  |                               |         |
| 77      | Gargaon GSS                    | Other Plants & Equipment  | 10.502   | -2,04,44,778.00    | -1,84,00,300.2                        | 30-09-2013 | 30-Sep-21 | 2922        | 5.28%  |                               |         |
| 78      | Gargaon GSS                    | Other Plants & Equipment  | 10.502   | 15,34,292.00       | 13,808,62.8                           | 11-11-2020 | 30-Sep-21 | 323         | 5.28%  |                               |         |
| 79      | Gargaon GSS                    | Other Plants & Equipment  | 10.502   | 15,53,112.00       | 13,97,800.8                           | 08-02-2020 | 30-Sep-21 | 602         | 5.28%  |                               |         |
| 80      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 15,51,218.00       | 14,028,96.2                           | 10-12-2020 | 30-Sep-21 | 294         | 5.28%  |                               |         |
| 81      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 28,05,639.00       | 25,25,075.1                           | 29-12-2020 | 30-Sep-21 | 275         | 5.28%  |                               |         |
| 82      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 15,80,038.00       | 14,22,034.2                           | 22-06-2020 | 30-Sep-21 | 465         | 5.28%  |                               |         |
| 83      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 1,03,328.00        | 92,995.2                              | 11-06-2019 | 30-Sep-21 | 842         | 5.28%  |                               |         |
| 84      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 24,37,380.00       | 21,93,642                             | 06-07-2019 | 30-Sep-21 | 817         | 5.28%  |                               |         |
| 85      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 1,40,360.00        | 1,26,324                              | 03-07-2019 | 30-Sep-21 | 820         | 5.28%  |                               |         |
| 86      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 1,40,360.00        | 1,26,324                              | 04-07-2019 | 30-Sep-21 | 819         | 5.28%  |                               |         |
| 87      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 13,52,594.00       | 12,17,334.6                           | 06-07-2019 | 30-Sep-21 | 817         | 5.28%  |                               |         |
| 88      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 5,82,000.00        | 4,73,8                                | 06-07-2019 | 30-Sep-21 | 817         | 5.28%  |                               |         |
| 89      | Guwahati Transmission Division | Other Plant and Equipment | 10.502   | 48,25,930.00       | 43,337                                | 14-09-2019 | 30-Sep-21 | 747         | 5.28%  |                               |         |
| 90      | Kukurumra GSS                  | Other Plant & Equipment   | 10.502   | 44,80,400.00       | 40,2360                               | 29-02-2021 | 30-Sep-21 | 185         | 5.28%  |                               |         |
| 91      | Salakati GSS                   | Other Plant & Equipment   | 10.502   | 1,62,38,715.00     | 1,461,484.5                           | 31-12-2020 | 30-Sep-21 | 273         | 5.28%  |                               |         |
| 92      | Salakati GSS                   | Other Plant & Equipment   | 10.502   | 2,93,04,339.00     | 2,637,390.5                           | 10-12-2020 | 30-Sep-21 | 294         | 5.28%  |                               |         |
| 93      | Salakati GSS                   | Other Plant & Equipment   | 10.502   | 22,172.00          | 19,954.8                              | 18-02-2020 | 30-Sep-21 | 590         | 5.28%  |                               |         |
| 94      | Salakati GSS                   | Other Plant & Equipment   | 10.502   | 13,200.00          | 11,880                                | 22-04-2017 | 30-Sep-21 | 1622        | 5.28%  |                               |         |
| 95      | Salakati GSS                   | Other Plant & Equipment   | 10.502   | 94,766.00          | 85,289.4                              | 20-02-2020 | 30-Sep-21 | 588         | 5.28%  |                               |         |
| 96      | Dhaligaon GSS                  | Other Plant & Equipments  | 10.502   | 3,69,902.00        | 3,329,11.8                            | 09-09-2021 | 30-Sep-21 | 21          | 5.28%  |                               |         |
| 97      | Dhaligaon GSS                  | Other Plant & Equipments  | 10.502   | 7,39,803.00        | 6,658,27.7                            | 26-09-2021 | 30-Sep-21 | 4           | 5.28%  |                               |         |

















|     |                               |  |        |          |           |            |           |
|-----|-------------------------------|--|--------|----------|-----------|------------|-----------|
| 331 | 220 KV GSS, MARIANI           | Furniture and Fixtures                         | 10.810 | 7,670    | 31-Mar-21 | 27-11-2015 | 30-Sep-21 |
| 332 | 132 KV GSS, DIBRUGARH         | Furniture and Fixtures                         | 10.810 | 2,29,688 | 10-Sep-20 | 27-11-2015 | 30-Sep-21 |
| 333 | 132 KV GSS, DIBRUGARH         | Furniture and Fixtures                         | 10.810 | 88,795   | 19-Jan-21 | 27-11-2015 | 30-Sep-21 |
| 334 | LA T&T CIRCLE NARANGI         | Furniture and Fixtures                         | 10.810 | 11,980   | 12-Jan-21 | 04-03-2020 | 30-Sep-21 |
| 335 | BONGAIGAON T&T CIRCLE         | Furniture and Fixtures                         | 10.810 | 9,500    | 20-Sep-20 | 01-08-2018 | 30-Sep-21 |
| 336 | 220 KV SALAKATI GSS           | Furniture and Fixtures                         | 10.810 | 3,97,795 | 23-Nov-20 | 04-03-2020 | 30-Sep-21 |
| 337 | SLDC DIVN KAHILIPARA          | Furniture and Fixtures                         | 10.810 | 63,600   | 30-Jun-20 | 11-11-2019 | 30-Sep-21 |
| 338 | SLDC DIVN KAHILIPARA          | Furniture and Fixtures                         | 10.810 | 76,700   | 17-Aug-20 | 21-09-2018 | 30-Sep-21 |
| 339 | SLDC DIVN KAHILIPARA          | Furniture and Fixtures                         | 10.810 | 43,020   | 28-Sep-20 | 31-12-2020 | 30-Sep-21 |
| 340 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 1,27,086 | 27-Aug-20 | 18-03-2020 | 30-Sep-21 |
| 341 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 27,730   | 08-Jan-21 | 18-03-2020 | 30-Sep-21 |
| 342 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 35,459   | 08-Jan-21 | 17-10-2020 | 30-Sep-21 |
| 343 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 2,10,335 | 08-Mar-21 | 01-10-2020 | 30-Sep-21 |
| 344 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 9,900    | 17-Mar-21 | 21-05-2020 | 30-Sep-21 |
| 345 | CORPORATE AEGCL               | Furniture & Fixtures                           | 10.81  | 19,800   | 25-Aug-20 | 06-09-2020 | 30-Sep-21 |
| 346 | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 12-Jun-20 | 10-09-2020 | 30-Sep-21 |
| 347 | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 6,009    | 08-Dec-20 | 07-09-2020 | 30-Sep-21 |
| 348 | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 55,378   | 08-Dec-20 | 21-01-2021 | 30-Sep-21 |
| 349 | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 6,162    | 31-Mar-21 | 17-03-2019 | 30-Sep-21 |
| 350 | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 4,83,842 | 05-Jun-20 | 02-03-2020 | 30-Sep-21 |
| 351 | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 1,47,696 | 08-Dec-20 | 19-03-2019 | 30-Sep-21 |
| 352 | 220 KV GSS, MARIANI           | Electrical wiring, light and fan installations | 10.820 | 12,018   | 08-Dec-20 | 15-03-2019 | 30-Sep-21 |
| 353 | 132 KV GSS, DIBRUGARH         | Electrical wiring, light and fan installations | 10.820 | 67,549   | 03-Dec-20 | 15-03-2019 | 30-Sep-21 |
| 354 | 132 KV GSS, DIBRUGARH         | Electrical wiring, light and fan installations | 10.820 | 49,232   | 03-Dec-20 | 01-07-2021 | 30-Sep-21 |
| 355 | 132 KV GSS, DIBRUGARH         | Electrical wiring, light and fan installations | 10.820 | 49,232   | 03-Dec-20 | 01-09-2021 | 30-Sep-21 |
| 356 | 132 KV GSS, DIBRUGARH         | Electrical wiring, light and fan installations | 10.820 | 98,174   | 03-Dec-20 | 05-08-2021 | 30-Sep-21 |
| 357 | T&T DIVISION JORHAT           | Electrical wiring, light and fan installations | 10.820 | 45,081   | 17-Dec-20 | 30-12-2020 | 30-Sep-21 |
| 358 | T&T DIVISION JORHAT           | Electrical wiring, light and fan installations | 10.820 | 51,235   | 17-Dec-20 | 25-08-2021 | 30-Sep-21 |
| 359 | T&T DIVISION JORHAT           | Electrical wiring, light and fan installations | 10.820 | 1,23,080 | 17-Dec-20 | 15-02-2021 | 30-Sep-21 |
| 360 | 220KV GSS TINSUKIA            | Electrical wiring, light and fan installations | 10.820 | 2,82,939 | 03-Dec-20 | 07-08-2018 | 30-Sep-21 |
| 361 | 220KV GSS TINSUKIA            | Electrical wiring, light and fan installations | 10.820 | 24,550   | 17-Mar-21 | 24-11-2015 | 30-Sep-21 |
| 362 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 69,632   | 09-Dec-20 | 28-02-2016 | 30-Sep-21 |
| 363 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 17-Mar-21 | 31.08.2021 | 30-Sep-21 |
| 364 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 38,534   | 09-Dec-20 | 17-08-2019 | 30-Sep-21 |
| 365 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 33,029   | 09-Dec-20 | 26-08-2019 | 30-Sep-21 |
| 366 | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 55,048   | 09-Dec-20 | 24-05-2018 | 30-Sep-21 |
| 367 | GOALPARA TRANS DIVISION       | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 17-May-20 | 23-11-2017 | 30-Sep-21 |
| 368 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 04-Jun-20 | 27-11-2020 | 30-Sep-21 |
| 369 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 12-Jun-20 | 29-09-2015 | 30-Sep-21 |
| 370 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 03-Jun-20 | 29-09-2015 | 30-Sep-21 |
| 371 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 05-Jun-20 | 25-07-2010 | 30-Sep-21 |
| 372 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 08-Jun-20 | 25-07-2010 | 30-Sep-21 |
| 373 | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 3,54,743 | 05-Dec-20 | 31-12-2020 | 30-Sep-21 |
| 374 | 220 KV SALAKATI GSS           | Electrical wiring, light and fan installations | 10.820 | 4,83,842 | 25-Sep-20 | 06.07.2019 | 30-Sep-21 |
| 375 | 220 KV SARUSUJAI GSS          | Electrical wiring, light and fan installations | 10.820 | 6,45,123 | 21-Apr-20 | 19-11-2020 | 30-Sep-21 |
| 376 | SLDC DIVN KAHILIPARA          | Electrical wiring, light and fan installations | 10.820 | 2,13,260 | 30-Sep-20 | 19-11-2020 | 30-Sep-21 |
| 377 | SLDC DIVN KAHILIPARA          | Electrical wiring, light and fan installations | 10.820 | 20,500   | 18-Oct-20 | 01-06-2018 | 30-Sep-21 |
| 378 | SLDC DIVN KAHILIPARA          | Electrical wiring, light and fan installations | 10.820 | 43,673   | 25-Feb-21 | 01-06-2018 | 30-Sep-21 |
| 379 | SLDC DIVN KAHILIPARA          | Electrical wiring, light and fan installations | 10.820 | 1,82,858 | 22-Oct-20 | 04-06-2021 | 30-Sep-21 |
| 380 | 132KV PANCHGRAM GSS           | Electrical wiring, light and fan installations | 10.820 | 3,22,561 | 11-Sep-20 | 02-08-2021 | 30-Sep-21 |
| 381 | SILCHAR DIVISION              | Electrical wiring, light and fan installations | 10.820 | 2,58,841 | 19-Aug-20 | 19.3.2020  | 30-Sep-21 |
| 382 | SILCHAR DIVISION              | Electrical wiring, light and fan installations | 10.820 | 63,720   | 19-Aug-20 | 19.3.2020  | 30-Sep-21 |
| 383 | 132 KV DEPOTA GSS             | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561 | 23-May-20 | 19.3.2020  | 30-Sep-21 |
| 384 | 132 KV DEPOTA GSS             | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561 | 25-Apr-20 | 21.3.2020  | 30-Sep-21 |
| 385 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 11,872   | 20-Dec-20 | 6.8.20     | 30-Sep-21 |
| 386 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 59,360   | 11-Dec-20 | 13.7.20    | 30-Sep-21 |
| 387 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561 | 21-Sep-20 | 17.8.20    | 30-Sep-21 |
| 388 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561 | 16-May-20 | 30.07.20   | 30-Sep-21 |
| 389 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 2,200    | 11-Dec-20 | 21.8.20    | 30-Sep-21 |
| 390 | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 71,232   | 11-Dec-20 | 29.07.20   | 30-Sep-21 |
| 391 | CORPORATE AEGCL               | Electrical wiring, Light and fan Installtion   | 10.82  | 2,25,121 | 17-Nov-20 | 25.07.20   | 30-Sep-21 |
| 392 | 220KV GSS TINSUKIA            | Others (in furniture category)                 | 10.850 | 20,500   | 17-Mar-21 | 13.08.20   | 30-Sep-21 |
| 393 | 220 KV SALAKATI GSS           | Others (in furniture category)                 | 10.850 | 68,500   | 23-Oct-20 | 13.08.20   | 30-Sep-21 |
| 394 | BONGAIGAON T&T CIRCLE         | Computers and accessories                      | 10.905 | 12,500   | 22-Sep-20 | 13.08.20   | 30-Sep-21 |
| 395 | 220 KV SARUSUJAI GSS          | Computers and accessories                      | 10.905 | 5,900    | 17-Feb-21 | 13.08.20   | 30-Sep-21 |
| 396 | COMMUNICATION DIVISION JORHAT | Computers and accessories                      | 10.905 | 3,000    | 27-Jul-20 | 13.08.20   | 30-Sep-21 |



|     |                               |   |        |                     |           |            |           |
|-----|-------------------------------|---|--------|---------------------|-----------|------------|-----------|
| 397 | MRT DIVN JORHAT               | Computers and accessories   | 10.905 | 6,800               | 15-Mar-21 | 25.08.20   | 30-Sep-21 |
| 398 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 4,47,135            | 21-Jul-20 | 25.08.20   | 30-Sep-21 |
| 399 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 4,92,123            | 21-Jul-20 | 25.08.20   | 30-Sep-21 |
| 400 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 21,806              | 21-Jul-20 | 25.08.20   | 30-Sep-21 |
| 401 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 1,30,980            | 21-Jul-20 | 25.08.20   | 30-Sep-21 |
| 402 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 29,972              | 21-Jul-20 | 25.08.20   | 30-Sep-21 |
| 403 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 16,284              | 21-Jul-20 | 10.9.2020  | 30-Sep-21 |
| 404 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 40,592              | 21-Jul-20 | 5.12.2020  | 30-Sep-21 |
| 405 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 14,980              | 31-Aug-20 | 27.2.2021  | 30-Sep-21 |
| 406 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 1,44,323            | 28-Sep-20 | 13.10.20   | 30-Sep-21 |
| 407 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 1,07,380            | 04-Dec-20 | 13.10.20   | 30-Sep-21 |
| 408 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 1,69,920            | 18-Nov-20 | 13.10.20   | 30-Sep-21 |
| 409 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 47,400              | 23-Dec-20 | 13.10.20   | 30-Sep-21 |
| 410 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 94,500              | 07-Dec-20 | 11.06.2019 | 30-Sep-21 |
| 411 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 13,688              | 06-Jan-21 | 11.06.2019 | 30-Sep-21 |
| 412 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 1,23,600            | 30-Dec-20 | 11.06.2019 | 30-Sep-21 |
| 413 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 1,73,200            | 30-Dec-20 | 11.06.2019 | 30-Sep-21 |
| 414 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 1,71,000            | 30-Dec-20 | 11.9.2019  | 30-Sep-21 |
| 415 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 8,400               | 30-Dec-20 | 11.9.2019  | 30-Sep-21 |
| 416 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 51,600              | 30-Dec-20 | 11.9.2019  | 30-Sep-21 |
| 417 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 25,500              | 30-Dec-20 | 11.9.2019  | 30-Sep-21 |
| 418 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 12,000              | 30-Dec-20 | 11.9.2019  | 30-Sep-21 |
| 419 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 11,000              | 30-Dec-20 | 28.8.2019  | 30-Sep-21 |
| 420 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 6,200               | 30-Dec-20 | 28.8.2019  | 30-Sep-21 |
| 421 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 73,720              | 22-Jan-21 | 28.8.2019  | 30-Sep-21 |
| 422 | CORPORATE AEGCL               | Computer & Assoceries   | 10.905 | 14,278              | 11-Mar-21 | 28.8.2019  | 30-Sep-21 |
| 423 | UA T&T CIRCLE JORHAT          | Computers and accessories   | 10.905 | 1,500               | 23-Jun-20 | 28.8.2019  | 30-Sep-21 |
| 424 | UA T&T CIRCLE JORHAT          | Computers and accessories   | 10.905 | 1,000               | 24-Aug-20 | 19.11.2019 | 30-Sep-21 |
| 425 | UA T&T CIRCLE JORHAT          | Computers and accessories   | 10.905 | 1,000               | 16-Sep-20 | 19.11.2019 | 30-Sep-21 |
| 426 | UA T&T CIRCLE JORHAT          | Computers and accessories   | 10.905 | 550                 | 21-Jan-21 | 19.11.2019 | 30-Sep-21 |
| 427 | 132 KV GSS, DIBRUGARH         | Computers and accessories   | 10.905 | 4,100               | 21-Jan-21 | 19.11.2019 | 30-Sep-21 |
| 428 | LA T&T CIRCLE NARANGI         | Computers and accessories   | 10.905 | 13,282              | 12-Jan-21 | 19.11.2019 | 30-Sep-21 |
| 429 | LA T&T CIRCLE NARANGI         | Computers and accessories   | 10.905 | 38,54,665           | 27-Oct-20 | 11.06.2019 | 30-Sep-21 |
| 430 | GOALPARA TRANS DIVISION       | Computers and accessories   | 10.905 | 22,700              | 08-Sep-20 | 23.09.2020 | 30-Sep-21 |
| 431 | COMMUNICATION DIVISION JORHA  | Other office equipment  | 10.906 | 2,596               | 23-Jun-20 | 25.01.2018 | 30-Sep-21 |
| 432 | 132 KV GSS, DIBRUGARH         | Refrigerators & Water Coolers   | 10.907 | 45,960              | 13-May-21 | 22.02.2018 | 30-Sep-21 |
| 433 | 132 KV GSS, DIBRUGARH         | Refrigerators & Water Coolers   | 10.907 | 11,490              | 21-Jan-21 | 29.01.2018 | 30-Sep-21 |
| 434 | GUWAHATI TRANSMISSION DIVISIO | Other office equipment  | 10.909 | 1,54,000            | 09-Nov-20 | 26-03-2019 | 30-Sep-21 |
| 435 | 220 KV SALAKATI GSS           | Other office equipment  | 10.909 | 1,60,256            | 17-Dec-20 | 12.02.2021 | 30-Sep-21 |
| 436 | COMMUNICATION DIVISION KAHIL  | Computers and accessories   | 10.909 | 53,690              | 27-Jan-21 | 07.08.2021 | 30-Sep-21 |
| 437 | SLDC DIVN KAHILIPARA          | Other office equipment  | 10.909 | 64,428              | 18-Sep-20 | 28.10.2020 | 30-Sep-21 |
| 438 | SLDC DIVN KAHILIPARA          | Other office equipment  | 10.909 | 5,800               | 11-Jun-20 | 29.07.2021 | 30-Sep-21 |
| 439 | MRT DIVISION NARENGI          | Other office equipment  | 10.909 | 61,950              | 21-Aug-20 | 16.03.2020 | 30-Sep-21 |
| 440 | 132 KV GSS, DIBRUGARH         | Other office equipment  | 10.909 | 2,400               | 11-Nov-20 | 16.06.2020 | 30-Sep-21 |
| 441 | T&T DIVISION JORHAT           | Other office equipment  | 10.909 | 5,500               | 10-Nov-20 | 18.11.2020 | 30-Sep-21 |
| 442 | T&T DIVISION JORHAT           | Other office equipment  | 10.909 | 13,435              | 17-Nov-20 | 01.10.2020 | 30-Sep-21 |
| 443 | 220KV GSS TINSUKIA            | Other office equipment  | 10.909 | 3,600               | 21-May-20 | 31.01.2021 | 30-Sep-21 |
| 444 | <b>CURRENT PERIOD TOTAL</b>   |   |        | <b>51,85,17,116</b> |           | 13.12.2018 | 30-Sep-21 |
| 445 | 132 KV GSS DHALIGAON          | Building containing Transmission installations                                | 10.201 | 3,04,440            | 10-Aug-18 | 03.05.2019 | 30-Sep-21 |
| 446 | 220 KV SALAKATI GSS           | Building containing Transmission installations                                | 10.201 | 59,11,800           | 10-Aug-18 | 08.08.2020 | 30-Sep-21 |
| 447 | 132KV PANCHGRAM GSS           | Building containing Transmission installations                                | 10.201 | 43,71,902           | 28-Sep-16 | 05.09.2020 | 30-Sep-21 |
| 448 | 132 KV DEPOTA GSS             | Building  | 10.201 | 17,68,451           | 03-Feb-20 | 22.07.2021 | 30-Sep-21 |
| 449 | T&T DIVISION JORHAT           | Building containing Transmission installations                                | 10.201 | 57,427              | 28-Feb-20 | 31.05.2020 | 30-Sep-21 |
| 450 | GOALPARA TRANS DIVISION       | Building containing Transmission installations                                | 10.201 | 62,66,944           | 13-Mar-20 | 16.03.2020 | 30-Sep-21 |
| 451 | 132 KV GSS KAHILIPARA         | Other buildings   | 10.204 | 7,20,674            | 03-Mar-20 | 31.05.2020 | 30-Sep-21 |
| 452 | NORTH LAKHIMPUR DIVN          | Other buildings   | 10.204 | 15,01,863           | 24-Feb-20 | 19.03.2020 | 30-Sep-21 |
| 453 | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10.204 | 15,67,744           | 18-Mar-20 | 19.03.2020 | 30-Sep-21 |
| 454 | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10.204 | 16,53,318           | 12-Mar-20 | 19.03.2020 | 30-Sep-21 |
| 455 | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10.204 | 18,16,377           | 14-Mar-20 | 17.10.2020 | 30-Sep-21 |
| 456 | 220 KV GSS, MARIANI           | Other buildings (Residential colony, School, Hospital, recreation club, etc.) | 10.204 | 2,50,726            | 06-Feb-20 | 21.12.2018 | 30-Sep-21 |
| 457 | 220KV GSS TINSUKIA            | Other buildings   | 10.204 | 40,56,515           | 27-Jul-19 | 30.09.2019 | 30-Sep-21 |
| 458 | 132KV PANCHGRAM GSS           | Roads   | 10.401 | 31,84,704           | 28-Sep-16 | 30.09.2019 | 30-Sep-21 |
| 459 | 132KV PANCHGRAM GSS           | Miscellaneous Civil Works   | 10.401 | 20,94,177           | 28-Sep-16 | 30.09.2019 | 30-Sep-21 |
| 460 | SILCHAR DIVISION              | Roads   | 10.401 | 1,27,995            | 27-Mar-19 | 30.09.2019 | 30-Sep-21 |
| 461 | SILCHAR DIVISION              | Miscellaneous Civil Works   | 10.401 | 8,26,821            | 21-Jun-16 | 15.06.2020 | 30-Sep-21 |
| 462 | GOALPARA TRANS DIVISION       | Roads   | 10.401 | 8,06,355            | 13-Mar-20 | 26.12.2019 | 30-Sep-21 |
| 463 | GUWAHATI TRANSMISSION DIVISIO | Miscellaneous Civil Works   | 10.402 | 10,18,936           | 17-Jan-20 | 28.12.2020 | 30-Sep-21 |
| 464 | 132 KV GSS DHALIGAON          | Miscellaneous Civil Works   | 10.402 | 44,060              | 13-Feb-20 | 01.07.2021 | 30-Sep-21 |
| 21  | 132 KV GSS DHALIGAON          | Miscellaneous Civil Works   | 10.402 | 16,63,760           | 13-Dec-19 | 31-Mar-21  | 30-Sep-21 |
| 22  | 132 KV GSS DHALIGAON          | Miscellaneous Civil Works   | 10.402 | 14,82,257           | 30-Jul-19 | 31-Mar-21  | 30-Sep-21 |
| 23  | 132 KV GSS DHALIGAON          | Miscellaneous Civil Works   | 10.402 | 15,72,011           | 12-May-18 | 31-Mar-21  | 30-Sep-21 |
| 24  | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402 | 19,93,536           | 22-Jan-20 | 31-Mar-21  | 30-Sep-21 |
| 25  | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402 | 19,48,994           | 04-Feb-20 | 31-Mar-21  | 30-Sep-21 |
| 26  | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402 | 19,49,852           | 11-Mar-20 | 31-Mar-21  | 30-Sep-21 |
| 27  | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402 | 19,49,250           | 17-Mar-20 | 31-Mar-21  | 30-Sep-21 |
| 28  | 220 KV SALAKATI GSS           | Miscellaneous Civil Works   | 10.402 | 13,99,715           | 20-Jan-20 | 31-Mar-21  | 30-Sep-21 |
| 29  | 220 KV SARUSUJAI GSS          | Miscellaneous Civil works   | 10.402 | 6,45,419            | 06-Mar-20 | 31-Mar-21  | 30-Sep-21 |
| 30  | 220 KV SARUSUJAI GSS          | Miscellaneous Civil works   | 10.402 | 5,62,267            | 05-Mar-20 | 31-Mar-21  | 30-Sep-21 |
| 31  | 220 KV SARUSUJAI GSS          | Miscellaneous Civil works   | 10.402 | 18,73,799           | 03-Mar-20 | 31-Mar-21  | 30-Sep-21 |
| 32  | 220 KV SARUSUJAI GSS          | Miscellaneous Civil works   | 10.402 | 35,00,612           | 19-Mar-20 | 31-Mar-21  | 30-Sep-21 |









|                           |                               |  |        |                       |           |           |           |
|---------------------------|-------------------------------|--|--------|-----------------------|-----------|-----------|-----------|
| 377                       | T&C DIVISION TEZPUR           | Meter testing laboratory tools & equipment     | 10.518 | 33,27,600             | 27-May-19 | 31-Mar-21 | 30-Sep-21 |
| 378                       | T&C DIVISION TEZPUR           | Meter testing laboratory tools & equipment     | 10.518 | 4,77,900              | 27-May-19 | 31-Mar-21 | 30-Sep-21 |
| 379                       | 132 KV DEPOTA GSS             | Meter Testing Laboratory Tools & Equipment     | 10.518 | 9,20,400              | 27-May-19 | 31-Mar-21 | 30-Sep-21 |
| 380                       | GOALPARA TRANS DIVISION       | Tools & tackles                                | 10.520 | 5,28,768              | 13-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 381                       | MRT DIVISION NARENGI          | Tools & tackles                                | 10.520 | -5,62,224             | 03-Aug-13 | 31-Mar-21 | 30-Sep-21 |
| 382                       | MRT DIVISION NARENGI          | Tools & tackles                                | 10.520 | -5,62,224             | 03-Aug-13 | 31-Mar-21 | 30-Sep-21 |
| 383                       | NAGAON T&T DIVISION           | Tools & tackles                                | 10.520 | 5,62,224              | 03-Aug-13 | 31-Mar-21 | 30-Sep-21 |
| 384                       | 220 KV SALAKATI GSS           | Other miscellaneous equipment                  | 10.525 | 3,18,000              | 02-Sep-19 | 31-Mar-21 | 30-Sep-21 |
| 385                       | 132KV PANCHGRAM GSS           | Other miscellaneous equipment                  | 10.525 | 15,90,540             | 20-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 386                       | 132KV PANCHGRAM GSS           | Other miscellaneous equipment                  | 10.525 | 14,86,051             | 28-Sep-16 | 31-Mar-21 | 30-Sep-21 |
| 387                       | 132 KV GSS DHALIGAON          | Overhead Lines                                 | 10.601 | 1,61,813              | 31-May-19 | 31-Mar-21 | 30-Sep-21 |
| 388                       | 132 KV GSS DHALIGAON          | Overhead Lines                                 | 10.601 | 1,87,884              | 12-Oct-19 | 31-Mar-21 | 30-Sep-21 |
| 389                       | 220 KV SALAKATI GSS           | Overhead Lines                                 | 10.601 | 1,00,57,352           | 30-Jun-16 | 31-Mar-21 | 30-Sep-21 |
| 390                       | 132KV PANCHGRAM GSS           | Overhead Lines                                 | 10.601 | 20,82,742             | 28-Sep-16 | 31-Mar-21 | 30-Sep-21 |
| 391                       | 132 KV DEPOTA GSS             | Overhead Line                                  | 10.601 | 1,37,00,266           | 31-Aug-19 | 31-Mar-21 | 30-Sep-21 |
| 392                       | 132 KV DEPOTA GSS             | Overhead Line                                  | 10.601 | 1,32,87,974           | 27-Feb-20 | 31-Mar-21 | 30-Sep-21 |
| 393                       | 220 KV SAMAGURI GSS           | Overhead Line                                  | 10.601 | 5,68,029              | 05-Aug-19 | 31-Mar-21 | 30-Sep-21 |
| 394                       | NORTH LAKHIMPUR DIVN          | Overhead Line                                  | 10.601 | 1,74,83,398           | 10-Oct-17 | 31-Mar-21 | 30-Sep-21 |
| 395                       | NORTH LAKHIMPUR DIVN          | Overhead Line                                  | 10.601 | 46,60,153             | 30-Sep-18 | 31-Mar-21 | 30-Sep-21 |
| 396                       | NORTH LAKHIMPUR DIVN          | Overhead Line                                  | 10.601 | 93,92,447             | 30-Jan-19 | 31-Mar-21 | 30-Sep-21 |
| 397                       | NAGAON T&T DIVISION           | Overhead Line                                  | 10.601 | 1,25,552              | 31-Mar-19 | 31-Mar-21 | 30-Sep-21 |
| 398                       | 220 KV GSS, MARIANI           | Over-head lines                                | 10.601 | 72,84,935             | 17-Oct-17 | 31-Mar-21 | 30-Sep-21 |
| 399                       | 220 KV GSS, MARIANI           | Over-head lines                                | 10.601 | 2,96,164              | 17-Oct-17 | 31-Mar-21 | 30-Sep-21 |
| 400                       | GOALPARA TRANS DIVISION       | Overhead Lines                                 | 10.601 | 3,45,280              | 13-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 401                       | GOALPARA TRANS DIVISION       | Overhead Lines                                 | 10.601 | 43,21,310             | 11-Nov-19 | 31-Mar-21 | 30-Sep-21 |
| 402                       | 220 KV SALAKATI GSS           | Miscellaneous equipments                       | 10.605 | 28,94,913             | 21-Dec-17 | 31-Mar-21 | 30-Sep-21 |
| 403                       | LA T&T CIRCLE NARANGI         | Furniture and Fixtures                         | 10.810 | 60,658                | 10-Feb-20 | 31-Mar-21 | 30-Sep-21 |
| 404                       | GOALPARA TRANS DIVISION       | Furniture and Fixtures                         | 10.810 | 1,02,811              | 13-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 405                       | 132KV PANCHGRAM GSS           | Furniture and Fixtures                         | 10.810 | 94,050                | 28-Sep-16 | 31-Mar-21 | 30-Sep-21 |
| 406                       | NAGAON T&T DIVISION           | Furniture and Fixtures                         | 10.810 | 1,06,477              | 23-Dec-19 | 31-Mar-21 | 30-Sep-21 |
| 407                       | 220KV GSS TINSUKIA            | Electrical wiring, light and fan installations | 10.820 | 6,45,123              | 20-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 408                       | 220KV GSS TINSUKIA            | Electrical wiring, light and fan installations | 10.820 | 6,45,122              | 24-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 409                       | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 16-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 410                       | 132 KV CHIRAKHUNDI RANGIA     | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 14-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 411                       | GOALPARA TRANS DIVISION       | Electrical wiring, light and fan installations | 10.820 | 3,80,716              | 13-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 412                       | GOALPARA TRANS DIVISION       | Electrical wiring, light and fan installations | 10.820 | 4,83,842              | 19-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 413                       | GOALPARA TRANS DIVISION       | Electrical wiring, light and fan installations | 10.820 | 4,83,843              | 18-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 414                       | GUWAHATI TRANSMISSION DIVISIO | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 18-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 415                       | GUWAHATI TRANSMISSION DIVISIO | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 22-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 416                       | GUWAHATI TRANSMISSION DIVISIO | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 07-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 417                       | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 15,47,906             | 12-Feb-20 | 31-Mar-21 | 30-Sep-21 |
| 418                       | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 15,39,050             | 12-Feb-20 | 31-Mar-21 | 30-Sep-21 |
| 419                       | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 15,39,050             | 15-Feb-20 | 31-Mar-21 | 30-Sep-21 |
| 420                       | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 20,24,368             | 11-Feb-20 | 31-Mar-21 | 30-Sep-21 |
| 421                       | 132 KV GSS DHALIGAON          | Electrical wiring, light and fan installations | 10.820 | 11,22,978             | 15-Feb-20 | 31-Mar-21 | 30-Sep-21 |
| 422                       | 220 KV SARUSUJAI GSS          | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 21-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 423                       | 132KV PANCHGRAM GSS           | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 18-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 424                       | SILCHAR DIVISION              | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 08-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 425                       | SILCHAR DIVISION              | Electrical wiring, light and fan installations | 10.820 | 3,22,561              | 16-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 426                       | 132 KV DEPOTA GSS             | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561              | 20-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 427                       | 132 KV DEPOTA GSS             | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561              | 20-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 428                       | 220 KV SAMAGURI GSS           | Electric Wiring Light & Fan Installations      | 10.820 | 9,67,684              | 17-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 429                       | NORTH LAKHIMPUR DIVN          | Electric Wiring Light & Fan Installations      | 10.820 | 3,22,561              | 18-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 430                       | 132 KV GSS, DIBRUGARH         | Telephone and EPABX                            | 10.906 | 1,650                 | 21-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 431                       | 132 KV GSS, DIBRUGARH         | Refrigerators & Water Coolers                  | 10.907 | 13,500                | 23-Mar-20 | 31-Mar-21 | 30-Sep-21 |
| 432                       | 132 KV GSS, DIBRUGARH         | Refrigerators & Water Coolers                  | 10.907 | 9,000                 | 20-May-19 | 31-Mar-21 | 30-Sep-21 |
| 433                       | 132KV PANCHGRAM GSS           | Other office equipment                         | 10.909 | 48,432                | 28-Sep-16 | 31-Mar-21 | 30-Sep-21 |
| 434                       | NAGAON T&T DIVISION           | Other office equipment                         | 10.909 | 19,781                | 27-Nov-19 | 31-Mar-21 | 490       |
| <b>PRIOR PERIOD TOTAL</b> |                               |  |        | <b>1,17,77,91,438</b> |           |           |           |
| <b>TOTAL (CP+PP)</b>      |                               |  |        | <b>1,69,63,08,555</b> |           |           |           |

| A/C Code     | Asset                 |                         |                         |
|--------------|-----------------------|-------------------------|-------------------------|
|              | CP                    | PP                      | TOTAL (CP+PP)           |
| 10.1         | ₹ 56,83,133           | 0                       | ₹ 56,83,133             |
| 10.2         | ₹ 2,61,81,457         | 3,02,48,181             | ₹ 5,64,29,638           |
| 10.3         | ₹ 0                   | 0                       | ₹ 0                     |
| 10.4         | ₹ 4,78,35,293         | 12,47,63,535            | ₹ 17,25,98,828          |
| 10.5         | ₹ 34,01,14,654        | 92,02,22,737            | ₹ 1,26,03,37,392        |
| 10.6         | ₹ 8,17,31,580         | 8,68,50,212             | ₹ 16,85,81,792          |
| 10.7         | ₹ 0                   | 0                       | ₹ 0                     |
| 10.8         | ₹ 1,00,17,316         | 1,56,14,410             | ₹ 2,56,31,726           |
| 10.9         | ₹ 69,53,683           | 92,363                  | ₹ 70,46,046             |
| <b>Total</b> | <b>₹ 51,85,17,116</b> | <b>₹ 1,17,77,91,438</b> | <b>₹ 1,69,63,08,555</b> |

## ASSAM ELECTRICITY GRID CORPORATION LTD.

(In Rs.)

### DEPRECIATION ON ASSET ADDITION DURING THE YEAR H1, 2021-22 CALCULATION SHEET

| SL. NO. | NAME OF THE UNIT               | HEAD                      | A/C CODE | ASSET AMOUNT (RS.) | 90% OF THE ORIGINAL COST OF THE ASSET | DOC        |            | No. Of Days | Rate of Depreciation as per AERC (Terms & conditions for | Depreciation as on 30.09.2021 | Remarks |
|---------|--------------------------------|---------------------------|----------|--------------------|---------------------------------------|------------|------------|-------------|--|-------------------------------|---------|
| 1       | UA T&T Circle Jorhat           | Land                      | 10.101   | 15686494.70        | <b>14117845.23</b>                    | 07-04-2021 | 30-09-2021 | 176         | 0.00%  | 0.00                          |         |
| 3       | Corporate AEGCL                | Office Building           | 10.202   | 1,12,95,019.00     | <b>10165517.1</b>                     | 16-12-2020 | 30-09-2021 | 288         | 3.34%  | 267901.76                     |         |
| 6       | Nagaon T&T Div                 | Other Buildings           | 10.204   | 1,33,20,886.00     | <b>11988797.4</b>                     | 30-04-2021 | 30-09-2021 | 153         | 3.34%  | 167849.73                     |         |
| 7       | Samaguri GSS                   | Miscellaneous Civil Works | 10.402   | 15,280.00          | <b>13752</b>                          | 30-12-2020 | 30-09-2021 | 274         | 3.34%  | 344.80                        |         |
| 8       | Samaguri GSS                   | Miscellaneous Civil Works | 10.402   | 15,280.00          | <b>13752</b>                          | 25-08-2021 | 30-09-2021 | 36          | 3.34%  | 45.30                         |         |
| 10      | Rangia GSS                     | Miscellaneous Civil Works | 10.402   | 3,32,261.00        | <b>299034.9</b>                       | 16-04-2021 | 30-09-2021 | 167         | 3.34%  | 4569.74                       |         |
| 11      | Gargaon GSS                    | Miscellaneous Civil Works | 10.402   | 14,90,514.00       | <b>1341462.6</b>                      | 06-07-2021 | 30-09-2021 | 86          | 3.34%  | 10556.76                      |         |
| 12      | LA T&T Circle                  | Miscellaneous Civil Works | 10.402   | 2,86,718.00        | <b>258046.2</b>                       | 09-02-2021 | 30-09-2021 | 233         | 3.34%  | 5501.83                       |         |
| 13      | Guwahati Transmission Division | Miscellaneous Civil Works | 10.402   | 3,15,618.00        | <b>284056.2</b>                       | 24-01-2021 | 30-09-2021 | 249         | 3.34%  | 6472.28                       |         |
| 23      | North Lakhimpur GSS            | Misc. Civil Works         | 10.402   | 4,31,207.00        | <b>388086.3</b>                       | 23-02-2021 | 30-09-2021 | 219         | 3.34%  | 7777.25                       |         |
| 24      | North Lakhimpur GSS            | Misc. Civil Works         | 10.402   | 12,200.00          | <b>10980</b>                          | 28-07-2021 | 30-09-2021 | 64          | 3.34%  | 64.30                         |         |
| 27      | 132 KV GSS Kahilipara          | MISC CIVIL WORKS          | 10.402   | 7,20,100.00        | <b>648090</b>                         | 18-11-2020 | 30-09-2021 | 316         | 3.34%  | 18740.28                      |         |
| 28      | 132 KV GSS Kahilipara          | MISC CIVIL WORKS          | 10.402   | 15,84,923.00       | <b>1426430.7</b>                      | 01-10-2020 | 30-09-2021 | 364         | 3.34%  | 47512.26                      |         |
| 29      | 132 KV GSS Kahilipara          | MISC CIVIL WORKS          | 10.402   | 9,65,273.00        | <b>868745.7</b>                       | 31-01-2021 | 30-09-2021 | 242         | 3.34%  | 19238.08                      |         |
| 30      | Samaguri GSS                   | Misc Civil Works          | 10.402   | 16,82,359.00       | <b>1514123.1</b>                      | 15-02-2021 | 30-09-2021 | 227         | 3.34%  | 31451.45                      |         |
| 34      | Dibrugarh GSS                  | Transformers              | 10.501   | 7,25,854.00        | <b>653268.6</b>                       | 01-02-2021 | 30-09-2021 | 241         | 5.28%  | 22774.55                      |         |
| 35      | Dibrugarh GSS                  | Transformers              | 10.501   | 7,25,854.00        | <b>653268.6</b>                       | 09-02-2021 | 30-09-2021 | 233         | 5.28%  | 22018.55                      |         |
| 38      | Dibrugarh GSS                  | Transformers              | 10.501   | 5,51,40,864.00     | <b>49626777.6</b>                     | 31-08-2021 | 30-09-2021 | 30          | 5.28%  | 215366.62                     |         |
| 39      | Goalpara GSS                   | Transformers              | 10.501   | 3,11,07,687.00     | <b>27996918.3</b>                     | 27-08-2021 | 30-09-2021 | 34          | 5.28%  | 137698.82                     |         |
| 45      | Salakati GSS                   | Transformers              | 10.501   | 6,49,73,737.00     | <b>58476363.3</b>                     | 10-07-2021 | 30-09-2021 | 82          | 5.28%  | 693641.82                     |         |
| 52      | Silchar T&T Div                | Transformer               | 10.501   | 1,60,95,040.00     | <b>14485536</b>                       | 29-07-2021 | 30-09-2021 | 63          | 5.28%  | 132012.84                     |         |
| 55      | Tinsukia GSS                   | Transformers              | 10.501   | 1,48,680.00        | <b>133812</b>                         | 21-01-2021 | 30-09-2021 | 252         | 5.28%  | 4877.94                       |         |
| 64      | Samaguri GSS                   | Transformers              | 10.501   | -5,51,40,864.00    | <b>-49626777.6</b>                    | 31-08-2021 | 30-09-2021 | 30          | 5.28%  | -215366.62                    |         |
| 67      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 1,04,910.00        | <b>94419</b>                          | 11-05-2021 | 30-09-2021 | 142         | 5.28%  | 1939.50                       |         |
| 68      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 1,76,000.00        | <b>158400</b>                         | 11-05-2021 | 30-09-2021 | 142         | 5.28%  | 3253.75                       |         |
| 69      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 45,000.00          | <b>40500</b>                          | 11-05-2021 | 30-09-2021 | 142         | 5.28%  | 831.93                        |         |
| 70      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 69,000.00          | <b>62100</b>                          | 11-05-2021 | 30-09-2021 | 142         | 5.28%  | 1275.62                       |         |
| 71      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 14,36,280.00       | <b>1292652</b>                        | 03-06-2021 | 30-09-2021 | 119         | 5.28%  | 22252.03                      |         |
| 72      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 16,520.00          | <b>14868</b>                          | 07-06-2021 | 30-09-2021 | 115         | 5.28%  | 247.34                        |         |
| 74      | Mariani GSS                    | Other Plants & Equipment  | 10.502   | 17,66,920.00       | <b>1590228</b>                        | 16-07-2021 | 30-09-2021 | 76          | 5.28%  | 17482.92                      |         |
| 75      | Gargaon GSS                    | Other Plant & Equipment   | 10.502   | 86,14,597.00       | <b>7753137.3</b>                      | 20-03-2021 | 30-09-2021 | 194         | 5.28%  | 217580.65                     |         |
| 76      | Gargaon GSS                    | Other Plant & Equipment   | 10.502   | 39,21,295.00       | <b>3529165.5</b>                      | 20-03-2021 | 30-09-2021 | 194         | 5.28%  | 99040.95                      |         |
| 78      | Gargaon GSS                    | Other Plants & Equipment  | 10.502   | 15,54,292.00       | <b>1398862.8</b>                      | 11-11-2020 | 30-09-2021 | 323         | 5.28%  | 65361.00                      |         |
| 80      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 15,81,218.00       | <b>1423096.2</b>                      | 10-12-2020 | 30-09-2021 | 294         | 5.28%  | 60523.31                      |         |
| 81      | Rangia GSS                     | Other Plants & Equipments | 10.502   | 28,05,639.00       | <b>2525075.1</b>                      | 29-12-2020 | 30-09-2021 | 275         | 5.28%  | 100449.56                     |         |
| 90      | Kukurmara GSS                  | Other Plant and Equipment | 10.502   | 44,80,400.00       | <b>4032360</b>                        | 29-03-2021 | 30-09-2021 | 185         | 5.28%  | 107912.58                     |         |
| 91      | Salakati GSS                   | Other Plant & Equipment   | 10.502   | 1,62,38,715.00     | <b>14614843.5</b>                     | 31-12-2020 | 30-09-2021 | 273         | 5.28%  | 577162.19                     |         |
| 92      | Salakati GSS                   | Other Plant & Equipment   | 10.502   | 2,93,04,339.00     | <b>26373905.1</b>                     | 10-12-2020 | 30-09-2021 | 294         | 5.28%  | 1121664.12                    |         |
| 96      | Dhaligaon GSS                  | Other Plant & Equipments  | 10.502   | 3,69,902.00        | <b>332911.8</b>                       | 09-09-2021 | 30-09-2021 | 21          | 5.28%  | 1011.32                       |         |
| 97      | Dhaligaon GSS                  | Other Plant & Equipments  | 10.502   | 7,39,803.00        | <b>665822.7</b>                       | 26-09-2021 | 30-09-2021 | 4           | 5.28%  | 385.27                        |         |

|     |                            |  |        |                 |              |            |            |     |       |            |  |
|-----|----------------------------|--|--------|-----------------|--------------|------------|------------|-----|-------|------------|--|
| 121 | Dhaligaon GSS              | Other Plant & Equipments               | 10.502 | 1,51,50,719.00  | 13635647.1   | 05-12-2020 | 30-09-2021 | 299 | 5.28% | 589777.23  |  |
| 155 | Sarusajai GSS              | Other Plant & Equipment                | 10.502 | 9,20,795.00     | 828715.5     | 19-11-2020 | 30-09-2021 | 315 | 5.28% | 37762.18   |  |
| 156 | Sarusajai GSS              | Other Plant & Equipment                | 10.502 | -9,23,410.54    | -831069.486  | 27-04-2021 | 30-09-2021 | 156 | 5.28% | -18754.39  |  |
| 157 | Sarusajai GSS              | Other Plant & Equipment                | 10.502 | -8,04,507.57    | -724056.813  | 22-06-2021 | 30-09-2021 | 100 | 5.28% | -10474.03  |  |
| 158 | Sarusajai GSS              | Other Plant & Equipment                | 10.502 | -48,75,965.21   | -4388368.689 | 20-07-2021 | 30-09-2021 | 72  | 5.28% | -45706.36  |  |
| 160 | Sarusajai GSS              | Other Plant & Equipment                | 10.502 | -64,792.77      | -58313.493   | 18-08-2021 | 30-09-2021 | 43  | 5.28% | -362.73    |  |
| 161 | Sarusajai GSS              | Other Plant & Equipment                | 10.502 | -6,03,648.31    | -543283.479  | 27-04-2021 | 30-09-2021 | 156 | 5.28% | -12260.05  |  |
| 162 | Sarusajai GSS              | Other Plant & Equipment                | 10.502 | -2,75,18,584.00 | -24766725.6  | 07-05-2021 | 30-09-2021 | 146 | 5.28% | -523073.24 |  |
| 164 | Tezpur T&C Div             | Other Plants & Equipments              | 10.502 | 26,06,912.00    | 2346220.8    | 02-07-2021 | 30-09-2021 | 90  | 5.28% | 30545.87   |  |
| 165 | Tezpur T&C Div             | Other Plants & Equipments              | 10.502 | 32,39,100.00    | 2915190      | 02-07-2021 | 30-09-2021 | 90  | 5.28% | 37953.38   |  |
| 167 | Tezpur T&C Div             | Other Plants & Equipments              | 10.502 | 13,44,020.00    | 1209618      | 02-07-2021 | 30-09-2021 | 90  | 5.28% | 15748.23   |  |
| 170 | MRT Div Jorhat             | Other Plant & Equipment                | 10.502 | 26,06,912.00    | 2346220.8    | 01-07-2021 | 30-09-2021 | 91  | 5.28% | 30885.26   |  |
| 171 | MRT Div Jorhat             | Other Plant & Equipment                | 10.502 | 32,39,100.00    | 2915190      | 01-07-2021 | 30-09-2021 | 91  | 5.28% | 38375.08   |  |
| 174 | Nagaon T&T Div             | Other plants and Equipments            | 10.502 | 1,22,62,497.00  | 11036247.3   | 25-12-2020 | 30-09-2021 | 279 | 5.28% | 445416.89  |  |
| 175 | Nagaon T&T Div             | Other plants and Equipments            | 10.502 | 5,56,913.00     | 501221.7     | 25-12-2020 | 30-09-2021 | 279 | 5.28% | 20229.03   |  |
| 176 | North Lakhimpur GSS        | Other Plants & Equipments              | 10.502 | 12,44,115.00    | 1119703.5    | 26-03-2021 | 30-09-2021 | 188 | 5.28% | 30451.03   |  |
| 177 | North Lakhimpur GSS        | Other Plant & Equipments               | 10.502 | 9,139.00        | 8225.1       | 26-03-2021 | 30-09-2021 | 188 | 5.28% | 223.69     |  |
| 178 | North Lakhimpur GSS        | Other Plant & Equipments               | 10.502 | 12,11,932.00    | 1090738.8    | 26-03-2021 | 30-09-2021 | 188 | 5.28% | 29663.31   |  |
| 179 | North Lakhimpur GSS        | Other Plant & Equipments               | 10.502 | 9,97,237.00     | 897513.3     | 31-01-2021 | 30-09-2021 | 242 | 5.28% | 31419.36   |  |
| 180 | North Lakhimpur GSS        | Other Plant & Equipments               | 10.502 | 63,450.00       | 57105        | 16-06-2021 | 30-09-2021 | 106 | 5.28% | 875.63     |  |
| 204 | MRT DIVISION,AEGCL,NARENGI | Plant & Equipment                      | 10.502 | -26,06,912.00   | -2346220.8   | 05-12-2020 | 30-09-2021 | 299 | 5.28% | -101480.16 |  |
| 205 | MRT DIVISION,AEGCL,NARENGI | Plant & Equipment                      | 10.502 | -26,06,912.00   | -2346220.8   | 27-02-2021 | 30-09-2021 | 215 | 5.28% | -72970.68  |  |
| 206 | MRT DIVISION,AEGCL,NARENGI | Plant & Equipment                      | 10.502 | -32,39,100.00   | -2915190     | 13-10-2020 | 30-09-2021 | 352 | 5.28% | -148439.88 |  |
| 207 | MRT DIVISION,AEGCL,NARENGI | Plant & Equipment                      | 10.502 | -32,39,100.00   | -2915190     | 13-10-2020 | 30-09-2021 | 352 | 5.28% | -148439.88 |  |
| 208 | MRT DIVISION,AEGCL,NARENGI | Plant & Equipment                      | 10.502 | -32,39,100.00   | -2915190     | 13-10-2020 | 30-09-2021 | 352 | 5.28% | -148439.88 |  |
| 209 | MRT DIVISION,AEGCL,NARENGI | Plant & Equipment                      | 10.502 | -32,39,100.00   | -2915190     | 13-10-2020 | 30-09-2021 | 352 | 5.28% | -148439.88 |  |
| 211 | Silchar T&T Div            | OTHER PLANTS & EQUIPMENTS              | 10.502 | 59,31,978.00    | 5338780.2    | 12-02-2021 | 30-09-2021 | 230 | 5.28% | 177627.80  |  |
| 212 | 132 KV GSS Kahilipara      | OTHER PLANT & EQUIPMENT                | 10.502 | 22,15,994.00    | 1994394.6    | 17-10-2020 | 30-09-2021 | 348 | 5.28% | 100399.46  |  |
| 220 | 132 KV GSS Kahilipara      | OTHER PLANT & EQUIPMENT                | 10.502 | 3,37,852.00     | 304066.8     | 28-12-2020 | 30-09-2021 | 276 | 5.28% | 12140.01   |  |
| 221 | 132 KV GSS Kahilipara      | OTHER PLANT & EQUIPMENT                | 10.502 | 1,29,38,700.00  | 11644830     | 01-07-2021 | 30-09-2021 | 91  | 5.28% | 153290.63  |  |
| 246 | Tinsukia GSS               | Other plant & equipment                | 10.502 | 4,49,920.00     | 404928       | 31-12-2020 | 30-09-2021 | 273 | 5.28% | 15991.22   |  |
| 249 | Tinsukia GSS               | Other plant & equipment                | 10.502 | 4,49,769.00     | 404792.1     | 17-10-2020 | 30-09-2021 | 348 | 5.28% | 20377.57   |  |
| 250 | Tinsukia GSS               | Other plant & equipment                | 10.502 | 3,37,852.00     | 304066.8     | 01-10-2020 | 30-09-2021 | 364 | 5.28% | 16010.74   |  |
| 256 | Samaguri GSS               | Other Plants and Equipments            | 10.502 | 7,94,667.00     | 715200.3     | 27-11-2020 | 30-09-2021 | 307 | 5.28% | 31761.95   |  |
| 261 | Samaguri GSS               | Other Plants and Equipments            | 10.502 | 1,43,96,204.00  | 12956583.6   | 31-12-2020 | 30-09-2021 | 273 | 5.28% | 511675.01  |  |
| 263 | Samaguri GSS               | Other Plants and Equipments            | 10.502 | -9,20,795.00    | -828715.5    | 19-11-2020 | 30-09-2021 | 315 | 5.28% | -37762.18  |  |
| 264 | Samaguri GSS               | Other Plants and Equipments            | 10.502 | -9,20,795.00    | -828715.5    | 19-11-2020 | 30-09-2021 | 315 | 5.28% | -37762.18  |  |
| 265 | Sarusajai GSS              | Other Plant & Equipment                | 10.502 | -3,97,000.00    | -357300      | 27-08-2021 | 30-09-2021 | 34  | 5.28% | -1757.33   |  |
| 267 | North Lakhimpur GSS        | Switchgear includin cable connection   | 10.507 | 5,72,096.00     | 514886.4     | 24-07-21   | 30-09-2021 | 68  | 5.28% | 5064.79    |  |
| 268 | Tinsukia GSS               | Switchgear including cable connections | 10.507 | -5,72,096.00    | -514886.4    | 01-07-2021 | 30-09-2021 | 91  | 5.28% | -6777.88   |  |
| 277 | Mariani GSS                | Lighting Arrestors Station Type        | 10.511 | 7,544.00        | 6789.6       | 29-06-2021 | 30-09-2021 | 93  | 5.28% | 91.34      |  |
| 283 | Depota GSS                 | Lighting Arrester                      | 10.511 | 52,416.00       | 47174.4      | 28-06-2021 | 30-09-2021 | 94  | 5.28% | 641.47     |  |
| 284 | SLDC Kahilipara            | Communication Equipment-Radio & high   | 10.512 | 0.00            | 0            | 01-06-2021 | 30-09-2021 | 121 | 6.33% | 0.00       |  |
| 285 | SLDC Kahilipara            | Communication Equipment-Radio & high   | 10.512 | 0.00            | 0            | 01-06-2021 | 30-09-2021 | 121 | 6.33% | 0.00       |  |
| 286 | Silchar T&T Div            | Communication Equipment                | 10.512 | 27,54,004.00    | 2478603.6    | 28-10-2020 | 30-09-2021 | 337 | 6.33% | 144859.78  |  |
| 294 | MRT Circle Narengi         | Air Conditioning Plant Static          | 10.515 | 1,75,018.00     | 157516.2     | 20-04-2021 | 30-09-2021 | 163 | 5.28% | 3714.10    |  |
| 295 | SLDC Kahilipara            | Air Conditioning Plant Portable        | 10.516 | 0.00            | 0            | 18-06-2021 | 30-09-2021 | 104 | 9.50% | 0.00       |  |





|     |                         |  |        |             |          |            |            |     |        |          |  |
|-----|-------------------------|--|--------|-------------|----------|------------|------------|-----|--------|----------|--|
| 379 | North Lakhimpur GSS     | Furniture & Fixture                        | 10.810 | 6,563.00    | 5906.7   | 09-09-21   | 30-09-2021 | 21  | 6.33%  | 21.51    |  |
| 380 | North Lakhimpur GSS     | Furniture & Fixture                        | 10.810 | 9,749.00    | 8774.1   | 09-09-21   | 30-09-2021 | 21  | 6.33%  | 31.95    |  |
| 381 | North Lakhimpur GSS     | Furniture & Fixture                        | 10.810 | 21,312.00   | 19180.8  | 09-09-21   | 30-09-2021 | 21  | 6.33%  | 69.85    |  |
| 382 | Silchar T&T Circle      | Furniture & Fixture                        | 10.810 | 64,310.00   | 57879    | 16-08-2021 | 30-09-2021 | 45  | 6.33%  | 451.69   |  |
| 383 | Silchar T&T Circle      | Furniture & Fixture                        | 10.810 | 22,420.00   | 20178    | 16-08-2021 | 30-09-2021 | 45  | 6.33%  | 157.47   |  |
| 384 | Corporate AEGCL         | Furniture & Fixture                        | 10.810 | 5,81,893.00 | 523703.7 | 09-02-2021 | 30-09-2021 | 233 | 6.33%  | 21161.79 |  |
| 385 | Corporate AEGCL         | Furniture & Fixture                        | 10.810 | 1,55,760.00 | 140184   | 03-06-2021 | 30-09-2021 | 119 | 6.33%  | 2893.05  |  |
| 386 | Corporate AEGCL         | furniture & Fixture                        | 10.810 | 1,22,720.00 | 110448   | 03-06-2021 | 30-09-2021 | 119 | 6.33%  | 2279.37  |  |
| 387 | Corporate AEGCL         | furniture & Fixture                        | 10.810 | 7,080.00    | 6372     | 03-06-2021 | 30-09-2021 | 119 | 6.33%  | 131.50   |  |
| 388 | Corporate AEGCL         | furniture & Fixture                        | 10.810 | 44,250.00   | 39825    | 10-06-2021 | 30-09-2021 | 112 | 6.33%  | 773.54   |  |
| 389 | Corporate AEGCL         | Furniture & Fixture                        | 10.810 | 18,880.00   | 16992    | 12-06-2021 | 30-09-2021 | 110 | 6.33%  | 324.15   |  |
| 390 | Corporate AEGCL         | Furniture & Fixture                        | 10.810 | 14,160.00   | 12744    | 31-07-2021 | 30-09-2021 | 61  | 6.33%  | 134.82   |  |
| 391 | Corporate AEGCL         | Furniture & Fixture                        | 10.810 | 2,39,472.00 | 215524.8 | 08-05-2021 | 30-09-2021 | 145 | 6.33%  | 5419.71  |  |
| 392 | LA T&T Circle           | Furniture & Fixtures                       | 10.810 | 20,248.00   | 18223.2  | 11-06-2021 | 30-09-2021 | 111 | 6.33%  | 350.80   |  |
| 393 | LA T&T Circle           | Furniture & Fixtures                       | 10.810 | 25,000.00   | 22500    | 07-09-2021 | 30-09-2021 | 23  | 6.33%  | 89.75    |  |
| 394 | Samaguri GSS            | Furniture & Fixtures                       | 10.810 | 1,86,600.00 | 167940   | 04-06-2021 | 30-09-2021 | 118 | 6.33%  | 3436.74  |  |
| 395 | Silchar T&T Div         | Furniture and Fixtures                     | 10.810 | 22,262.00   | 20035.8  | 07-08-2021 | 30-09-2021 | 54  | 6.33%  | 187.63   |  |
| 396 | UA T&C Circle Dibrugarh | Electrical wiring & Fan installation       | 10.820 | 2,300.00    | 2070     | 29-07-2021 | 30-09-2021 | 63  | 6.33%  | 22.62    |  |
| 397 | UA T&T Circle Jorhat    | Electrical wiring & Fan installation       | 10.820 | 1,800.00    | 1620     | 09-08-2021 | 30-09-2021 | 52  | 6.33%  | 14.61    |  |
| 398 | Mariani GSS             | Electrical wiring & Fan installation       | 10.820 | 6,153.00    | 5537.7   | 01-04-2021 | 30-09-2021 | 182 | 6.33%  | 174.79   |  |
| 399 | Gargaon GSS             | Electrical wiring & Fan installation       | 10.820 | 8,320.00    | 7488     | 05-08-2021 | 30-09-2021 | 56  | 6.33%  | 72.72    |  |
| 400 | MRT Circle Narengi      | Electrical wiring & Fan installation       | 10.82  | 7,264.00    | 6537.6   | 20-04-2021 | 30-09-2021 | 163 | 6.33%  | 184.81   |  |
| 401 | North Lakhimpur GSS     | Electrical Wiring Light & Fan Installation | 10.820 | 29,680.00   | 26712    | 09-08-21   | 30-09-2021 | 52  | 6.33%  | 240.89   |  |
| 405 | Dibrugarh GSS           | Fan Installation                           | 10.820 | 1,450.00    | 1305     | 19-03-2021 | 30-09-2021 | 195 | 6.33%  | 44.13    |  |
| 406 | Corporate AEGCL         | Other Furniture & Fixtures and Elect. Ligt | 10.850 | 12,345.00   | 11110.5  | 11-05-2021 | 30-09-2021 | 142 | 6.33%  | 273.61   |  |
| 407 | Tinsukia GSS            | Others                                     | 10.850 | 7,130.00    | 6417     | 27-04-21   | 30-09-2021 | 156 | 6.33%  | 173.61   |  |
| 408 | Tinsukia GSS            | Others                                     | 10.850 | 19,500.00   | 17550    | 22-07-21   | 30-09-2021 | 70  | 6.33%  | 213.05   |  |
| 409 | UA T&T Circle Jorhat    | Computer Accessories                       | 10.905 | 50,000.00   | 45000    | 20-04-2021 | 30-09-2021 | 163 | 15.00% | 3014.38  |  |
| 410 | UA T&T Circle Jorhat    | Computer Accessories                       | 10.905 | 5,000.00    | 4500     | 05-04-2021 | 30-09-2021 | 178 | 15.00% | 329.18   |  |
| 412 | Gargaon GSS             | Computer Accessories                       | 10.905 | 1,56,500.00 | 140850   | 17-06-2021 | 30-09-2021 | 105 | 15.00% | 6077.77  |  |
| 413 | Dibrugarh GSS           | Computers & accessories                    | 10.905 | 6,350.00    | 5715     | 06-07-2021 | 30-09-2021 | 86  | 15.00% | 201.98   |  |
| 414 | LA T&T Circle           | Computers & Accessories                    | 10.905 | 7,850.00    | 7065     | 04-05-2021 | 30-09-2021 | 149 | 15.00% | 432.61   |  |
| 415 | Rangia GSS              | Computer & Accessories                     | 10.905 | 48,100.00   | 43290    | 19-01-2021 | 30-09-2021 | 254 | 15.00% | 4518.76  |  |
| 416 | Sarusajai GSS           | Computer & Accessories                     | 10.905 | 9,723.00    | 8750.7   | 20-08-2021 | 30-09-2021 | 41  | 15.00% | 147.44   |  |
| 417 | Sarusajai GSS           | Computer & Accessories                     | 10.905 | 21,500.00   | 19350    | 05-05-2021 | 30-09-2021 | 148 | 15.00% | 1176.90  |  |
| 418 | Sarusajai GSS           | Computer & Accessories                     | 10.905 | 62,473.00   | 56225.7  | 26-08-2021 | 30-09-2021 | 35  | 15.00% | 808.73   |  |
| 419 | PLCC Jorhat             | Computer and Accessories                   | 10.905 | 64,550.00   | 58095    | 05-06-2021 | 30-09-2021 | 117 | 15.00% | 2793.33  |  |
| 420 | PLCC Jorhat             | Computer and Accessories                   | 10.905 | 3,000.00    | 2700     | 13-08-2021 | 30-09-2021 | 48  | 15.00% | 53.26    |  |
| 421 | Silchar T&T Circle      | Computer & Accessories                     | 10.905 | 11,740.00   | 10566    | 06-04-2021 | 30-09-2021 | 177 | 15.00% | 768.57   |  |
| 422 | Panchgram GSS           | Office Equipments                          | 10.905 | 60,200.00   | 54180    | 04-08-2021 | 30-09-2021 | 57  | 15.00% | 1269.15  |  |
| 423 | Corporate AEGCL         | Computer & Accessories                     | 10.905 | 1,75,372.00 | 157834.8 | 03-04-2021 | 30-09-2021 | 180 | 15.00% | 11675.45 |  |
| 424 | Corporate AEGCL         | Computer & Accessories                     | 10.905 | 58,651.00   | 52785.9  | 03-Apr-21  | 30-09-2021 | 180 | 15.00% | 3904.71  |  |
| 425 | Corporate AEGCL         | Computer & Accessories                     | 10.905 | 7,000.00    | 6300     | 03-04-2021 | 30-09-2021 | 180 | 15.00% | 466.03   |  |
| 426 | Corporate AEGCL         | Computer & Accessories                     | 10.905 | 39,199.00   | 35279.1  | 03-04-2021 | 30-09-2021 | 180 | 15.00% | 2609.69  |  |
| 427 | Corporate AEGCL         | Computer & Accessories                     | 10.905 | 17,821.00   | 16038.9  | 03-04-2021 | 30-09-2021 | 180 | 15.00% | 1186.44  |  |
| 428 | Corporate AEGCL         | Computer & Accessories                     | 10.905 | 5,399.00    | 4859.1   | 03-04-2021 | 30-09-2021 | 180 | 15.00% | 359.44   |  |
| 429 | Corporate AEGCL         | Computer & Accessories                     | 10.905 | 40,000.00   | 36000    | 22-04-2021 | 30-09-2021 | 161 | 15.00% | 2381.92  |  |

|     |                       |                               |        |                     |                     |            |            |     |        |                    |          |
|-----|-----------------------|-------------------------------|--------|---------------------|---------------------|------------|------------|-----|--------|--------------------|----------|
| 430 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 8,47,024.00         | 762321.6            | 16-03-2021 | 30-09-2021 | 198 | 15.00% | 62030.00           |          |
| 431 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 6,29,100.00         | 566190              | 16-03-2021 | 30-09-2021 | 198 | 15.00% | 46070.80           |          |
| 432 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 4,35,900.00         | 392310              | 16-03-2021 | 30-09-2021 | 198 | 15.00% | 31922.21           |          |
| 433 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 75,000.00           | 67500               | 11-05-2021 | 30-09-2021 | 142 | 15.00% | 3939.04            |          |
| 434 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 46,610.00           | 41949               | 21-05-2021 | 30-09-2021 | 132 | 15.00% | 2275.59            |          |
| 435 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 11,500.00           | 10350               | 21-05-2021 | 30-09-2021 | 132 | 15.00% | 561.45             |          |
| 436 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 9,800.00            | 8820                | 29-05-2021 | 30-09-2021 | 124 | 15.00% | 449.46             |          |
| 437 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 1,16,220.00         | 104598              | 17-06-2021 | 30-09-2021 | 105 | 15.00% | 4513.48            |          |
| 438 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 9,48,450.00         | 853605              | 16-06-2021 | 30-09-2021 | 106 | 15.00% | 37184.44           |          |
| 439 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 2,25,500.00         | 202950              | 08-06-2021 | 30-09-2021 | 114 | 15.00% | 9508.07            |          |
| 440 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 41,949.00           | 37754.1             | 12-07-2021 | 30-09-2021 | 80  | 15.00% | 1241.23            |          |
| 441 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 13,999.00           | 12599.1             | 02-07-2021 | 30-09-2021 | 90  | 15.00% | 465.99             |          |
| 442 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 4,30,975.00         | 387877.5            | 14-07-2021 | 30-09-2021 | 78  | 15.00% | 12433.33           |          |
| 443 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 27,140.00           | 24426               | 28-07-2021 | 30-09-2021 | 64  | 15.00% | 642.44             |          |
| 444 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 1,72,000.00         | 154800              | 07-08-2021 | 30-09-2021 | 54  | 15.00% | 3435.29            |          |
| 445 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 96,430.00           | 86787               | 06-08-2021 | 30-09-2021 | 55  | 15.00% | 1961.62            |          |
| 446 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 4,84,195.00         | 435775.5            | 06-08-2021 | 30-09-2021 | 55  | 15.00% | 9849.72            |          |
| 447 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 26,699.00           | 24029.1             | 03-08-2021 | 30-09-2021 | 58  | 15.00% | 572.75             |          |
| 448 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 11,600.00           | 10440               | 03-09-2021 | 30-09-2021 | 27  | 15.00% | 115.84             |          |
| 449 | Corporate AEGCL       | Computer & Accessories        | 10.905 | 41,949.00           | 37754.1             | 04-09-2021 | 30-09-2021 | 26  | 15.00% | 403.40             |          |
| 454 | Corporate AEGCL       | Telephone & Fax               | 10.906 | 15,999.00           | 14399.1             | 17-08-2021 | 30-09-2021 | 44  | 6.33%  | 109.87             |          |
| 455 | Tinsukia GSS          | REFRIGERATORS & WATER COOLERS | 10.907 | 15,490.00           | 13941               | 05-08-2021 | 30-09-2021 | 56  | 6.33%  | 135.39             |          |
| 456 | Goalpara GSS          | Other Office Equipments       | 10.909 | 58,092.00           | 52282.8             | 12-05-2021 | 30-09-2021 | 141 | 6.33%  | 1278.46            |          |
| 457 | LA T&T Circle         | Other Office Equipments       | 10.909 | 15,215.00           | 13693.5             | 14-06-2021 | 30-09-2021 | 108 | 6.33%  | 256.48             |          |
| 458 | LA T&T Circle         | Other Office Equipments       | 10.909 | 13,990.00           | 12591               | 01-04-2021 | 30-09-2021 | 182 | 6.33%  | 397.41             |          |
| 459 | Kukurmara GSS         | Other Office Equipments       | 10.909 | 4,800.00            | 4320                | 31-08-2021 | 30-09-2021 | 30  | 6.33%  | 22.48              |          |
| 460 | Dhaligaon GSS         | Other Office Equipments       | 10.909 | 11,400.00           | 10260               | 29-05-2021 | 30-09-2021 | 124 | 6.33%  | 220.64             |          |
| 461 | Sarusajai GSS         | Other Office Equipment        | 10.909 | 24,900.10           | 22410.09            | 30-07-2021 | 30-09-2021 | 62  | 6.33%  | 240.96             |          |
| 462 | Corporate AEGCL       | Other Office Equipment        | 10.909 | 24,900.00           | 22410               | 15-06-2021 | 30-09-2021 | 107 | 6.33%  | 415.85             |          |
| 463 | 132 KV GSS Kahilipara | OTHER OFFICE EQUIPMENT        | 10.909 | 24,898.20           | 22408.38            | 22-07-2021 | 30-09-2021 | 70  | 6.33%  | 272.03             |          |
| 464 | Samaguri GSS          | Other Office Equipments       | 10.909 | 24,900.10           | 22410.09            | 02-08-2021 | 30-09-2021 | 59  | 6.33%  | 229.30             |          |
|     |                       | <b>TOTAL</b>                  |        | <b>64,59,07,952</b> | <b>58,13,17,157</b> |            |            |     |        | <b>1,41,44,655</b> | <b>-</b> |

**1,41,72,829**      **0**

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|              | <u>Asset</u>     | <u>Depreciation</u> |
|--------------|------------------|---------------------|
| 10.1         | 1,56,86,495      | 0                   |
| 10.2         | 24615905         | 435751              |
| 10.3         | 0                | 0                   |
| 10.4         | 7851733          | 152274              |
| 10.5         | 226140824        | 4535137             |
| 10.6         | 363033034        | 8696175             |
| 10.7         | 0                | 0                   |
| 10.8         | 2802909          | 47986               |
| 10.9         | 5777052          | 277331              |
| <b>Total</b> | <b>645907952</b> | <b>14144655</b>     |

**DEPRECIATION ON ASSET ADDITION DURING H1, 2021-22**

|  | Particulars                                       | A/c Code | Jv. No.<br>(In Rs.) |                 |
|--|---|----------|---------------------|-----------------|
|  |   |          | Dr.                 | Cr.             |
|  | Depreciation on buildings                         | 77.120   | 435751              |                 |
|  | Depreciation on other civil works                 | 77.140   | 152274              |                 |
|  | Depreciation on plant & machinery                 | 77.150   | 4535137             |                 |
|  | Depreciation on lines & cable networks            | 77.160   | 8696175             |                 |
|  | Depreciation on vehicles                          | 77.170   | 0                   |                 |
|  | Depreciation on furniture, fixtures               | 77.180   | 47986               |                 |
|  | Depreciation on office equipment                  | 77.190   | 277331              |                 |
|  | To  |          |                     |                 |
|  | Provision for depreciation-buildings              | 12.200   |                     | 435751          |
|  | Provision for depreciation-other civil works      | 12.400   |                     | 152274          |
|  | Provision for depreciation-plant & machinery      | 12.500   |                     | 4535137         |
|  | Provision for depreciation-lines & cable networks | 12.600   |                     | 8696175         |
|  | Provision for depreciation-vehicles               | 12.700   |                     | 0               |
|  | Provision for depreciation-furnitures & fixtures  | 12.800   |                     | 47986           |
|  | Provision for depreciation-office equipment       | 12.900   |                     | 277331          |
|  | <b>TOTAL</b>                                      |          | <b>14144655</b>     | <b>14144655</b> |

(Being the provision for depreciation on fixed assets added by the different units of AEGCL during H1, 2021-22.)











|     |                         |   |        |                     |                     |            |            |      |      |        |                  |                   |
|-----|-------------------------|---|--------|---------------------|---------------------|------------|------------|------|------|--------|------------------|-------------------|
| 281 | Dhaligaon GSS           | Lightning Arrestors Station Type        | 10.511 | 5,27,220.00         | 474498              | 26-04-2018 | 30-09-2021 | 1253 | 888  | 5.28%  | 25053            | 60952             |
| 282 | Dhaligaon GSS           | Lightning Arrestors Station Type        | 10.511 | 5,28,576.00         | 475718.4            | 31-05-2017 | 30-09-2021 | 1583 | 1218 | 5.28%  | 25118            | 83818             |
| 287 | I32 KV GSS Kahilipara   | COMMUNICATION EQUIPMENT RAD             | 10.512 | 66,080.00           | 59472               | 08-08-2020 | 30-09-2021 | 418  | 53   | 6.33%  | 3765             | 547               |
| 288 | Tinsukia GSS            | Communication Equip Radio & High Freq   | 10.512 | 37,760.00           | 33984               | 06-09-2020 | 30-09-2021 | 389  | 24   | 6.33%  | 2151             | 141               |
| 289 | Tinsukia GSS            | Communication Equip Radio & High Freq   | 10.512 | 86,140.00           | 77526               | 10-09-2020 | 30-09-2021 | 385  | 20   | 6.33%  | 4907             | 269               |
| 290 | Tinsukia GSS            | Communication Equip Radio & High Freq   | 10.512 | 34,220.00           | 30798               | 07-09-2020 | 30-09-2021 | 388  | 23   | 6.33%  | 1950             | 123               |
| 291 | Rangia GSS              | Air Conditioning Plant Static           | 10.515 | 4,37,792.00         | 394012.8            | 06-04-2020 | 30-09-2021 | 542  | 177  | 5.28%  | 20804            | 10088             |
| 292 | Rangia GSS              | Air Conditioning Plant Static           | 10.515 | 2,91,862.00         | 262675.8            | 06-04-2020 | 30-09-2021 | 542  | 177  | 5.28%  | 13869            | 6726              |
| 293 | Rangia GSS              | Air Conditioning Plant Static           | 10.515 | 2,18,895.00         | 197005.5            | 06-04-2020 | 30-09-2021 | 542  | 177  | 5.28%  | 10402            | 5044              |
| 297 | I32 KV GSS Kahilipara   | AIR CONDITIONING PLANT PORTAB           | 10.516 | 4,37,792.00         | 394012.8            | 19-03-2020 | 30-09-2021 | 560  | 195  | 9.50%  | 37431            | 19997             |
| 298 | I32 KV GSS Kahilipara   | AIR CONDITIONING PLANT PORTAB           | 10.516 | 4,37,792.00         | 394012.8            | 19-03-2020 | 30-09-2021 | 560  | 195  | 9.50%  | 37431            | 19997             |
| 299 | I32 KV GSS Kahilipara   | AIR CONDITIONING PLANT PORTAB           | 10.516 | 2,18,896.00         | 197006.4            | 19-03-2020 | 30-09-2021 | 560  | 195  | 9.50%  | 18716            | 9999              |
| 300 | Goalpara GSS            | Meter Testing Laboratory tools & equipm | 10.518 | 5,42,800.00         | 488520              | 08-09-2020 | 30-09-2021 | 387  | 22   | 5.28%  | 25794            | 1555              |
| 305 | MRT Div Jorhat          | Meter Testing Laboratory Tools & Equipm | 10.518 | 54,71,660.00        | 4924494             | 09-05-2019 | 30-09-2021 | 875  | 510  | 5.28%  | 260013           | 363306            |
| 310 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -54,71,660.00       | -4924494            | 11-06-2019 | 30-09-2021 | 842  | 477  | 5.28%  | -260013          | -339798           |
| 311 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -54,71,660.00       | -4924494            | 11-06-2019 | 30-09-2021 | 842  | 477  | 5.28%  | -260013          | -339798           |
| 312 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -54,71,660.00       | -4924494            | 11-06-2019 | 30-09-2021 | 842  | 477  | 5.28%  | -260013          | -339798           |
| 313 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -54,71,600.00       | -4924440            | 11-06-2019 | 30-09-2021 | 842  | 477  | 5.28%  | -260010          | -339794           |
| 314 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-09-2021 | 750  | 385  | 5.28%  | -30280           | -31939            |
| 315 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-09-2021 | 750  | 385  | 5.28%  | -30280           | -31939            |
| 316 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-09-2021 | 750  | 385  | 5.28%  | -30280           | -31939            |
| 317 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-09-2021 | 750  | 385  | 5.28%  | -30280           | -31939            |
| 318 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -6,37,200.00        | -573480             | 11-09-2019 | 30-09-2021 | 750  | 385  | 5.28%  | -30280           | -31939            |
| 319 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-09-2021 | 764  | 399  | 5.28%  | -18112           | -19799            |
| 320 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-09-2021 | 764  | 399  | 5.28%  | -18112           | -19799            |
| 321 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-09-2021 | 764  | 399  | 5.28%  | -18112           | -19799            |
| 322 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-09-2021 | 764  | 399  | 5.28%  | -18112           | -19799            |
| 323 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -3,81,140.00        | -343026             | 28-08-2019 | 30-09-2021 | 764  | 399  | 5.28%  | -18112           | -19799            |
| 324 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-09-2021 | 681  | 316  | 5.28%  | -50886           | -44054            |
| 325 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-09-2021 | 681  | 316  | 5.28%  | -50886           | -44054            |
| 326 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-09-2021 | 681  | 316  | 5.28%  | -50886           | -44054            |
| 327 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-09-2021 | 681  | 316  | 5.28%  | -50886           | -44054            |
| 328 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -10,70,826.40       | -963743.76          | 19-11-2019 | 30-09-2021 | 681  | 316  | 5.28%  | -50886           | -44054            |
| 329 | MRT DIVISION, AEGCL, NA | Meter Testing Laboratory Tools & Equipm | 10.518 | -33,27,600.00       | -2994840            | 11-06-2019 | 30-09-2021 | 842  | 477  | 5.28%  | -158128          | -206649           |
| 330 | I32 KV GSS Kahilipara   | METER TESTING LABORATORY TOC            | 10.518 | 5,42,800.00         | 488520              | 05-09-2020 | 30-09-2021 | 390  | 25   | 5.28%  | 25794            | 1767              |
| 345 | Dhaligaon GSS           | Over Head Lines Higher Than 66 KV       | 10.601 | 76,78,536.00        | 6910682.4           | 21-12-2017 | 30-09-2021 | 1379 | 1014 | 5.28%  | 364884           | 1013678           |
| 350 | Depota GSS              | Lines & Cable Net- Work                 | 10.601 | 1,42,85,026.00      | 12856523.4          | 31-01-2018 | 30-09-2021 | 1338 | 973  | 5.28%  | 678824           | 1809579           |
| 351 | Depota GSS              | Lines & Cable Net- Work                 | 10.601 | 1,20,84,795.00      | 10876315.5          | 04-08-2017 | 30-09-2021 | 1518 | 1153 | 5.28%  | 574269           | 1814062           |
| 352 | Depota GSS              | Lines & Cable Net- Work                 | 10.601 | 1,02,23,482.00      | 9201133.8           | 20-06-2018 | 30-09-2021 | 1198 | 833  | 5.28%  | 485820           | 1108734           |
| 353 | Depota GSS              | Lines & Cable Net- Work                 | 10.601 | 69,02,612.00        | 6212350.8           | 15-09-2020 | 30-09-2021 | 380  | 15   | 5.28%  | 328012           | 13480             |
| 354 | Depota GSS              | Lines & Cable Net- Work                 | 10.601 | 83,97,285.00        | 7557556.5           | 15-09-2020 | 30-09-2021 | 380  | 15   | 5.28%  | 399039           | 16399             |
| 359 | Samaguri GSS            | Overhead Lines                          | 10.601 | 12,47,850.00        | 1123065             | 01-06-2018 | 30-09-2021 | 1217 | 852  | 5.28%  | 59298            | 138416            |
| 360 | Samaguri GSS            | Overhead Lines                          | 10.601 | 2,22,533.00         | 200279.7            | 01-06-2018 | 30-09-2021 | 1217 | 852  | 5.28%  | 10575            | 24684             |
| 362 | Rangia GSS              | Underground Cable Duck System           | 10.603 | 17,65,474.00        | 1588926.6           | 24-08-2020 | 30-09-2021 | 402  | 37   | 5.28%  | 83895            | 8504              |
| 368 | Rangia GSS              | Furniture and fixtures                  | 10.810 | -6,04,568.00        | -544111.2           | 20-03-2020 | 30-09-2021 | 559  | 194  | 6.33%  | -34442           | -18306            |
| 402 | I32 KV GSS Kahilipara   | ELECTRIC WIRING LIGHT & FAN INS         | 10.820 | 3,22,561.00         | 290304.9            | 31-05-2020 | 30-09-2021 | 487  | 122  | 6.33%  | 18376            | 6142              |
| 403 | I32 KV GSS Kahilipara   | ELECTRIC WIRING LIGHT & FAN INS         | 10.820 | 4,83,842.00         | 435457.8            | 16-03-2020 | 30-09-2021 | 563  | 198  | 6.33%  | 27564            | 14953             |
| 404 | I32 KV GSS Kahilipara   | ELECTRIC WIRING LIGHT & FAN INS         | 10.820 | 3,22,561.00         | 290304.9            | 31-05-2020 | 30-09-2021 | 487  | 122  | 6.33%  | 18376            | 6142              |
| 411 | Jorhat T&T Div          | Computer Accessories                    | 10.905 | 40,474.00           | 36426.6             | 18-06-2020 | 30-09-2021 | 469  | 104  | 15.00% | 5464             | 1557              |
| 450 | Corporate AEGCL         | Computer & Accessories                  | 10.905 | 36,736.00           | 33062.4             | 20-09-2011 | 30-09-2021 | 3663 | 3298 | 15.00% | 4959             | 44811             |
| 451 | Corporate AEGCL         | Computer & Accessories                  | 10.905 | 22,100.00           | 19890               | 20-06-2012 | 30-09-2021 | 3389 | 3024 | 15.00% | 2984             | 24718             |
| 452 | Corporate AEGCL         | Computer & Accessories                  | 10.905 | 1,659.00            | 1493.1              | 31-05-2013 | 30-09-2021 | 3044 | 2679 | 15.00% | 224              | 1644              |
| 453 | Corporate AEGCL         | Computer & Accessories                  | 10.905 | 33,171.00           | 29853.9             | 31-05-2013 | 30-09-2021 | 3044 | 2679 | 15.00% | 4478             | 32868             |
|     |                         | <b>TOTAL</b>                            |        | <b>15,04,22,249</b> | <b>13,53,80,024</b> |            |            |      |      |        | <b>35,98,439</b> | <b>-12,27,256</b> |
|     |                         |   |        |                     |                     |            |            |      |      |        | <b>2371183</b>   |                   |

|            | 10.1     | 10.2     | 10.300 | 10.4    | 10.5          | 10.6     | 10.7 | 10.8   | 10.9   | TOTAL     |              |
|------------|----------|----------|--------|---------|---------------|----------|------|--------|--------|-----------|--------------|
| ASSET      | 67514465 | 15395479 | 0      | 7612311 | -35,66,135.00 | 62807593 | 0    | 524396 | 134140 | 150422249 | ASSET        |
| CP         | 0        | 462788   | 0      | 228826  | -125776       | 2984617  | 0    | 29875  | 18109  | 3598439   | DEPRECIATION |
| PP         | 0        | 644373   | 0      | 956819  | -8890513      | 5947536  | 0    | 8931   | 105598 | -1227256  |              |
| TOTAL DEPR | 0        | 1107162  | 0      | 1185645 | -9016288      | 8932153  | 0    | 38806  | 123706 | 2371183   |              |

**JOURNAL FOR ADDITIONAL DEPRECIATION FOR PRIOR PERIODS, H1, 2021-22**

**Jv. No.**  
(In Rs.)

| Particulars                                       | A/c Code | Dr.            | Cr.            |
|---|----------|----------------|----------------|
| Depreciation on buildings                         | 77.120   | 462788         |                |
| Depreciation on other civil works                 | 77.140   | 228826         |                |
| Depreciation on plant & machinery                 | 77.150   | -125776        |                |
| Depreciation on lines & cable networks            | 77.160   | 2984617        |                |
| Depreciation on vehicles                          | 77.170   | 0              |                |
| Depreciation on furniture, fixtures               | 77.180   | 29875          |                |
| Depreciation on office equipment                  | 77.190   | 18109          |                |
| Depreciation under provided in Prior Periods      | 83.600   | -1227256       |                |
| To  |          |                |                |
| Provision for depreciation-buildings              | 12.200   |                | 1107162        |
| Provision for depreciation-other civil works      | 12.400   |                | 1185645        |
| Provision for depreciation-plant & machinery      | 12.500   |                | -9016288       |
| Provision for depreciation-lines & cable networks | 12.600   |                | 8932153        |
| Provision for depreciation-vehicles               | 12.700   |                | 0              |
| Provision for depreciation-furnitures & fixtures  | 12.800   |                | 38806          |
| Provision for depreciation-office equipment       | 12.900   |                | 123706         |
| <b>TOTAL</b>                                      |          | <b>2371183</b> | <b>2371183</b> |

(Being additional Depreciation on Fixed Assets added by the different units of AEGCL during H1, 2021-22 for prior periods.)

**Annexure-VI (c)**  
**DEPRECIATION ON OBS**  
**H2 FY 2021-22**

ASSAM ELECTRICITY GRID CORPORATION LTD

(Amount in Rs.)

| Sl. No. | Account Code | Asset Category        | Asset as on 30.09. 2021 | Depreciation as on 30.09.2021 | Depreciation on OBS for the H2, 2021-22 | Total Depreciation on OBS | 90% of the Asset Value | Amount of Depreciation exceeding 90% of the Asset Value | Depreciation on OBS for the H2 2021-22 up to maximum of 90% of Asset |
|---------|--------------|-----------------------|-------------------------|-------------------------------|---|---------------------------|------------------------|---|--|
| 1       | 10.1         | Land & Rights         | 469916274               | 516030                        | 45090                                   | 561120                    | 422924647              | -422363527  | 45090  |
| 2       | 10.2         | Building              | 599549146               | 245780984                     | 9234520                                 | 255015504                 | 539594231              | -284578728  | 9234520  |
| 3       | 10.3         | Hydraulic             | 26434308                | 25112593                      | 628079                                  | 25740672                  | 23790877               | 1949795   | 0  |
| 4       | 10.4         | Other Civil Works     | 1293980472              | 208932511                     | 19448526                                | 228381038                 | 1164582425             | -936201387  | 19448526   |
| 5       | 10.5         | Plant & Machinery     | 12642382036             | 5806068990                    | 300951488                               | 6107020478                | 11378143832            | -5271123354   | 300951488  |
| 6       | 10.6         | Lines & Cable Network | 11174072992             | 7924242611                    | 265495974                               | 8189738586                | 10056665693            | -1866927107   | 265495974  |
| 7       | 10.7         | Vehicles              | 49488070                | 44539263                      | 2115615                                 | 46654878                  | 44539263               | 2115615   | 0  |
| 8       | 10.8         | Furniture & Fixtures  | 73335638                | 41530482                      | 2088966                                 | 43619448                  | 66002075               | -22382627   | 2088966  |
| 9       | 10.9         | Office Equipment      | 47182273                | 34359700                      | 2676277                                 | 37035977                  | 42464045               | -5428068  | 2676277  |
|         |              | <b>TOTAL</b>          | <b>26376341209</b>      | <b>14331083165</b>            | <b>602684536</b>                        | <b>14933767700</b>        | <b>23738707088</b>     |   | <b>599940841</b>   |

**2.6429E+10 14335869589 604203885 1.497E+10 2.3786E+10 601456773.2**

DEPRECIATION ON OPENING BALANCE FOR THE H2, 2021-22

(Amount in Rs.)

| Account Code | Asset Category        | Asset as on 30.09.2021 | Depreciation during H2, 2021-22 |
|--------------|-----------------------|------------------------|---------------------------------|
| 10.1         | Land & Rights         | 469916274              | 45090                           |
| 10.2         | Building              | 599549146              | 9234520                         |
| 10.3         | Hydraulic             | 26434308               | 0                               |
| 10.4         | Other Civil Works     | 1293980472             | 19448526                        |
| 10.5         | Plant & Machinery     | 12642382036            | 300951488                       |
| 10.6         | Lines & Cable Network | 11174072992            | 265495974                       |
| 10.7         | Vehicles              | 49488070               | 0                               |
| 10.8         | Furniture & Fixtures  | 73335638               | 2088966                         |
| 10.9         | Office Equipment      | 47182273               | 2676277                         |
|              | <b>TOTAL</b>          | <b>26376341209</b>     | <b>599940841</b>                |

| Account Code | Asset Category        | Asset as on 30.09.2021 | Depreciation during H2, 2021-22 |
|--------------|-----------------------|------------------------|---------------------------------|
| 10.1         | Land & Rights         | 469916274              | 45090                           |
| 10.2         | Building              | 599549146              | 9234520                         |
| 10.3         | Hydraulic             | 26434308               | 0                               |
| 10.4         | Other Civil Works     | 1293980472             | 19448526                        |
| 10.5         | Plant & Machinery     | 12642382036            | 300951488                       |
| 10.6         | Lines & Cable Network | 11174072992            | 265495974                       |
| 10.7         | Vehicles              | 49488070               | 0                               |
| 10.8         | Furniture & Fixtures  | 73335638               | 2088966                         |
| 10.9         | Office Equipment      | 47182273               | 2676277                         |
|              | <b>TOTAL</b>          | <b>26376341209</b>     | <b>599940841</b>                |

| Account Code | Asset Category        | Asset as on 30.09.2021 | Depreciation during H2, 2021-22 |
|--------------|-----------------------|------------------------|---------------------------------|
| 10.1         | Land & Rights         | 469916274              | 45090                           |
| 10.2         | Building              | 599549146              | 9234520                         |
| 10.3         | Hydraulic             | 26434308               | 0                               |
| 10.4         | Other Civil Works     | 1293980472             | 19448526                        |
| 10.5         | Plant & Machinery     | 12642382036            | 300951488                       |
| 10.6         | Lines & Cable Network | 11174072992            | 265495974                       |
| 10.7         | Vehicles              | 49488070               | 0                               |
| 10.8         | Furniture & Fixtures  | 73335638               | 2088966                         |
| 10.9         | Office Equipment      | 47182273               | 2676277                         |
|              | <b>TOTAL</b>          | <b>26376341209</b>     | <b>599940841</b>                |

DEPRECIATION ON OBS, FOR H2, 2021-22

JV. NO.

| HEAD  | A/C CODE | DR.              | CR.              |
|---|----------|------------------|------------------|
| Depreciation on leasehold land                    | 77.200   | 45090            |                  |
| Depreciation on buildings                         | 77.120   | 9234520          |                  |
| Depreciation on Hydraulic Works                   | 77.130   | 0                |                  |
| Depreciation on other civil works                 | 77.140   | 19448526         |                  |
| Depreciation on plant & machinery                 | 77.150   | 300951488        |                  |
| Depreciation on lines & cable networks            | 77.160   | 265495974        |                  |
| Depreciation on vehicles                          | 77.170   | 0                |                  |
| Depreciation on furniture, fixtures               | 77.180   | 2088966          |                  |
| Depreciation on office equipment                  | 77.190   | 2676277          |                  |
| To  |          |                  |                  |
| Provision for depreciation-leasehold land         | 12.100   |                  | 45090            |
| Provision for depreciation-buildings              | 12.200   |                  | 9234520          |
| Provision for depreciation-hydraulic works        | 12.300   |                  | 0                |
| Provision for depreciation-other civil works      | 12.400   |                  | 19448526         |
| Provision for depreciation-plant & machinery      | 12.500   |                  | 300951488        |
| Provision for depreciation-lines & cable networks | 12.600   |                  | 265495974        |
| Provision for depreciation-vehicles               | 12.700   |                  | 0                |
| Provision for depreciation-furnitures & fixtures  | 12.800   |                  | 2088966          |
| Provision for depreciation-office equipment       | 12.900   |                  | 2676277          |
| <b>TOTAL</b>                                      |          | <b>599940841</b> | <b>599940841</b> |

(Being the provision for depreciation on the Opening Balances (as on 01.10.2021) of fixed assets for the H2 2021-22.)

**ASSAM ELECTRICITY GRID CORPORATION LTD**  
**DEPRECIATION ON OPENING BALANCES OF FIXED ASSETS FOR H2, 2021-22**

(Amount in Rs.)

| Head of A/c   | A/c Code | Opening Balance as on 30.09.2021 | 90% of Opening Balance as on 30.09.2021 | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015 | Depreciation     |
|---|----------|----------------------------------|---|--|------------------|
| Land Owned under full title   | 10.101   | 462890268                        | 416601241                               | 0.00%  | 0                |
| Land held under lease   | 10.102   | 3000000                          | 2700000                                 | 3.34%  | 45090            |
| APDRP Land  | 10.104   | 4026006                          | 3623405                                 | 0.00%  | 0                |
| <b>Sub Total</b>  |          | <b>469916274</b>                 | <b>422924647</b>                        |  | <b>45090</b>     |
|   |          |                                  | 0                                       |  | 0                |
| Building containing transmission installations  | 10.201   | 184211610                        | 165790449                               | 3.34%  | 2768700          |
| Office Building   | 10.202   | 127678261                        | 114910435                               | 3.34%  | 1919004          |
| Temporary erections such as wooden structures   | 10.203   | 513360                           | 462024                                  | 100.00%  | 231012           |
| APDRP building  | 10.209   | 7418                             | 6676                                    | 3.34%  | 111              |
| Other Buildings   | 10.204   | 287138497                        | 258424647                               | 3.34%  | 4315692          |
| <b>Sub Total</b>  |          | <b>599549146</b>                 | <b>539594231.4</b>                      |  | <b>9234520</b>   |
| Cooling Water System  | 10.310   | 20292988                         | 18263689                                | 5.28%  | 482161           |
| Cooling Tower & Circulating Water System  | 10.311   | 3581134                          | 3223021                                 | 5.28%  | 85088            |
| Sweet water arrangement including reservoirs, etc.  | 10.315   | 271610                           | 244449                                  | 5.28%  | 6453             |
| Plant and Pipeline for water supply in residential colony   | 10.320   | 2076576                          | 1868918                                 | 5.28%  | 49339            |
| Drainage & sweage residential colony  | 10.322   | 212000                           | 190800                                  | 5.28%  | 5037             |
| <b>Sub Total</b>  |          | <b>26434308</b>                  | <b>23790877</b>                         |  | <b>628079</b>    |
| Other Roads   | 10.401   | 98029197                         | 88226277                                | 3.34%  | 1473379          |
| APDRP Other Civil Works   | 10.415   | 709419                           | 638477                                  | 3.34%  | 10663            |
| Miscellaneous Civil Works   | 10.402   | 1195241856                       | 1075717670                              | 3.34%  | 17964485         |
| <b>Sub Total</b>  |          | <b>1293980472</b>                | <b>1164582425</b>                       |  | <b>19448526</b>  |
| Transformers  | 10.501   | 2931656448                       | 2638490804                              | 5.28%  | 69656157         |
| Other plant & equipment   | 10.502   | 9081937426                       | 8173743683                              | 5.28%  | 215786833        |
| Material handling equipment-earth movers, bulldozers  | 10.503   | 9300                             | 8370                                    | 5.28%  | 221              |
| Material handling equipment-cement mixers   | 10.504   | 166278                           | 149650                                  | 5.28%  | 3951             |
| Material handling equipment-cranes  | 10.505   | 2606141                          | 2345527                                 | 5.28%  | 61922            |
| Material handling equipment-others  | 10.506   | 7037912                          | 6334121                                 | 5.28%  | 167221           |
| Switch-gear including cable connections   | 10.507   | 231738478                        | 208564630                               | 5.28%  | 5506106          |
| Batteries including charging equipments   | 10.508   | 65363776                         | 58827398                                | 5.28%  | 1553043          |
| Fabrication shop/work-shop Plant & Equipment  | 10.509   | 388421                           | 349579                                  | 5.28%  | 9229             |
| Linghtning Arrestors (Pole Type)  | 10.510   | 10694837                         | 9625353                                 | 5.28%  | 254109           |
| Linghtning Arrestors (Station Type)   | 10.511   | 41014626                         | 36913163                                | 5.28%  | 974508           |
| Communication Equipment-Radio & High Frequency carrier system   | 10.512   | 91355017                         | 82219515                                | 6.33%  | 2602248          |
| Communication Equipment-Telephone Lines & Telephones  | 10.513   | 16628175                         | 14965357                                | 6.33%  | 473654           |
| Static machine tools & equipments   | 10.514   | 1013701                          | 912331                                  | 5.28%  | 24086            |
| Air Conditioning plant static   | 10.515   | 22189410                         | 19970469                                | 5.28%  | 527220           |
| Air Conditioning plant portable   | 10.516   | 3068473                          | 2761626                                 | 9.50%  | 131177           |
| Meter testing laboratory tools & equipment  | 10.518   | 32514297                         | 29262867                                | 5.28%  | 772540           |
| Equipment in hospital/clinics   | 10.519   | 814                              | 733                                     | 5.28%  | 19               |
| Tools & Tackles   | 10.520   | 50552605                         | 45497345                                | 5.28%  | 1201130          |
| Show-room equipment   | 10.521   | 26863                            | 24177                                   | 5.28%  | 638              |
| Other miscellaneous equipment   | 10.525   | 52419038                         | 47177134                                | 5.28%  | 1245476          |
| <b>Sub Total</b>  |          | <b>12642382036</b>               | <b>11378143832</b>                      |  | <b>300951488</b> |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages higher than 66KV | 10.601   | 8590214223                       | 7731192801                              | 5.28%  | 204103490        |

| Head of A/c  | A/c Code | Opening Balance as on 30.09.2021 | 90% of Opening Balance as on 30.09.2021 | Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015 | Depreciation     |
|--|----------|----------------------------------|---|--|------------------|
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages from 13.2 KV to 66 KV | 10.602   | 253935076                        | 228541568                               | 5.28%  | 6033497          |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on reinforced concrete supports/steel supports-11 KV and above                   | 10.607   | 2171487658                       | 1954338892                              | 5.28%  | 51594547         |
| Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on treated wood supports   | 10.609   | 2311522                          | 2080370                                 | 5.28%  | 54922            |
| Upgradation transmission & distribution network( 33 to 66)   | 10.610   | 48718316                         | 43846484                                | 5.28%  | 1157547          |
| Under ground cables including joint boxes & disconnecting boxes-11KV   | 10.611   | 2300691                          | 2070622                                 | 5.28%  | 54664            |
| Under ground cables-cable duct systems   | 10.603   | 30735160                         | 27661644                                | 5.28%  | 730267           |
| Metering equipment   | 10.604   | 5623587                          | 5061228                                 | 5.28%  | 133616           |
| Miscellaneous Equipments   | 10.605   | 68746759                         | 61872083                                | 5.28%  | 1633423          |
| <b>Sub Total</b>   |          | <b>11174072992</b>               | <b>10056665693</b>                      |  | <b>265495974</b> |
| Trucks   | 10.710   | 9517823                          | 8566041                                 | 9.50%  | 406887           |
| Jeeps, Trekkers & Motor Cars   | 10.730   | 34012653                         | 30611388                                | 9.50%  | 1454041          |
| Other Vehicles   | 10.740   | 5957594                          | 5361835                                 | 9.50%  | 254687           |
| <b>Sub Total</b>   |          | <b>49488070</b>                  | <b>44539263</b>                         |  | <b>2115615</b>   |
| Furniture & Fixtures   | 10.810   | 28742582                         | 25868324                                | 6.33%  | 818732           |
| Electrical wiring, Light & Fan Installations   | 10.820   | 44229348                         | 39806413                                | 6.33%  | 1259873          |
| Others   | 10.850   | 363708                           | 327337                                  | 6.33%  | 10360            |
| <b>Sub Total</b>   |          | <b>73335638</b>                  | <b>66002075</b>                         |  | <b>2088966</b>   |
| Calculators  | 10.901   | 161194                           | 145075                                  | 6.33%  | 4592             |
| Typewriters  | 10.902   | 164943                           | 148449                                  | 6.33%  | 4698             |
| Cash Registers in Cash Offices   | 10.903   | 7665                             | 6899                                    | 6.33%  | 218              |
| Refrigerators & water coolers  | 10.907   | 509870                           | 458883                                  | 6.33%  | 14524            |
| Telephone & EPABX  | 10.906   | 216036                           | 194432                                  | 6.33%  | 6154             |
| Computers  | 10.905   | 34148151                         | 30733335                                | 15.00%   | 2305000          |
| Other Office Equipment   | 10.909   | 11974414                         | 10776973                                | 6.33%  | 341091           |
| <b>Sub Total</b>   |          | <b>47182273</b>                  | <b>42464045</b>                         |  | <b>2676277</b>   |
| <b>TOTAL</b>   |          | <b>26376341209</b>               | <b>23738707088</b>                      |  | <b>602684536</b> |

26429231299

23786308169

604203885

52890090

26376341209

**Annexure-VI (d)**  
**DEPRECIATION**  
**H2 FY 2021-22**

**ASSAM ELECTRICITY GRID CORPORATION LIMITED**

(In Rs. )

**10. FIXED ASSETS**

| A/c Code | Description           | GROSS BLOCK            |   |                     | DEPRECIATION          |                        |             |  |                  |
|----------|-----------------------|------------------------|---|---------------------|-----------------------|------------------------|-------------|--|------------------|
|          |                       | As at 1.4.2021         | Additions/Deletions during the year 2021-22 |                     | As at 31.03.2022      | Rate of Depreciation   | No. of Days | Deduction on Asset Addition during H2, 2021-22 |                  |
|          | TANGIBLE ASSETS       |                        | H1  | H2                  | TOTAL (H1+H2)         |                        |             |  |                  |
|          | OWN ASSETS            |                        |   |                     |                       |                        |             |  |                  |
| 10.1     | Land & Rights         | 38,67,15,314           | 83200960                                    | 0                   | 83200960              | 46,99,16,274           | 0.00%       | 90   | 0                |
| 10.2     | Building              | 55,98,48,980           | 40011384                                    | 0                   | 40011384              | 59,98,60,364           | 3.34%       | 90   | 0                |
| 10.3     | Hydraulic             | 26434308               | 0   | 0                   | 0                     | 2,64,34,308            | 5.28%       | 90   | 0                |
| 10.4     | Other Civil Works     | 1278905421             | 15464044                                    | 23835956            | 39300000              | 1,31,82,05,421         | 3.34%       | 90   | 176673.412       |
| 10.5     | Plant & Machinery     | 12,46,68,48,442        | 22,39,25,485                                | 325674515           | 54,96,00,000          | 13,01,64,48,442        | 5.28%       | 90   | 3816013.057      |
| 10.6     | Lines & Cable Network | 10,74,90,18,731        | 42,58,40,627                                | 333959373           | 75,98,00,000          | 11,50,88,18,731        | 5.28%       | 90   | 3913088.894      |
| 10.7     | Vehicles              | 49568018               | 0   | 0                   | 0                     | 4,95,68,018            | 9.50%       | 90   | 0                |
| 10.8     | Furniture & Fixtures  | 71687973               | 3401805                                     | 21598195            | 25000000              | 9,66,87,973            | 6.33%       | 90   | 303398.4253      |
| 10.9     | Office Equipment      | 42448615               | 5911192                                     | 4088808             | 10000000              | 5,24,48,615            | 6.33%       | 90   | 57437.1103       |
|          | <b>Total</b>          | <b>25,63,14,75,802</b> | <b>79,77,55,497</b>                         | <b>70,91,56,847</b> | <b>1,50,69,12,344</b> | <b>27,13,83,88,146</b> |             |  | <b>82,66,611</b> |

**FUNDING OF CAPITALISATION DURING FY 2021-22**

**Amount (Rs.  
Crore)**

| SL. NO.  | PARTICULARS  | H1           | H2           | TOTAL (H1+H2) |
|----------|--------------|--------------|--------------|---------------|
| 1        | Debt         | 29.82        | 54.12        | 83.94         |
| 2        | Grant        | 49.96        | 16.80        | 66.76         |
| 3        | Equity       | 0            | 0            |               |
| <b>4</b> | <b>Total</b> | <b>79.78</b> | <b>70.92</b> | <b>150.70</b> |

| Particulars   | FY 2021-22    |
|---|---------------|
| Gross Fixed Assets (a)  | 2,708.55      |
| Gross Fixed Assets excluding Land (b)   | 2,661.56      |
| Opening CWIP (c)  | 803.32        |
| Grant (CWIP + Assets) (d)   | 1,981.28      |
| Grant towards GFA (e=d*b/(b+c))   | 1,521.93      |
| <b>Total Depreciation</b>   | <b>120.84</b> |
| Less : Dep twds assets through Grant/Consumer cont  | 69.10         |
| <b>Depreciation for the year (excl assets through grant and consumer contribution (to</b> | <b>51.74</b>  |



**Annexure-VII**  
**Details of Colony Expenses**



|    |                                  |              |              |              |              |             |              |   |              |              |             |              |              |             |              |                |              |   |
|----|----------------------------------|--------------|--------------|--------------|--------------|-------------|--------------|---|--------------|--------------|-------------|--------------|--------------|-------------|--------------|----------------|--------------|---|
| F  | <b>Dibrugarh T&amp;T Circle</b>  |              |              |              |              |             |              |   |              |              |             |              |              |             |              |                |              |   |
| 1  | 132/33 kV SS, Dibrugarh          | 25,49,851.00 |              |              |              |             | 57,06,179.00 | 82,56,030.00                                |              |              |             |              |              |             |              |                | -            | 82,56,030.00                                    |
| 2  | 132/33 kV SS, Moran              | 6,80,874.00  |              |              | 3,50,000.00  | 1,50,000.00 |              | 11,80,874.00                                |              |              |             |              |              |             |              |                | -            | 11,80,874.00                                    |
| 3  | 132/33 kV SS, Bihiating          | 80,000.00    |              |              |              |             |              | 80,000.00                                   |              |              |             |              |              |             |              |                | -            | 80,000.00                                       |
| 4  | 220/132/33 kV SS, Namrup         |              |              |              |              | 3,81,000.00 |              | 3,81,000.00                                 |              |              |             |              |              |             |              |                | -            | 3,81,000.00                                     |
| 5  | 220/132/33 kV SS, Tinsukia       | 49,52,612.00 | 6,00,000.00  | 18,96,000.00 | 12,00,000.00 |             | 7,02,600.00  | 93,51,212.00                                | 1,50,000.00  | 19,50,000.00 |             | 12,20,000.00 | 3,00,000.00  |             | 16,74,440.00 | 52,94,440.00   |              | 1,46,45,652.00                                  |
| 6  | 132/33 kV SS, Bordubi            |              |              |              |              |             |              | -   |              |              |             |              |              |             |              |                | -            | -   |
| 7  | 132/33 kV SS, Rupai              | 34,00,155.00 | 1,00,000.00  |              | 29,04,000.00 |             | 4,50,000.00  | 68,54,155.00                                | 12,00,000.00 |              |             | 5,70,000.00  |              |             |              | 17,70,000.00   |              | 86,24,155.00                                    |
| 8  | 132/33 kV SS, Margherita (Ledo)  | 16,78,264.00 | 5,00,000.00  |              | 80,000.00    |             |              | 22,58,264.00                                | 1,20,000.00  |              |             | 2,00,000.00  | 5,00,000.00  | 1,33,880.00 | 4,45,488.00  |                | 13,99,368.00 | 36,57,632.00                                    |
|    | <b>Total</b>                     |              |              |              |              |             |              | <b>2,83,61,535.00</b>                       |              |              |             |              |              |             |              |                |              | <b>84,63,808.00</b>                             |
|    |                                  |              |              |              |              |             |              |   |              |              |             |              |              |             |              |                |              | <b>3,68,25,343.00</b>                           |
| a  | <b>Jorhat T&amp;T Circle</b>     |              |              |              |              |             |              | -   |              |              |             |              |              |             | 8,74,279.00  | 8,74,279.00    |              | 8,74,279.00                                     |
| b  | T&T Division                     |              |              |              | 1,10,000.00  |             |              | 1,10,000.00                                 |              | 6,63,364.00  |             |              |              |             |              |                |              | 6,63,364.00                                     |
| 1  | 132/33 kV SS, Bokakhat           | 7,50,000.00  |              |              |              |             |              | 8,34,850.00                                 |              | 15,84,850.00 |             |              |              |             |              |                |              | 18,33,000.00                                    |
| 2  | 132/33 kV SS, Bokajan            | 7,50,000.00  | 6,41,173.00  |              |              |             |              | 13,91,173.00                                | 56,99,710.00 |              |             | 1,50,504.00  | 13,42,358.00 |             | 4,04,850.00  | 75,97,422.00   |              | 89,88,595.00                                    |
| 3  | 132/33 kV SS, Diphu              | 10,40,616.00 | 12,23,049.00 |              | 99,833.00    |             |              | 23,63,498.00                                |              | 74,23,054.00 |             | 3,45,697.00  |              | 1,10,000.00 | 78,78,751.00 |                |              | 1,02,42,249.00                                  |
| 4  | 132/33 kV SS, Golaghat           | 16,16,361.00 | 5,77,546.00  |              |              |             |              | 21,93,907.00                                |              | 42,36,276.00 |             |              | 43,17,609.00 |             | 85,53,885.00 |                |              | 1,07,47,792.00                                  |
| 5  | 132/33 kV SS, Jorhat (West)      |              |              |              |              | 1,83,452.00 |              | 1,83,452.00                                 | 2,26,199.00  |              |             |              | 19,54,762.00 |             | 95,657.00    | 22,76,618.00   |              | 24,60,070.00                                    |
| 6  | 220/132/33 kV SS, Mariani        | 45,64,826.00 |              |              | 1,10,000.00  |             |              | 46,74,826.00                                |              | 41,16,750.00 |             | 10,48,594.00 |              |             | 2,20,000.00  | 53,85,344.00   |              | 1,00,60,170.00                                  |
| 7  | 132/33 kV SS, Garmur (Jorhat)    | 21,66,868.00 | 5,26,493.00  |              |              | 2,80,000.00 |              | 29,73,361.00                                |              |              |             | 6,63,492.00  |              | 4,51,094.00 | 11,14,586.00 |                |              | 40,87,947.00                                    |
| 8  | 132/33 kV SS, Gargaon (Nazira)   | 3,95,961.00  | 7,90,000.00  |              |              | 4,09,600.00 |              | 15,95,561.00                                | 11,45,000.00 | 83,03,650.00 | 6,89,015.00 | 6,11,459.00  | 15,50,941.00 |             |              | 1,23,00,065.00 |              | 1,38,95,626.00                                  |
| 9  | 132/33 kV SS, Betbari (Sibsagar) | 11,00,000.00 | 1,79,940.00  |              |              |             |              | 12,79,940.00                                | 13,15,022.00 | 25,50,000.00 |             |              | 15,50,941.00 |             | 50,000.00    | 54,65,963.00   |              | 67,45,903.00                                    |
| 10 | 132/33 kV SS, Sonari             |              |              |              |              |             |              | -   | 2,00,292.00  |              |             |              | 15,50,941.00 |             |              | 17,51,233.00   |              | 17,51,233.00                                    |
|    | <b>Total</b>                     |              |              |              |              |             |              | <b>1,83,50,568.00</b>                       |              |              |             |              |              |             |              |                |              | <b>5,56,94,510.00</b>                           |
|    |                                  |              |              |              |              |             |              |   |              |              |             |              |              |             |              |                |              | <b>7,40,45,078.00</b>                           |
| H  | <b>Silchar T&amp;T Circle</b>    |              |              |              |              |             |              |   |              |              |             |              |              |             |              |                |              |   |
| 1  | 132/33 kV SS, Halflong           | 42,00,000.00 | 3,50,000.00  | 30,00,000.00 |              |             |              | 75,50,000.00                                |              |              |             | 5,83,878.00  |              |             |              |                | 5,83,878.00  | 81,33,878.00                                    |
| 2  | 132/33 kV SS, Srikona (Silchar)  | 6,00,000.00  |              |              |              |             |              | 6,00,000.00                                 |              | 9,24,730.00  |             | 11,73,947.00 |              |             | 20,98,677.00 |                |              | 26,98,677.00                                    |
| 4  | 132/33 kV SS, Pailapool          | 7,00,000.00  |              |              |              |             |              | 7,00,000.00                                 |              |              |             | 1,57,163.00  | 5,63,507.00  |             | 7,20,670.00  |                |              | 14,20,670.00                                    |
| 5  | 132/33 kV SS, Panchgram          | 15,00,000.00 | 15,00,000.00 |              |              |             |              | 30,00,000.00                                |              | 22,00,000.00 |             | 1,16,252.00  |              |             | 23,16,252.00 |                |              | 53,16,252.00                                    |
| 6  | 132/33 kV SS, Dullavcherra       | 35,00,000.00 |              |              |              |             |              | 35,00,000.00                                | 80,000.00    |              |             | 6,04,497.00  | 30,00,000.00 |             | 12,00,000.00 | 48,84,497.00   |              | 83,84,497.00                                    |
| 7  | 132/33 kV SS, Hailakhandi        |              |              |              |              |             |              | -   |              |              |             |              |              | 5,00,000.00 |              |                | 5,00,000.00  | 5,00,000.00                                     |
|    | <b>Total</b>                     |              |              |              |              |             |              | <b>1,53,50,000.00</b>                       |              |              |             |              |              |             |              |                |              | <b>1,11,03,974.00</b>                           |
|    |                                  |              |              |              |              |             |              |   |              |              |             |              |              |             |              |                |              | <b>2,64,53,974.00</b>                           |
|    |                                  |              |              |              |              |             |              | <b>Colony Works Total = 17,95,55,085.50</b> |              |              |             |              |              |             |              |                |              | <b>Switchyard works Total = 17,61,75,835.00</b> |
|    |                                  |              |              |              |              |             |              |   |              |              |             |              |              |             |              |                |              | <b>Grand total 35,57,30,920.50</b>              |

**Annexure-VIII**  
**Details of Expenses for**  
**Emergency Restoration System**

Estimate for Procurement of Emergency Restoration Structure (ERS) Tower for 220/132 kV

| SI No.   | Description   | Qty    | Unit Price(Rs.)  | Total Price(Rs)  |
|--|---|--------|------------------|------------------|
| 1  | Emergency Restoration Structures<br>(ERS) Tower for 220/132 kV<br>(LINDSEY) | 4 Nos. | ₹ 1,15,00,000.00 | ₹ 4,60,00,000.00 |
| Four Crore Sixty Lakh Only excluding applicable GST. |   |        |                  |                  |

GST @18 % Extra or as applicable at the time of dispatch.

*A.J. Choudhury*  
A.J. CHOUDHURY  
AGM (HQ), AEGCL

*Lekha Bhuyan*  
Lekha Bhuyan  
GM (M&PR), AEGCL

*Lekha Bhuyan*  
Chief General Manager (O&M), LAR  
AEGCL, Bijulee Bhawan,  
Paltan Bazar, Guwahati-1

**Annexure-IX**  
**Proposed Training Programs**  
**for FY 2022-23 to FY 2024-25**

**Capacity Building of AEGCL Manpower for FY 2022-23**

| <b>Sl. No</b> | <b>Name of Training</b>   | <b>Institution</b>   | <b>Per Person cost (In INR Approx)</b> | <b>No of Nomination</b> | <b>Total Cost (In INR Approx)</b> |
|---------------|---|----------------------|--|-------------------------|-----------------------------------|
| 1             | Transformers for Operation, Maintenance and Testing   | TICI (Mumbai)        | 8850                                   | 50                      | 442500                            |
| 2             | Regulatory Affairs/Current Regulations of CERC& SERCs   | NTPC                 | 3333                                   | 20                      | 66667                             |
| 3             | Breakdown Analysis & Remedies of Electrical Equipment's   | NTPC                 | 3333                                   | 20                      | 66667                             |
| 4             | Financial Systems, Management and Accountability in Government  | ASCI, Hyderabad      | 38940                                  | 10                      | 389400                            |
| 5             | Energy Efficiency in Electrical Utilities   | PSTI, Banglore       | 21240                                  | 15                      | 318600                            |
| 6             | Operation & Maintenance of Distribution Transformers and Leading to Zero Breakdowns                                     | ESCI, Hyderabad      | 17700                                  | 10                      | 177000                            |
| 7             | Energy Audit and loss Reduction in T&D system   | GETRI, Varodara      | 16520                                  | 20                      | 330400                            |
| 8             | ARR Filling and Tariff setting  | GETRI, Varodara      | 12390                                  | 10                      | 123900                            |
| 9             | Methodology of heat run test on LV & HV Equipment   | CPRI Bengaluru       | 8260                                   | 10                      | 82600                             |
| 10            | Electromagnetic interference, audible noise and electrical fields from HV equipment, substations and transmission lines | CPRI Bengaluru       | 8260                                   | 10                      | 82600                             |
| 11            | Asset Management in Power Sector  | AIPM CESC), Kolkata  | 25488                                  | 15                      | 382320                            |
| 12            | Electrical Safety and Inspection of Electrical Installations under IE Rules   | PSTI, Bangalore      | 24190                                  | 10                      | 241900                            |
| 13            | Managerial Leadership and Team Effectiveness  | IIM, Calcutta        | 90000                                  | 5                       | 450000                            |
| 14            | Smart Grid: From Concept to Reality   | AIPM (CESC), Kolkata | 19116                                  | 10                      | 191160                            |
| 15            | Cyber Security for Power Systems  | ISGF, New Delhi      | 8260                                   | 15                      | 123900                            |
|               | <b>Total</b>  |                      |  |                         | 34,69,613.33                      |

**Capacity Building of AEGCL Manpower for FY 2023-24**

| <b>Sl. No</b> | <b>Name of Training</b>   | <b>Institution</b>   | <b>Per Person cost (In INR Approx)</b> | <b>No of Nomination</b> | <b>Total Cost (In INR Approx)</b> |
|---------------|---|----------------------|--|-------------------------|-----------------------------------|
| 1             | Leadership Program in Power Business  | TICI (Mumbai         | 8850                                   | 50                      | 442500                            |
| 2             | Regulatory Affairs/Current Regulations of CERC& SERCs   | NTPC                 | 3333                                   | 20                      | 66667                             |
| 3             | Ind AS (IFRS) Adoption in Power Sector  | RECIPMT, Hyderabad   | 7670                                   | 15                      | 115050                            |
| 4             | Cyber Security for Critical Infrastructure  | ISGF, New Delhi      | 8620                                   | 15                      | 129300                            |
| 5             | Smart Grid Technology and its Applications in Power Sector  | ASCI, Hyderabad      | 38940                                  | 10                      | 389400                            |
| 6             | Energy Efficiency in Electrical Utilities   | PSTI, Banglore       | 21240                                  | 15                      | 318600                            |
| 7             | Operation & Maintenance of Distribution Transformers and Leading to Zero Breakdowns                                     | ESCI, Hyderabad      | 17700                                  | 10                      | 177000                            |
| 8             | Transmission Grid Code - Development in last 10 years, Key features and compliances by utility                          | GETRI, Varodara      | 16520                                  | 15                      | 247800                            |
| 9             | Tariff Policy and Submission of ARR - Regulatory Compliance   | RECIPMT, Hyderabad   | 12390                                  | 15                      | 185850                            |
| 10            | Methodology of heat run test on LV & HV Equipment   | CPRI Bengaluru       | 8260                                   | 15                      | 123900                            |
| 11            | Electromagnetic interference, audible noise and electrical fields from HV equipment, substations and transmission lines | CPRI Bengaluru       | 8260                                   | 15                      | 123900                            |
| 12            | Asset Management in Power Sector  | AIPM CESC), Kolkata  | 25488                                  | 15                      | 382320                            |
| 13            | Project and Contract Management   | ASCI, Hyderabad      | 24190                                  | 15                      | 362850                            |
| 14            | Smart Grid: From Concept to Reality   | AIPM (CESC), Kolkata | 19116                                  | 15                      | 286740                            |
|               | <b>Total</b>  |                      |  |                         | <b>33,51,876.67</b>               |



**Capacity Building of AEGCL Manpower for FY 2024-25**

| <b>Sl. No</b> | <b>Name of Training</b>   | <b>Institution</b>   | <b>Per Person cost (In INR Approx)</b> | <b>No of Nomination</b> | <b>Total Cost (In INR Approx)</b> |
|---------------|---|----------------------|--|-------------------------|-----------------------------------|
| 1             | Advanced Electrical Maintenance Techniques  | TICI (Mumbai)        | 8850                                   | 50                      | 442500                            |
| 3             | Earthing Practices and Safety Measures in Electrical Installations                  | RECIPMT, Hyderabad   | 7670                                   | 15                      | 115050                            |
| 4             | Avoiding Costly Mistakes in Land Acquisition  | ASCI, Hyderabad      | 38940                                  | 10                      | 389400                            |
| 5             | Grid Management, Network Monitoring & Loss Reduction                                | GETRI, Varodara      | 21240                                  | 20                      | 424800                            |
| 6             | Operation & Maintenance of Distribution Transformers and Leading to Zero Breakdowns | ESCI, Hyderabad      | 17700                                  | 10                      | 177000                            |
| 7             | Blockchain for Energy and Utilities   | ISGF, New Delhi      | 10,620                                 | 10                      | 106200                            |
| 8             | Energy Audit and loss Reduction in T&D system                                       | GETRI, Varodara      | 16520                                  | 20                      | 330400                            |
| 9             | Protection System in EHV Sub-Stations & Lines                                       | RECIPMT, Hyderabad   | 12390                                  | 15                      | 185850                            |
| 10            | Methodology of heat run test on LV & HV Equipment                                   | CPRI Bengaluru       | 8260                                   | 10                      | 82600                             |
| 11            | Testing, Commissioning & Construction of Distribution Sub-Station and Lines         | RECIPMT, Hyderabad   | 7670                                   | 15                      | 115050                            |
| 12            | Asset Management in Power Sector  | AIPM CESC), Kolkata  | 25488                                  | 15                      | 382320                            |
| 13            | Finance and Accounting for Business Managers  | IIM Calcutta         | 90000                                  | 5                       | 450000                            |
| 14            | Smart Grid: From Concept to Reality   | AIPM (CESC), Kolkata | 19116                                  | 10                      | 191160                            |
| 15            | Latest Trends in Metering, Billing and Collection                                   | RECIPMT, Hyderabad   | 7670                                   | 30                      | 230100                            |
|               | <b>Total</b>  |                      |  |                         | <b>36,22,430.00</b>               |

**Annexure-X (a)**  
**Capital Investment Plan for**  
**FY 2022-23 to FY 2024-25**

**CAPITAL INVESTMENT PLAN OF AEGCL FOR FY 2022-23 TO FY 2024-25**

The scheme wise projects are detailed with capital expenditure, capitalisation, mode of funding and elaborating the requirement of project. The summary of scheme wise investments and its capitalisation is summarised below:

**Scheme Wise Capital Expenditure for FY 2022-23 TO FY 2024-25**

| Scheme Name               | FY 2022-23    | FY 2023-24     | FY 2024-25     |
|---------------------------|---------------|----------------|----------------|
| AIIB                      | 564.88        | 1313.63        | 1604.65        |
| ADB                       | -             | -              | -              |
| NERPSIP                   | -             | -              | -              |
| Annual Plan/SOPD          | 2.00          | 10.00          | -              |
| PSDF                      | 22.22         | -              | -              |
| TDF                       | 11.11         | -              | -              |
| Deposit work              | 30.94         | -              | 151.36         |
| AIFA                      | 37.68         | -              | -              |
| AIIMS                     | 20.00         | 6.96           | -              |
| Internal Accrual Equity   | 2.76          | -              | -              |
| <b>Total Projects (A)</b> | <b>691.59</b> | <b>1330.59</b> | <b>1756.01</b> |
| <b>Direct Assets (B)</b>  | <b>4.00</b>   | <b>4.00</b>    | <b>4.00</b>    |
| <b>TOTAL AEGCL (A+B)</b>  | <b>695.59</b> | <b>1334.59</b> | <b>1760.01</b> |

**Scheme Wise Capitalisation for FY 2022-23 TO FY 2024-25**

| Scheme Name               | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|---------------------------|---------------|---------------|---------------|
| AIIB                      | -             | -             | 395.80        |
| ADB                       | 29.37         | -             | -             |
| NERPSIP                   | 42.31         | 310.39        | 337.06        |
| Annual Plan/SOPD          | -             | 49.17         | -             |
| PSDF                      | 42.87         | -             | -             |
| TDF                       | 137.58        | 30.85         | -             |
| Deposit Works             | 40.81         | -             | 151.36        |
| AIFA                      | 68.84         | -             | -             |
| AIIMS                     | -             | 41.98         | -             |
| Internal Accrual Equity   | 4.96          | -             | -             |
| <b>Total Projects (A)</b> | <b>366.74</b> | <b>432.39</b> | <b>884.22</b> |
| <b>Direct Assets (B)</b>  | <b>4.00</b>   | <b>4.00</b>   | <b>4.00</b>   |
| <b>TOTAL AEGCL (A+B)</b>  | <b>370.74</b> | <b>436.39</b> | <b>888.22</b> |

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## 1. Asian Infrastructure Investment Bank (AIIB) Scheme

The Government of India has already planned to make power available for all for 24x7. To meet such demands, the following works are proposed by AEGCL to be executed under **Assam Intra State Transmission System Enhancement Project** with financial assistance from AIIB.

The Project was initially posed by MoF, DEA, GOI to ADB vide letter No. 2/8/2018-ADB.II dated 20.12.2018. Later it was transferred by DEA from ADB to AIIB vide letter No. 2/8/2018-ADB.II dated 05.04.2019.

### Delay of Project Approval process:

AEGCL has proposed the project in the year 2016, however, the proposal had to undergo different procedures for approval from various agencies/departments/line ministries etc, for which there occurred delays in the loan signing procedure and subsequently commencement of the project.

It may be mentioned herein that after receiving all the approvals, DEA, Govt. of India has posed the proposal to funding agency ADB on 12th of Nov'18. However, ADB has sent their fact-finding mission only on 25th of March'2019 from which the project readiness activities were started as per the advice of ADB mission.

Again on 5th of April'19, DEA transferred the proposal from ADB to AIIB. Following this, AIIB conducted its 1<sup>st</sup> consultation mission in June 2019 and apprised AEGCL about the criteria set by DEA in order to be eligible for loan signing and advised AEGCL to form a dedicated Project Team and commence the activities of project readiness.

As per the advice of AIIB, the whole project was split in two phases and the First Phase of the Project has been finalized with the scope of work based on the present availability of land for execution of the Project as per discussion with AIIB.

### Present Status of Works:

| Sl No | Description of work  | Name of the TKC/ Supplier              | Date of Award | Scheduled date of completion  | Status as on 11.10.2021  |
|-------|--|--|---------------|---|--|
| 1     | Construction of 220/33kV, 2X100 MVA GIS at two locations (Bihpuria & Jakhlabandha) and associated Transmission Lines (Package A) | M/s NECCON Power & Infra Limited       | 15.02.2021    | 3 years from the contract effective period<br>GoA has released Rs 50 Crore against Central Share requirement. Mobilization advances to be released shortly for making the contract effective. | Contract signed on 26.07.2021<br>Detail survey of transmission line and Drawing checking under process |
| 2     | Construction of 220/33kV, 2X100 MVA GIS at two locations (Nagaon-2 & Chaygaon)   | CONSORTIU M OF M/S R.S. INFRA PROJECTS | 15.02.2021    | 3 years from the contract effective period<br>GoA has released Rs 50  | Contract signed on 28.07.2021<br>Drawing   |

**AEGCL –Capital Investment Plan for the Control Period FY 2022-23 to FY 2024-25**

| Sl No | Description of work   | Name of the TKC/ Supplier   | Date of Award     | Scheduled date of completion  | Status as on 11.10.2021   |
|-------|---|---|-------------------|---|---|
|       | and Associated Transmission Lines (Package-B)   | PVT. LIMITED & M/S SIEMENS LIMITED  |                   | Cre against Central Share requirement. Mobilization advances to be released shortly for making the contract effective.  | checking under process  |
| 3     | Construction of 132/33kV, 2X50 MVA GIS at locations Burhigaon and associated Transmission Lines (Package C)                               | M/s Siddhartha Engineering Limited, JV with M/S New Modern Technomech Pvt. Limited (JV Partner) | 18.02.2021        | 3 years from the contract effective period<br><br>GoA has released Rs 50 Crore against Central Share requirement. Mobilization advances to be released shortly for making the contract effective. | Contract signed on 30-07-2021.<br><br>Drawings checking in process.   |
| 4     | Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its associated lines and bay extension (Package-D) | -   | Yet to be awarded | 3 years from the contract effective period  | NOIA to be issued shortly on receipt of Board's approval  |
| 5     | Construction of 220/132kV, 2X160 MVA GIS at two location (Sankardevnagar & Agamoni) and its associated lines(Package-E)                   | M/s Godrej and M/s Boyce Mfg. Co Ltd.   | Yet to be awarded | 3 years from the contract effective period  | NOA issued on 04.10.2021. Letter of acceptance received from M/S GODREJ & BOYCE MFG. Co. Ltd., Mumbai. Contract to be signed shortly. |
| 6     | Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur) (Package-F)  | -   | Yet to be awarded | 3 years from the contract effective period  | Tender document is in final stage   |
| 7     | Construction of 400/220kV, 2X500 MVA; 220/132kV 1X160 MVA Rangia GIS and 132/33kV, 2X50 MVA Kumarikata AIS (Package-G)                    | -   | Yet to be awarded | 3 years from the contract effective period  | Preliminary Route survey by M/s P.K. Dutta in process. Contract for preparation of master plan awarded to M/s N. Arc Consultancy      |
| 8     | Construction of 400/220kV, 2X500 MVA GIS at Sonapur GIS and its associated lines  | -   | Yet to be awarded | 3 years from the contract effective period  | Preliminary Route survey by M/s P.K. Dutta in process.  |

| <b>Sl No</b> | <b>Description of work</b>  | <b>Name of the TKC/ Supplier</b>           | <b>Date of Award</b> | <b>Scheduled date of completion</b>   | <b>Status as on 11.10.2021</b>   |
|--------------|---|--|----------------------|---|--|
|              | and bay extension (Package-H)   |  |                      |   | Contract for preparation of master plan awarded to M/s N. Arc Consultancy  |
| 9            | Augmentation of Existing Transformer Capacity at Narengi, Kahilipara, Rangia, Kukurmara and Boko Substations of Assam (Package I) | M/S BLUE STAR LIMITED                      | 15.02.2021           | 2 years from the contract effective period<br><br>GoA has released Rs 50 Crore against Central Share requirement. Mobilization advances to be released shortly for making the contract effective. | Contract signed on 06.09.2021  |
| 10           | Augmentation of Transformer Capacity at Barnagar, Gauripur, Panchgram and Agia Sub-stations (Package-J)                           | M/s HI-TECH CORPORATI ON (JV WITH M/s TAL) | 15.02.2021           | 2 years from the contract effective period<br><br>GoA has released Rs 50 Crore against Central Share requirement. Mobilization advances to be released shortly for making the contract effective. | Contract agreement signed on 19.07.2021<br>Drawing checking in process.  |
| 11           | Augmentation of Transformer Capacity at Moran, Dibrugarh, Depota, Golaghat & Sankardevnagar sub stations in Assam (Package K)     | M/s SIDDHARTH A ENGINEERING LIMITED        | 18.02.2021           | 2 years from the contract effective period<br><br>GoA has released Rs 50 Crore against Central Share requirement. Mobilization advances to be released shortly for making the contract effective. | Contract agreement signed on 30.09.2021.<br>Drawing checking in process.   |
| 12           | Augmentation of Existing Transmission Lines Capacity (Three Lines) by High Temperature Low Sag (HTLS) Conductor (Package-L)       | M/S APAR Industries Limited                | 15.02.2021           | 2 years from the contract effective period  | Contract signed on 23.07.2021 and is effective on 14.08.2021 as per the negotiation meeting dtd. 24.06.2021<br><br>Dispatch clearance issued.<br>Materials inspection is in process. |
| 13           | Augmentation of the communication backbone  | M/s Sterlite Power                         | 15.06.2021           | 2 years from the contract effective period  | Contract signed on 30.10.2021  |

| Sl No | Description of work  | Name of the TKC/ Supplier   | Date of Award     | Scheduled date of completion  | Status as on 11.10.2021          |
|-------|--|---|-------------------|---|----------------------------------|
|       | Replacement of existing ground wire by OPGW (636 kM) (Package M) | Transmission Ltd.   |                   |   |                                  |
| 14    | Procurement of Enterprise Resource Planing (ERP) (Package N)     | Yet to be awarded   | Yet to be awarded | 4 years 3 months from the contract effective period including Annual Maintenance Service period | Technical Evaluation in process. |
| 15    | Selection of Project Management Consultancy (PMC) (Package O)    | PT Feedback Infra Ltd, Indonesia JV with Jade Consult, Nepal and NIPSA, Spain | 02.12.2020        | 5 years from the contract effective period  | PMC is in service                |

**Summary of Capital Expenditure of AIBB Projects for FY 2022-23 to FY 2024-25 is tabulated below:**

| Sr | Particulars  | Projected Capital Expenditure |               |               |
|----|--|-------------------------------|---------------|---------------|
|    |  | FY 2022-23                    | FY 2023-24    | FY 2024-25    |
|    |  | (Rs. in Crs.)                 | (Rs. in Crs.) | (Rs. in Crs.) |
| 1  | Construction of 220/33kV, 2X100MVA GIS at Bihpuria and associated lines-Pkg A  | 47.07                         | 58.32         | 65.90         |
| 2  | Construction of 220/33kV, 2X100MVA GIS at Jakhalabandha and associated lines-Pkg A   | 7.47                          | 17.44         | 21.91         |
| 3  | Construction of 220/33kV, 2X100MVA GIS at Nagaon-2 and associated lines-Pkg-B  | 20.74                         | 26.19         | 29.04         |
| 4  | Construction of 220/33kV, 2X100MVA GIS at Chyagaon and associated lines-Pkg-B  | 9.57                          | 20.43         | 26.80         |
| 5  | Construction of 132/33kV, 2X50 MVA GIS at location (Burhigaon) and its associated lines-Pkg-C  | 8.94                          | 18.95         | 26.68         |
| 6  | Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its associated lines and bay extension-Pkg-D                      | 37.64                         | 87.83         | 108.46        |
| 7  | Construction of 220/132kV, 2X160 MVA GIS at Sankardevnagar and its associated lines-Pkg-E  | 22.61                         | 40.50         | 76.61         |
| 8  | Construction of 220/132kV, 2X160 MVA GIS at Agamani and its associated lines-Pkg-E   | 13.65                         | 31.86         | 38.52         |
| 9  | Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur)-Pkg-F   | 12.59                         | 29.38         | 41.970        |
| 10 | Construction of 400/220kV, 2X500 MVA GIS; 220/132kV 1X160 MVA GIS; 132/33kV, 2X50 MVA AIS (Kumarikata) and its associated lines and bay extension, Pkg-G | 13.73                         | 32.03         | 45.76         |
| 11 | Construction of 400/220kV, 2X500 MVA GIS; 220/132kV 1X160 MVA GIS; 132/33kV, 2X50 MVA AIS (Rangia) and its associated lines and bay extension, Pkg-G     | 68.34                         | 159.45        | 227.79        |



**AEGCL –Capital Investment Plan for the Control Period FY 2022-23 to FY 2024-25**

|    |   |               |                |                |
|----|---|---------------|----------------|----------------|
| 12 | Construction of 400/220kV, 2X500 MVA GIS at location (Sonapur) and its associated lines and bay extension-Pkg-H         | 64.13         | 149.63         | 213.76         |
| 13 | Augmentation of Transformation Capacity at five substations (Narengi, Kahilipara, Rangia, Kukumara& Boko)-Pkg-I         | 28.29         | 42.85          | 0.00           |
| 14 | Augmentation of Transformation Capacity at four substations (Barnagar, Panchgram, Agia&Gauripur)-Pkg-J                  | 8.14          | 41.95          | 0.00           |
| 15 | Augmentation of Transformation Capacity at five substations (Dibrugarh, Depota, Golaghat, Sankardevnagar & Moran) Pkg-K | 8.25          | 42.90          | 0.00           |
| 16 | Augmentation of Transmission Line Capacity 132kV BTPS (Salakati)-Dhaligaon) D/C (Panther Equivalent)                    | 12.00         | 10.12          | 0.00           |
| 17 | Augmentation of Transmission Line Capacity 132kV Gossaigaon-Gauripur S/C (Panther Equivalent)                           | 13.00         | 16.24          | 0.00           |
| 18 | Augmentation of Transmission Line Capacity 220kV Kukumara-Sarusajai D/C (Zebra Equivalent)                              | 20.00         | 20.98          | 0.00           |
| 19 | Augmentation of the communication backbone - Replacement of existing ground wire by OPGW (615 kM)                       | 20.00         | 28.58          | -              |
| 20 | Project Management Consultant (PMC) services  | 7.00          | 12             | 12             |
| 21 | 220/33kV, 2X100 MVA Boragaon GIS with Associated Line   | 10.19         | 35.65          | 56.02          |
| 22 | 132/33kV, 2X50 MVA Lumding GIS with Associated Line   | 9.91          | 34.70          | 54.52          |
| 23 | 132/33kV, 2X50 MVA Morigaon AIS with Associated Line  | 6.40          | 22.39          | 35.18          |
| 24 | 132/33kV, 2X50 MVA Amayapur AIS with Associated Line  | 6.74          | 23.59          | 37.07          |
| 25 | 132/33kV, 2X50 MVA Ghungur (Udarband) GIS with Associated Line  | 5.36          | 18.78          | 29.51          |
| 26 | 132/33kV, 2X50 MVA Chabua GIS with Associated Line  | 5.57          | 19.50          | 30.64          |
| 27 | 132/33kV, 2X50 MVA Dhing AIS with Associated Line   | 6.40          | 22.41          | 35.22          |
| 28 | 132/33kV, 2X50 MVA Dhupdhara AIS with Associated Line   | 6.74          | 23.59          | 37.07          |
| 29 | 132/33kV, 2X50 MVA Titabor GIS with Associated Line   | 8.56          | 29.95          | 47.07          |
| 30 | 132/33kV, 2X50 MVA Serfanguri AIS with Associated Line  | 6.26          | 21.90          | 34.42          |
| 31 | 220/132kV, 2X160 MVA Rowta GIS with Associated Line   | 19.82         | 69.37          | 109.01         |
| 32 | 220/33kV, 2X100 MVA Panjabari GIS with Associated Line  | 8.71          | 30.50          | 47.92          |
| 33 | 132/33kV, 2X50 MVA Agamoni AIS with Associated Line   | 6.50          | 22.73          | 35.72          |
| 34 | 132/33kV, 2X50 MVA Zoo Road GIS with Associated Line  | 14.56         | 50.96          | 80.08          |
|    | <b>Total</b>  | <b>564.88</b> | <b>1313.63</b> | <b>1604.65</b> |

Summary of Capitalisation of AIIB Projects for FY 2022-23 to FY 2024-25 is tabulated below:

| Sr | Particulars   | Projected Capitalisation |               |               |
|----|---|--------------------------|---------------|---------------|
|    |   | FY 2022-23               | FY 2023-24    | FY 2024-25    |
|    |   | (Rs. in Crs.)            | (Rs. in Crs.) | (Rs. in Crs.) |
| 1  | Augmentation of Transformation Capacity at five substations (Narengi, Kahilipara, Rangia, Kukumara& Boko)-Pkg-I         | -                        | -             | 76.64         |
| 2  | Augmentation of Transformation Capacity at four substations (Barnagar, Panchgram, Agia&Gauripur)-PkG-J                  | -                        | -             | 54.29         |
| 3  | Augmentation of Transformation Capacity at five substations (Dibrugarh, Depota, Golaghat, Sankardevnagar & Moran) Pkg-K | -                        | -             | 55.01         |
| 4  | Augmentation of Transmission Line Capacity 132kV BTPS (Salakati)-Dhaligaon) D/C (Panther Equivalent)                    | -                        | -             | 30.12         |
| 5  | Augmentation of Transmission Line Capacity 132kV Gossaigaon-Gauripur S/C (Panther Equivalent)                           | -                        | -             | 39.24         |
| 6  | Augmentation of Transmission Line Capacity 220kV Kukumara-Sarusajai D/C (Zebra Equivalent)                              | -                        | -             | 52.98         |
| 7  | Augmentation of the communication backbone - Replacement of existing ground wire by OPGW (615 kM)                       | -                        | -             | 53.88         |
| 8  | Project Management Consultant (PMC) services  | -                        | -             | 33.65         |
|    | <b>Total</b>  | <b>0.00</b>              | <b>0.00</b>   | <b>395.80</b> |

### Funding of AIIB Projects

| Sr | Capital Expenditure       | Funding Pattern | FY 2022-23    | FY 2023-24     | FY 2024-25     |
|----|---------------------------|-----------------|---------------|----------------|----------------|
|    |                           |                 | (Rs. in Crs.) | (Rs. in Crs.)  | (Rs. in Crs.)  |
| A  | Counterpart Funding (GoA) | 20%             | 112.98        | 262.73         | 320.93         |
|    | <i>Remaining Part</i>     | 80%             | 451.90        | 1050.90        | 1283.72        |
| B  | Grant (AIIB)              | 72%             | 406.71        | 945.81         | 1155.35        |
| C  | Debt (AIIB)               | 8%              | 45.19         | 105.09         | 128.37         |
|    | <b>Total</b>              |                 | <b>564.88</b> | <b>1313.63</b> | <b>1604.65</b> |

| Sr | Capitalisation            | Funding Pattern | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|----|---------------------------|-----------------|---------------|---------------|---------------|
|    |                           |                 | (Rs. in Crs.) | (Rs. in Crs.) | (Rs. in Crs.) |
| A  | Counterpart Funding (GoA) | 20%             | -             | -             | 79.16         |
|    | <i>Remaining Part</i>     | 80%             | -             | -             | 316.64        |
| B  | Grant (AIIB)              | 72%             | -             | -             | 284.98        |
| C  | Debt (AIIB)               | 8%              | -             | -             | 31.66         |
|    | <b>Total</b>              |                 | <b>0.00</b>   | <b>0.00</b>   | <b>395.80</b> |

## 2. Asian Development Bank (ADB)

### 1. Construction of 132KV DC Chandrapur - Sonapur and 132 KV DC Sonapur- Jagiroad (Baghjap) transmission line:

Forest Clearance is in progress. Colour SOI Toposheet map depicting 3 (three) alternate routes, duly signed and authenticated by Divisional Forest Officer, Kamrup East Division and justification report for 3 (three) alternate routes regarding diversion of 5.77 Hectare in Teteliguri Reserve Forest for the 132 kV D/C Sonapur Baghjap line has been submitted to Inspector General of Forest (C), Integrated Regional Office, Govt. of India, Ministry of Environment, Forest and Climate Change (MOEFCC) from Govt. of Assam, Environment & Forest Department.

#### Present Status of Works:

| Sl. No | Project Name   | Status  | Start Date of Project | Target Date of Completion | Reasons for delay in Start/Completion |
|--------|--|---|-----------------------|---------------------------|---------------------------------------|
| 1      | 132 kV DC Chandrapur-Sonapur and 132 Kv DC Sonapur-Jagiroad (Baghjaap) Transmission Line | 1) Overall progress: 98.00%<br>2) All the foundation and erection works are completed except stringing of 3 kM which is under forest area | Nov'11                | Mar-22                    | Forest Clearance is in progress       |

#### Summary of Capital Expenditure and Capitalisation for FY 2022-23 to FY 2024-25 is tabulated below:

| Sr | Particulars (Rs. in Crs.)  | Projected Capital Expenditure | Projected Capitalisation |
|----|--|-------------------------------|--------------------------|
|    |  | FY 2022-23                    | FY 2022-23               |
| 1  | 132 kV DC Chandrapur-Sonapur and 132 Kv DC Sonapur-Jagiroad (Baghjaap) Transmission Line | -                             | 29.37                    |

#### Funding of ADB Projects

| Sr | Capitalisation            | Funding Pattern (%) | FY 2022-23 (Rs. in Crs) |
|----|---------------------------|---------------------|-------------------------|
| A  | Counterpart Funding (GoA) | 20%                 | 5.87                    |
| B  | Remaining Part            | 80%                 | 23.50                   |
|    | Grant (ADB)               | 72%                 | 21.15                   |
|    | Debt (ADB)                | 8%                  | 2.35                    |
| C  | <b>Total</b>              |                     | <b>29.37</b>            |

### 3. Power System Development Fund (PSDF)

The proposal for State support to execute the project “Power System Development Fund” of the Govt. of India has been incorporated in the priority list of transmission & transformation projects of 2019-20. The grid disturbance on 30<sup>th</sup> & 31<sup>st</sup> July 2012 in most areas of India forced the M/o Power Govt of India to address the main causes for the incident. During the grid disturbance on 31<sup>st</sup> July 2012, Assam has suffered a loss of 706 MW of power.

After analysis, the M/o Power Govt of India comes out with a proposal for “Renovation & Up-gradation of the Protection Systems” of the national grid. All the State utilities and the central utilities were asked to submit project proposal for Renovation & Up-gradation of the Protection systems of their grid. Accordingly, the Assam State Electricity Grid Corporation Ltd (AEGCL) proposed and submitted a DPR to the Govt of India (GoI). The GoI has accorded sanctioned as grant under PSDF.

#### Status of Ongoing Projects under PSDF:

The capital expenditure of PSDF projects is expected to be completed by FY 2022-23, however, the capitalisation of major portion is expected to be accomplished by FY 2022-23. R&U project is 98% and R&U-BCU project is 85% completed under PSDF.

#### Summary of PSDF Projects and Capitalisation is tabulated below:

| Sr | Particulars  | Projected Capital Expenditure | Projected Capitalisation |
|----|--------------|-------------------------------|--------------------------|
|    |              | FY 2022-23                    | FY 2022-23               |
|    |              | (Rs. in Crs.)                 | (Rs. in Crs.)            |
| A  | R&U          | 19.17                         | 30.91                    |
| B  | R&U-BCU      | 3.05                          | 11.96                    |
|    | <b>Total</b> | <b>22.22</b>                  | <b>42.87</b>             |

#### Funding of PSDF Projects

| Sr | Capital Expenditure | Funding Pattern | FY 2022-23    |
|----|---------------------|-----------------|---------------|
|    |                     |                 | (Rs. in Crs.) |
| A  | GoI – PSDF          | 100%            | 22.22         |
|    | <b>Total</b>        |                 | <b>22.22</b>  |

| Sr | Capitalisation | Funding Pattern | FY 2022-23    |
|----|----------------|-----------------|---------------|
|    |                |                 | (Rs. in Crs.) |
| A  | GoI – PSDF     | 100%            | 42.87         |
|    | <b>Total</b>   |                 | <b>42.87</b>  |

Kindly note that the ongoing projects were commenced in the previous/current years and thus the capital expenditure has been incurred since the day of inception. Hence, it is likely that the capital expenditure is to be incurred before FY 2022-23. Hence the projects once capitalised, shall reflect higher capitalisation than the incurred capital expenditure under projection.

#### **4. Trade Development Fund (TDF)**

##### **1. Construction of 132/33 kV Barpeta substation with 132 kV S/C Barnagar – Barpeta line on D/C Tower**

The voltage profile of power in and around Barpeta is poor because of feeding of power to the distribution network through long distance 33 kV lines. Barpeta and surrounding areas are suffering from severe load shedding for past several years and the situation is aggravating day by day. Since.

To boost the quality of power, AEGCL proposed the construction of 132/33 kV Barpeta substation with 132 kV S/C line on D/C tower from Barnagar. This project will help to meet the sharp increasing load demand of Barpeta and surrounding areas which will also improve the voltage profile, system stability, reliability & will reduce transmission loss. The project is expected to be commissioned in FY 2022-23.

##### **2. Construction of 132/33 kV Hatsingimari substation with 132 kV S/C Agia-Hatsingimari line on D/C Tower**

The power feeding to the distribution network of South Salmara, Hatsingimari, Mankachar, etc areas has not been done from AEGCL grid network. As a result, power feeding is going on from 33/11 kV Garobadha substation of Meghalaya. The concerned areas remain under prolong load shedding everyday especially in pick hours because Meghalaya feed power to those distribution network after fulfilment of their own requirement. Further, there is no security of power feeding to the said areas from Meghalaya in near future.

Therefore, to meet the regular demand of power in the respective areas, AEGCL proposed the construction of the 132/33 kV Hatsingimari substation with 116 km of 132 kV S/C line on D/C tower from Agia.

This project will help to address the uncertainty of power supply and to remove load restriction in the concerned areas. It will also help to meet the increasing load demand of Hatsingimari and surrounding areas which will further help to improve voltage profile, the system stability and will reduce load shading substantially. The project is expected to be commission in FY 2022-23

##### **3. Construction of 132 KV S/C line on D/C tower from Salakati to APM**

To improve the system stability and to feed quality power to the distribution network via grid sub-stations at Dhaligaon, APM, and Nalbari, construction of 132 kV S/C BTPS-APM line on D/C tower is urgently required. This line is very much essential from the redundancy plan point of view and it will give an alternative route of power feeding to the aforesaid sub-station. It will thus reduce probability of the systems instability of power feeding to the distribution network of concerned areas covering entire Chirang, Bongaigaon, Abhyapuri & Chapar area in particular.

**Status of Ongoing Projects:**

| Sl. No | Project Name   | Status   | Start Date of Project | Original Date of Completion | Target Date of Completion | Reasons for delay in start/completion  |
|--------|--|--|-----------------------|-----------------------------|---------------------------|--|
| 1      | Construction of 132/33 KV Hatsingimari GSS             | Around 90% of work completed   | Oct, 2016             | Mar, 2019                   | April, 2022               | Due to fund constraint progress has slowed down. Fund issue has been taken up with GoA and likely to be resolved soon.   |
| 2      | 132 KV S/C line on D/C tower from Agia to Hatsingimari | Around 90 % of work completed<br>Total (Nos): 387<br>Stub Cons (Nos): 386<br>Erected (Nos): 365<br>Stringing: 71.14/108 km | Oct, 2014             | Apr, 2016                   | April, 2022               | Due to fund constraint progress has slowed down. ROW and Forest Clearance from Govt of Meghalaya   |
| 3      | 133 KV LILO to Barpeta from Dhaligaon Barnagar line    | Around 90% of work completed<br>Total (Nos): 96<br>Stub Cons (Nos): 93<br>Erected (Nos): 84<br>Stringing: 14.721           | April, 2016           | Apr, 2018                   | Mar, 2022                 | Due to fund constraint progress has slowed down. Fund issue has been taken up with GoA and likely to be resolved soon. Stringing works between loc 9 and 10 couldn't be completed due to Court case. |
| 4      | 132 /33 KV Barpeta GSS                                 | The substation is completed and back charged on May 2021 from a 33 KV line of APDCL  | Feb, 2016             | Feb, 2018                   | Mar, 2022                 | Substation is yet to be put in use as the associated Transmission line is under progress and expected to be commissioned by Mar 2022   |

| Sl. No | Project Name                                      | Status   | Start Date of Project | Original Date of Completion | Target Date of Completion | Reasons for delay in start/completion  |
|--------|---|--|-----------------------|-----------------------------|---------------------------|--|
| 5      | 132 Kv S/C line on D/C tower from Salakati to APM | Around 76% of Work completed<br>Total (Nos): 157<br>Stub Cons (Nos): 142<br>Erected (Nos): 122<br>Stringing: Nil | Feb, 2015             | Aug, 2016                   | Feb, 2023                 | 1. Forest clearance is yet to be received at 2 locations under Aie Valley Forest Division and<br>2. Stage I forest clearance received for 3 locations under Haltugaon Division.<br>3. Due to fund constraint progress has slowed down. Fund issue has been taken up with GoA and likely to be resolved soon. |

**Summary of TDF Projects and Capitalisation is tabulated below:**

| S N | Particulars  | Projected Capital Expenditure | Projected Capitalisation |               |
|-----|--|-------------------------------|--------------------------|---------------|
|     |  | FY 2022-23                    | FY 2022-23               | FY 2023-24    |
|     |  | (Rs. in Crs.)                 | (Rs. in Crs.)            | (Rs. in Crs.) |
| 1   | Hatsingimari GSS   | 2.44                          | 23.16                    | -             |
| 2   | Barpeta substation, 132/33kV, 2x25MVA  | -                             | 23.88                    | -             |
|     | <b>S/S Total</b>   | <b>2.44</b>                   | <b>47.03</b>             | <b>0.00</b>   |
| 1   | Construction of 132 KV S/C line on D/C tower from Salakati to APM                      | 4.13                          | -                        | 30.85         |
| 2   | Construction of 132 KV LILO from Dhaligaon Barnagar line                               | -                             | 22.85                    | -             |
| 3   | Construction of 132 KV S/C line on D/C tower from Agia to Hatsingimari (Package A & B) | 4.55                          | 67.69                    | -             |
|     | <b>Trans. Lines Total</b>  | <b>8.68</b>                   | <b>90.54</b>             | <b>30.85</b>  |
|     | <b>Total (S/S and Trans. Line)</b>   | <b>11.11</b>                  | <b>137.58</b>            | <b>30.85</b>  |

**Funding of TDF Projects**

| Sr | Capital Expenditure | Funding Pattern | FY<br>2022-23 |
|----|---------------------|-----------------|---------------|
|    |                     |                 | (Rs. in Crs.) |
| A  | GoA- Grant          | 100%            | 11.11         |
|    | <b>Total</b>        |                 | <b>11.11</b>  |

| Sr | Capitalisation | Funding Pattern | FY 2022-23<br>(Rs. in Crs.) | FY 2023-24<br>(Rs. in Crs.) |
|----|----------------|-----------------|-----------------------------|-----------------------------|
| A  | GoA- Grant     | 100%            | 137.58                      | 30.85                       |
|    | <b>Total</b>   |                 | <b>137.58</b>               | <b>30.85</b>                |

Kindly note that the ongoing projects were commenced in the previous/current years and thus the capital expenditure has been incurred since the day of inception. Hence, it is likely that the capital expenditure to be incurred in the FY 2022-23 is minimal over Previous years. Hence, the projects once capitalised, shall reflect higher capitalisation than the incurred capital expenditure in FY 2022-23.



## 5. North Eastern Region Power System Improvement Project (NERPSIP)

GOI sanctioned “North Eastern Region Power System Improvement Project” (NERPSIP) on 01.12.2014 for six NE states (Assam, Meghalaya, Manipur, Tripura, Nagaland & Mizoram) for strengthening of Intra State Transmission and Distribution System. The Scheme is implemented as Central Sector Scheme through POWERGRID as per sanction of the President of India conveyed to the NERPSIP for six (6) states with completion schedule of 48 months from the date of release of 1st instalment of funds to PGCIL. The Implementation/Participation Agreement between Assam (AEGCL/APDCL) and PGCIL was signed on 29th May, 2015.

The project is funded 50% through World bank fund and 50% by GoI through MoP Budget. State Government shall reimburse all form of State level taxes, duties and levies. The Government of India (Ministry of Power) shall be the borrower of the Bank loan and the total loan (the Bank loan and GoI/MoP budgetary support) shall be made directly available by GoI to Implementing Agency, POWERGRID for phase wise implementation on behalf of AEGCL. The ownership of the assets lies with AEGCL and upon progressive commissioning, the project elements shall be taken over by AEGCL for operation and maintenance on their own at their own cost.

In the scope of NERPSIP-Assam, the following are being done by POWERGRID:

- (i) Eleven (11) nos. of new EHV Sub stations of which three (3) will be GIS and rest will be AIS.
- (ii) Augmentation of two (2) existing sub stations at Samaguri and Dhaligaon.
- (iii) The scheme also involves Turnkey Tower Package at various location.
- (iv) Procurement of 27 nos. of transformers.
- (v) Pile foundation work at 9 locations over River Brahmaputra
- (vi) Approximately 740 kms of OPGW including existing and new Transmission lines (216km).
- (vii) Capacity Building and Institutional Strengthening of Assam electricity transmission and distribution scenario has been taken up.

The current status of ongoing works carried out under NERPSIP provided by PGCIL is attached as **Annexure-XIV** for your reference.

**Summary of NERPSIP Projects and Capitalisation is tabulated below:**

| Sr | Particulars  | Projected Capitalisation |               |               |
|----|--------------|--------------------------|---------------|---------------|
|    |              | FY 2022-23               | FY 2023-24    | FY 2024-25    |
|    | Package Name | (Rs. in Crs.)            | (Rs. in Crs.) | (Rs. in Crs.) |
| 1  | ASM-SS-01    | -                        | 66.25         | -             |
| 2  | ASM-SS-02    | -                        | 86.17         | -             |
| 3  | ASM-SS-03    | -                        | -             | 46.12         |
| 4  | ASM-SS-04    | -                        | -             | 217.17        |
| 5  | Tr-01        | -                        | 99.21         | -             |
| 6  | ASM P01      | 28.5                     | -             | -             |
| 7  | TW02         | -                        | 38.07         | -             |
| 8  | TW04         | -                        | 20.69         | -             |
| 9  | TW05         | 13.06                    | -             | -             |

| Sr | Particulars  | Projected Capitalisation |               |               |
|----|--------------|--------------------------|---------------|---------------|
|    |              | FY 2022-23               | FY 2023-24    | FY 2024-25    |
|    | Package Name | (Rs. in Crs.)            | (Rs. in Crs.) | (Rs. in Crs.) |
| 10 | TW-07        | -                        | 0.75          | 65.14         |
| 11 | ASM OPGW01   | -                        | -             | 8.23          |
|    | <b>Total</b> | <b>42.31</b>             | <b>310.39</b> | <b>337.06</b> |

**Funding of NERPSIP Projects**

| Sr | Capitalisation    | Funding Pattern (%) | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|----|-------------------|---------------------|---------------|---------------|---------------|
|    |                   |                     | (Rs. in Crs.) | (Rs. in Crs.) | (Rs. in Crs.) |
| A  | GoI- Grant        | 50%                 | 21.16         | 155.2         | 168.5         |
| B  | World Bank- Grant | 50%                 | 21.16         | 155.2         | 168.5         |
|    | <b>Total</b>      |                     | <b>42.31</b>  | <b>310.39</b> | <b>337.06</b> |

Kindly note that the ongoing projects were commenced in the previous/current years and thus the capital expenditure has been incurred directly by GOI/World Bank. Hence, capital expenditure is not reflected in the account of AEGCL. However, the projects once capitalised, shall reflect capitalisation in account of AEGCL as the ownership of the assets lies with AEGCL and the project elements shall be taken over by AEGCL for operation and maintenance on their own at their own cost.

## 6. Assam Infrastructure Funding Authority (AIFA)

The proposal for Construction of 132/33kV, 2x50 MVA Nathkuchi Substation and associated Transmission Lines has been approved by Govt. of Assam under the Assam Infrastructure Funding Authority "AIFA" vide Revised AA No. No. PEL.192/2017/103 dtd 11.10.2019. The 132/33 kV Nathkuchi substation will help to address the load demand at Pathsala, Bhabanipur, Harupather, Nathkuchi, Khudra Bhaluki, Boorman and Mushalpur as there is a trend of increase in domestic, commercial and industrial loads. The project will further lead to:

- a) Increase in power transformation capacity and improvement in voltage profile of the grid system as well as power distribution network in and around Pathsala.
- b) Minimization of overloading condition of Nalbari and Barnagar Grid sub-stations. About 14MWs of Nalbari substation & 15 MWs of Barnagar load can be diverted to Nathkuchi new substation which will ease the overloading conditions of these substations.
- c) This new substation will ease severe load shedding scenario around the area.
- d) Increase in revenue through additional installed capacity.
- e) Enhanced power reliability & better customer service.

Turnkey Construction has been split into two parts, considering the nature of works, as follows:

- 1) Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi). The expected date of completion is Mar'2022.
- 2) Supply and Erection of HTLS Conductors along with all accessories from 132 kV Rangia Substation to Nathkuchi Substation on turnkey basis.

**Summary of Project Capital Expenditure and Capitalisation is tabulated below:**

| Sr | Particulars<br>(Rs. in Crs.)  | Projected Capital Expenditure | Projected Capitalisation |
|----|---|-------------------------------|--------------------------|
|    |   | FY 2022-23                    | FY 2022-23               |
| 1  | Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi) | 37.68                         | 68.84                    |
|    | <b>Total</b>  | <b>37.68</b>                  | <b>68.84</b>             |

### Funding of AIFA Projects

| Sr | FY 2022-23 | Funding Pattern | Capital Expenditure | Capitalisation |
|----|------------|-----------------|---------------------|----------------|
|    |            |                 | (Rs. in Crs.)       | (Rs. in Crs.)  |
| A  | GoA- Grant | 100%            | 37.68               | 68.84          |
|    | Total      |                 | <b>37.68</b>        | <b>68.84</b>   |

## 7. AIIMS

In order to supply power to the upcoming AIIMS at CHANGSARI, Guwahati, AEGCL is undertaking the construction 1X25 MVA, 132/33KV substation at AIIMS campus along with associated transmission line.

The HEALTH & FAMILY WELFARE DEPTT., GOVT OF ASSAM has approved the project and issued Administrative Approval vide letter no. AA/DME\_2019-20(I)\_309 dtd. 19.07.2019 for Rs. 4198.74 Lakhs.

**Summary of Capital Expenditure and Capitalisation is tabulated below:**

| Sr | Particulars<br>(Rs. in Crs.)  | Projected Capital Expenditure |             |
|----|---|-------------------------------|-------------|
|    |   | FY 2022-23                    | FY 2023-24  |
| 1  | 1x25 MVA, 132/33 kV AIIMS GSS, Changsari along with associated Line | 20.00                         | 6.96        |
|    | <b>Total</b>  | <b>20.00</b>                  | <b>6.96</b> |

| Sr | Particulars<br>(Rs. in Crs.)  | Projected Capitalisation |              |
|----|---|--------------------------|--------------|
|    |   | FY 2022-23               | FY 2023-24   |
| 1  | 1x25 MVA, 132/33 kV AIIMS GSS, Changsari along with associated Line | -                        | 41.98        |
|    | <b>Total</b>  | <b>-</b>                 | <b>41.98</b> |

### Funding of AIIMS Projects

| Sr | Capital Expenditure | Funding Pattern | FY 2022-23    | FY 2023-24    |
|----|---------------------|-----------------|---------------|---------------|
|    |                     |                 | (Rs. in Crs.) | (Rs. in Crs.) |
| A  | GoA- Grant          | 100%            | 20.0          | 6.96          |
|    | <b>Total</b>        |                 | <b>20.0</b>   | <b>6.96</b>   |

| Sr | Capitalisation | Funding Pattern | FY 2022-23    | FY 2023-24    |
|----|----------------|-----------------|---------------|---------------|
|    |                |                 | (Rs. in Crs.) | (Rs. in Crs.) |
| A  | GoA- Grant     | 100%            | -             | 41.98         |
|    | <b>Total</b>   |                 | <b>-</b>      | <b>41.98</b>  |

## 8. State Owned Priority Development (SOPD-G)

### 1. Construction of 220 kV D/C Sonabil- Biswanath Chariali line with 2 nos. of 220 kV line bay for Sonabil Sub-station

This proposal would contribute to enhance the current power situation on the north bank of the Brahmaputra River, which will in turn help to enhance commercial and trade activity on the north bank of Upper Assam, hence improving the socio-economic situation of the people in the affected districts.

Summary of Capital Expenditure and Capitalisation is tabulated below:

| Sr | Particulars<br>(Rs. in Crs.)  | Projected Capital Expenditure |              |
|----|---|-------------------------------|--------------|
|    |   | FY 2022-23                    | FY 2023-24   |
| 1  | Construction of 220 kV D/C Sonabil - Biswanath Charali line with 2 nos. 220 KV line bay. (42.768 km long as per tower schedule) | 2.00                          | 10.00        |
|    | <b>Total</b>  | <b>2.00</b>                   | <b>10.00</b> |

| Sr | Particulars<br>(Rs. in Crs.)  | Projected Capitalisation |              |
|----|---|--------------------------|--------------|
|    |   | FY 2022-23               | FY 2023-24   |
| 1  | Construction of 220 kV D/C Sonabil - Biswanath Charali line with 2 nos. 220 KV line bay. (42.768 km long as per tower schedule) | -                        | 49.17        |
|    | <b>Total</b>  | <b>-</b>                 | <b>49.17</b> |

### Funding of SOPD-G Projects

| Sr | Capital Expenditure | Funding Pattern | FY 2022-23    | FY 2023-24    |
|----|---------------------|-----------------|---------------|---------------|
|    |                     |                 | (Rs. in Crs.) | (Rs. in Crs.) |
| A  | GoA- Grant          | 100%            | 2.00          | 10.00         |
|    | <b>Total</b>        |                 | <b>2.00</b>   | <b>10.00</b>  |

| Sr | Capitalisation | Funding Pattern | FY 2022-23    | FY 2023-24    |
|----|----------------|-----------------|---------------|---------------|
|    |                |                 | (Rs. in Crs.) | (Rs. in Crs.) |
| A  | GoA- Grant     | 100%            | 0.00          | 49.17         |
|    | <b>Total</b>   |                 | <b>0.00</b>   | <b>49.17</b>  |

## 9. Deposit Works

### 1. Deposit Works Funded by NRL

Rapid expansion of the production capacity of the petroleum sector in Assam is expected to increase the load demand significantly. As the refineries gear up to start production of BS-VI petroleum products, it will increase their power demand. To meet up with the increased load demand of the Refineries in Assam several projects are being executed under deposit scheme.

**Summary of Capital Expenditure and Capitalisation is tabulated below**

| Sr | Particulars   | Projected Capital Expenditure | Projected Capitalisation |
|----|---|-------------------------------|--------------------------|
|    |   | FY 2022-23                    | FY 2022-23               |
|    |   | (Rs. in Crs.)                 | (Rs. in Crs.)            |
| 1  | Construction of 220kV LILO to NRL substation from Smaguri-Mariani-2 | 11.32                         | 21.19                    |
|    | <b>Total</b>  | <b>11.32</b>                  | <b>21.19</b>             |

### 2. Deposit Scheme funded by Railways

Railway is executing electrification of railway network in Assam at a rapid pace through RVNL, RITES, IRCON, NF Constructions & CORE. Projects are being executed with a vision to reduce dependency on imported fossil fuel-based petroleum products. This will enable railway to use greener power and reduce its carbon footprint. As a part of this ambitious project, AEGCL has been entrusted with construction of several 132kV transmission lines to the Railway Traction substation and terminal line bays at AEGCL end.

**Summary of Capital Expenditure and Capitalisation is tabulated below:**

#### A) Deposit Scheme funded by NFCN (Rs. in Crs.)

| Sr | Particulars   | Projected Capital Expenditure |            |            |
|----|---|-------------------------------|------------|------------|
|    |   | FY 2022-23                    | FY 2023-24 | FY 2024-25 |
| 1  | Construction of 132 kV Bay at Rowta GSS                       | 2.32                          | -          | -          |
| 2  | Construction of 132 kV Bay at Sonabil GSS                     | 3.12                          | -          | -          |
| 3  | Construction of 132 kV Bay at Nalkata GSS                     | 2.08                          | -          | -          |
| 4  | Construction of 132 kV Bay at Dhemaji GSS                     | 2.21                          | -          | -          |
| 5  | Construction of 132 kV Bay at Jorhat West GSS                 | 1.33                          | -          | -          |
| 6  | Construction of 132kC S/C TL from Sonabil GSS to Balipara TSS | -                             | -          | 9.17       |
| 7  | Construction of 132kC S/C TL from Rowta GSS to Udalguri TSS   | -                             | -          | 8.32       |

| S<br>r | Particulars  | Projected Capital Expenditure |             |              |
|--------|--|-------------------------------|-------------|--------------|
|        |  | FY 2022-23                    | FY 2023-24  | FY 2024-25   |
| 8      | Construction of 132kC S/C TL from Gohpur GSS to Gohpur TSS               | -                             | -           | 9.36         |
| 9      | Construction of 132kC S/C TL from Nalkata GSS to North lakhimpur TSS     | -                             | -           | 7.60         |
| 10     | Construction of 132kC S/C TL from Dhemaji GSS to Dhemaji TSS             | -                             | -           | 5.16         |
| 11     | Construction of 132kC S/C TL from Silapathar GSS to Laimekuri TSS        | -                             | -           | 24.06        |
| 12     | Construction of 132kC S/C TL from Jorhat west GSS to Barua Bamungaon TSS | -                             | -           | 9.87         |
|        | <b>Total</b>   | <b>11.06</b>                  | <b>0.00</b> | <b>73.54</b> |

| S<br>r | Particulars  | Projected Capitalisation |              |             |
|--------|--|--------------------------|--------------|-------------|
|        |  | FY 2022-23               | FY 2023-24   | FY 2024-25  |
| 1      | Construction of 132 kV Bay at Rowta GSS                                  | 2.32                     | -            | -           |
| 2      | Construction of 132 kV Bay at Sonabil GSS                                | 3.12                     | -            | -           |
| 3      | Construction of 132 kV Bay at Nalkata GSS                                | 2.08                     | -            | -           |
| 4      | Construction of 132 kV Bay at Dhemaji GSS                                | 2.21                     | -            | -           |
| 5      | Construction of 132 kV Bay at Jorhat West GSS                            | 1.33                     | -            | -           |
| 6      | Construction of 132kC S/C TL from Sonabil GSS to Balipara TSS            | -                        | 9.17         | -           |
| 7      | Construction of 132kC S/C TL from Rowta GSS to Udalguri TSS              | -                        | 8.32         | -           |
| 8      | Construction of 132kC S/C TL from Gohpur GSS to Gohpur TSS               | -                        | 9.36         | -           |
| 9      | Construction of 132kC S/C TL from Nalkata GSS to North lakhimpur TSS     | -                        | 7.60         | -           |
| 10     | Construction of 132kC S/C TL from Dhemaji GSS to Dhemaji TSS             | -                        | 5.16         | -           |
| 11     | Construction of 132kC S/C TL from Silapathar GSS to Laimekuri TSS        | -                        | 24.06        | -           |
| 12     | Construction of 132kC S/C TL from Jorhat west GSS to Barua Bamungaon TSS | -                        | 9.87         | -           |
|        | <b>Total</b>   | <b>11.06</b>             | <b>73.54</b> | <b>0.00</b> |

**B) Deposit Scheme funded by CORE (Rs. in Crs.)**

| Sr | Particulars   | Projected Capital Expenditure |             |              |
|----|---|-------------------------------|-------------|--------------|
|    |   | FY 2022-23                    | FY 2023-24  | FY 2024-25   |
| 1  | Construction of 132 kV Bay at Agai GSS                      | 1.43                          | -           | -            |
| 2  | Construction of 132 kV Bay at Boko GSS                      | 1.43                          | -           | -            |
| 3  | Construction of 132 kV Bay at Baghjab GSS                   | 1.43                          | -           | -            |
| 4  | Construction of 132 kV Bay at Shankardevnagar GSS           | 1.43                          | -           | -            |
| 5  | Construction of 132 kV Bay at Haflong GSS                   | 1.33                          | -           | -            |
| 6  | Construction of 132 kV Bay at Pailapool GSS                 | 1.51                          | -           | -            |
| 7  | Construction 132kV TL from Agia GSS to Goalpara TSS         | -                             | -           | 10.49        |
| 8  | Construction 132kV TL from Boko GSS to Boko TSS             | -                             | -           | 3.58         |
| 9  | Construction 132kV TL from Baghjab GSS to Dharamtul TSS     | -                             | -           | 11.27        |
| 10 | Construction 132kV TL from Shankardevnagar GSS to Lanka TSS | -                             | -           | 10.91        |
| 11 | Construction 132kV TL from Nagaon GSS to Bebejia TSS        | -                             | -           | 5.62         |
| 12 | Construction 132kV TL from Haflong GSS to Haflong TSS       | -                             | -           | 10.13        |
| 13 | Construction 132kV TL from Karimganj GSS to Baraigram TSS   | -                             | -           | 14.41        |
| 14 | Construction 132kV TL from Pailapool GSS to Sribar TSS      | -                             | -           | 6.66         |
| 15 | Construction 132kV TL from Panchgram GSS to Panchgram TSS   | -                             | -           | 4.72         |
|    | <b>Total</b>  | <b>8.56</b>                   | <b>0.00</b> | <b>77.81</b> |

| Sr | Particulars                               | Projected Capitalisation |            |            |
|----|---|--------------------------|------------|------------|
|    |   | FY 2022-23               | FY 2023-24 | FY 2024-25 |
| 1  | Construction of 132 kV Bay at Agai GSS    | 1.43                     | -          | -          |
| 2  | Construction of 132 kV Bay at Boko GSS    | 1.43                     | -          | -          |
| 3  | Construction of 132 kV Bay at Baghjab GSS | 1.43                     | -          | -          |



| Sr | Particulars   | Projected Capitalisation |             |              |
|----|---|--------------------------|-------------|--------------|
|    |   | FY 2022-23               | FY 2023-24  | FY 2024-25   |
| 4  | Construction of 132 kV Bay at Shankardevnagar GSS           | 1.43                     | -           | -            |
| 5  | Construction of 132 kV Bay at Haflong GSS                   | 1.33                     | -           | -            |
| 6  | Construction of 132 kV Bay at Pailapool GSS                 | 1.51                     | -           | -            |
| 7  | Construction 132kV TL from Agia GSS to Goalpara TSS         | -                        | -           | 10.49        |
| 8  | Construction 132kV TL from Boko GSS to Boko TSS             | -                        | -           | 3.58         |
| 9  | Construction 132kV TL from Baghjap GSS to Dharamtul TSS     | -                        | -           | 11.27        |
| 10 | Construction 132kV TL from Shankardevnagar GSS to Lanka TSS | -                        | -           | 10.91        |
| 11 | Construction 132kV TL from Nagaon GSS to Bebejia TSS        | -                        | -           | 5.62         |
| 12 | Construction 132kV TL from Haflong GSS to Haflong TSS       | -                        | -           | 10.13        |
| 13 | Construction 132kV TL from Karimganj GSS to Baraigram TSS   | -                        | -           | 14.41        |
| 14 | Construction 132kV TL from Pailapool GSS to Sribar TSS      | -                        | -           | 6.66         |
| 15 | Construction 132kV TL from Panchgram GSS to Panchgram TSS   | -                        | -           | 4.72         |
|    | <b>Total</b>  | <b>8.56</b>              | <b>0.00</b> | <b>77.81</b> |

### Funding of Deposit works

| Sr | Capital Expenditure | Funding Pattern (%) | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|----|---------------------|---------------------|---------------|---------------|---------------|
|    |                     |                     | (Rs. in Crs.) | (Rs. in Crs.) | (Rs. in Crs.) |
| A  | GoA-Grant           | 100%                | 30.94         | 0.0           | 151.36        |
|    | <b>Total</b>        |                     | <b>30.94</b>  | <b>0.0</b>    | <b>151.36</b> |

| Sr | Capitalisation | Funding Pattern (%) | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|----|----------------|---------------------|---------------|---------------|---------------|
|    |                |                     | (Rs. in Crs.) | (Rs. in Crs.) | (Rs. in Crs.) |
| A  | GoA-Grant      | 100%                | 40.81         | 0.0           | 151.36        |
|    | <b>Total</b>   |                     | <b>40.81</b>  | <b>0.0</b>    | <b>151.36</b> |

## 10. Projects funded through Internal Accrual Equity

AEGCL submit that it has undertaken the following capital expenditure amounting to Rs. 4.96 Cr. through its own internal resources i.e., Internal Accruals or retained earnings generated from the cash.

### 1. 220kV Bay construction at Balipara end (PGCIL)

The second circuit of the 220kV Sonabil-Balipara transmission line will be operationalized by AEGCL when the terminal bay at Balipara Substation (PGCIL) is completed. The power supply position at Sonabil substation and AEGCL's 220kV Samaguri GSS, as well as all related downstream networks, will be more reliable and secure.

### 2. Construction of 2 Nos 132 kV Bay at Gohpur for LILO of Biswanath Charialli (POWERGRID) – Itanagar 132kV D/c line

This transmission system work is carried out through TBCB process for the NER System Strengthening Scheme-II (Part-B) and V (NER-II B & V). AEGCL will supply two 132kV bays at the 132kV Gohpur Substation as part of the project's scope. The two bays at Gohpur GSS are being built for the LILO of Biswanath Charialli (PGCIL) - Itanagar 132kV D/c line. This would improve the system's security and reliability at Gohpur and other substations like as North Lakhimpur, Majuli, and Dhemaji.

As per the standard accounting policies Retained Earnings/ Internal Accruals are classified as Equity and accordingly, any investment from the same shall be treated as Equity Investment. Hence, the aforementioned capital expenditure shall be treated as 100% equity contribution.

**Summary of Capital Expenditure and Capitalisation is tabulated below:**

| Sr | Particulars<br>(Rs. in Crs.)   | Projected Capital Expenditure | Projected Capitalisation |
|----|--|-------------------------------|--------------------------|
|    |  | FY 2022-23                    | FY 2022-23               |
| 1  | Turnkey Construction of 220 kV Bay at Balipara Substation of Power Grid for termination of 2nd Circuit of 220 kV Balipara Sonabil -II                    | 1.28                          | 2.28                     |
| 2  | Turnkey Construction of 2 (two) nos. of 132kV Line Bays including Supply of Bay Equipment and line bay materials and associated works etc. at Gohpur GSS | 1.49                          | 2.69                     |
|    | <b>Total</b>   | <b>2.76</b>                   | <b>4.96</b>              |

### Funding of Project

| Sr | FY 2022-23 | Funding Pattern | Capital Expenditure | Capitalisation |
|----|------------|-----------------|---------------------|----------------|
|    |            |                 | (Rs. in Crs.)       | (Rs. in Crs.)  |
| A  | Equity     | 100%            | 2.76                | 4.96           |

## 11. Direct Assets of AEGCL

### 1. Provision for Furniture

AEGCL's main office and field offices are in need of new office furniture. Improvements to the aesthetics of field offices, which now lack many of these basic features, would necessitate a large expenditure.

Summary of Capital Expenditure and Capitalisation is tabulated below:

| Sr | Capital Expenditure     | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|----|-------------------------|------------|------------|------------|
| A  | Provision for Furniture | 2.50       | 2.50       | 2.50       |

| Sr | Capitalisation          | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|----|-------------------------|------------|------------|------------|
| A  | Provision for Furniture | 2.50       | 2.50       | 2.50       |

Funding of Direct Assets (Rs. in Crs.)

| Sr | Capital Expenditure | Funding Pattern | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|----|---------------------|-----------------|------------|------------|------------|
| A  | Equity              | 100%            | 2.50       | 2.50       | 2.50       |

| Sr | Capitalisation | Funding Pattern | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|----|----------------|-----------------|------------|------------|------------|
| A  | Equity         | 100%            | 2.50       | 2.50       | 2.50       |

### 2. Provision for Office Equipment

There is a requirement for the acquisition of office equipment for essential requirements. These include printers, office supplies, and firefighting equipment that have been on hold for a long time.

Summary of Capital Expenditure and Capitalisation is tabulated below:

| Sr | Capital Expenditure            | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|----|--------------------------------|------------|------------|------------|
| A  | Provision for Office Equipment | 1.50       | 1.50       | 1.50       |

| Sr | Capitalisation                 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|----|--------------------------------|------------|------------|------------|
| A  | Provision for Office Equipment | 1.50       | 1.50       | 1.50       |

Funding of Direct Assets (Rs. in Crs.)

| Sr | Capital Expenditure | Funding Pattern | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|----|---------------------|-----------------|------------|------------|------------|
| A  | Equity              | 100%            | 1.50       | 1.50       | 1.50       |

| Sr | Capitalisation | Funding Pattern | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|----|----------------|-----------------|------------|------------|------------|
| A  | Equity         | 100%            | 1.50       | 1.50       | 1.50       |

**Annexure-X (b)**  
**AERC format for Capex &**  
**Capitalisation from**  
**FY 2020-21 to FY 2024-25**

**Details of Capital Expenditure & Capitalisation - AEGCL**

Annexure - Xb

| Sl. No. | Particulars             | Capital Expenditure |               |               |                |                | Capitalisation |               |               |               |               |
|---------|-------------------------|---------------------|---------------|---------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
|         |                         | FY 2020-21          | FY 2021-22    | FY 2022-23    | FY 2023-24     | FY 2024-25     | FY 2020-21     | FY 2021-22    | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|         |                         | Actual              | Estimated     | Projected     | Projected      | Projected      | Actual         | Estimated     | Projected     | Projected     | Projected     |
| 1       | AIIB                    | 1.20                | 125.20        | 564.88        | 1313.63        | 1604.65        | 0.12           | 8.32          | -             | -             | 395.80        |
| 2       | ADB                     | 14.22               | 3.93          | -             | -              | -              | 33.77          | 3.93          | 29.37         | -             | -             |
| 3       | NERPSIP                 |                     | 0.00          | -             | -              | -              |                |               | 42.31         | 310.39        | 337.06        |
| 4       | Annual Plan             | 17.53               | 19.04         | 2.00          | 10.00          | -              | 11.36          | 73.01         | -             | 49.17         | -             |
| 5       | PSDF                    | 1.62                | 9.00          | 22.22         | -              | -              | 81.50          | 9.00          | 42.87         | -             | -             |
| 6       | TDF                     | 17.73               | 32.70         | 11.11         | -              | -              | 23.00          |               | 137.58        | 30.85         |               |
| 7       | Deposit Works           |                     | 27.88         | 30.94         | -              | 151.36         | 5.14           | 48.94         | 40.81         | -             | 151.36        |
| 8       | AIFA                    |                     | 28.85         | 37.68         | -              | -              |                |               | 68.84         | -             | -             |
| 9       | AIIMS                   |                     | 15.00         | 20.00         | 6.96           | -              |                |               | -             | 41.98         | -             |
| 10      | Internal Accrual Equity |                     | 2.20          | 2.76          | -              | -              |                |               | 4.96          | -             | -             |
| 11      | O&M/Assets              | 0.98                | 3.50          | 4.00          | 4.00           | 4.00           | 2.22           | 7.50          | 4.00          | 4.00          | 4.00          |
| 12      | NEC                     | 0.29                |               | -             | -              | -              | 0.71           |               | -             | -             | -             |
| 13      | NLCPR                   | 0.00                |               | -             | -              | -              | 11.82          |               | -             | -             | -             |
|         | <b>TOTAL</b>            | <b>53.58</b>        | <b>267.31</b> | <b>695.59</b> | <b>1334.59</b> | <b>1760.01</b> | <b>169.64</b>  | <b>150.70</b> | <b>370.74</b> | <b>436.39</b> | <b>888.22</b> |

**Funding of Capitalisation - AEGCL**

**Funding of Capitalisation**

| Sl. No. | Particulars             | FY 2020-21 (Actual)          |             |              |               | FY 2021-22 (Estimated)       |             |              |               |
|---------|-------------------------|------------------------------|-------------|--------------|---------------|------------------------------|-------------|--------------|---------------|
|         |                         | Grant /Consumer Contribution | Equity      | Loan         | Total         | Grant /Consumer Contribution | Equity      | Loan         | Total         |
| 1       | AIIB                    | 0.09                         | -           | 0.03         | 0.12          | 5.99                         | -           | 2.33         | 8.32          |
| 2       | ADB                     | 24.31                        | -           | 9.45         | 33.76         | 2.83                         | -           | 1.10         | 3.93          |
| 3       | NERPSIP                 | -                            | -           | -            | 0.00          | -                            | -           | -            | 0.00          |
| 4       | Annual Plan             | -                            | -           | 11.36        | 11.36         | -                            | -           | 73.01        | 73.01         |
| 5       | PSDF                    | 81.50                        | -           | -            | 81.50         | 9.00                         | -           | -            | 9.00          |
| 6       | TDF                     | 23.00                        | -           | -            | 23.00         | -                            | -           | -            | 0.00          |
| 7       | Deposit Works           | 5.12                         | -           | -            | 5.12          | 48.94                        | -           | -            | 48.94         |
| 8       | AIFA                    | -                            | -           | -            | 0.00          | -                            | -           | -            | 0.00          |
| 9       | AIIMS                   | -                            | -           | -            | 0.00          | -                            | -           | -            | 0.00          |
| 10      | Internal Accrual Equity | -                            | -           | -            | 0.00          | -                            | -           | -            | 0.00          |
| 11      | O&M/Assets              | -                            | -           | 2.22         | 2.22          | -                            | -           | 7.50         | 7.50          |
| 12      | NEC                     | 0.64                         | -           | 0.07         | -             | -                            | -           | -            | -             |
| 13      | NLCPR                   | 10.64                        | -           | 1.18         | -             | -                            | -           | -            | -             |
|         | <b>TOTAL</b>            | <b>145.30</b>                | <b>0.00</b> | <b>24.31</b> | <b>169.61</b> | <b>66.76</b>                 | <b>0.00</b> | <b>83.94</b> | <b>150.70</b> |

**Funding**

(Rs. crore)

|  | Particulars             | FY 2022-23 (Projected)       |             |             |               | FY 2023-24 (Projected)       |             |              |               | FY 2024-25 (Projected)       |             |               |               |
|--|-------------------------|------------------------------|-------------|-------------|---------------|------------------------------|-------------|--------------|---------------|------------------------------|-------------|---------------|---------------|
|  |                         | Grant /Consumer Contribution | Equity      | Loan        | Total         | Grant /Consumer Contribution | Equity      | Loan         | Total         | Grant /Consumer Contribution | Equity      | Loan          | Total         |
|  | AIIB                    |                              |             |             | 0.00          |                              |             |              | 0.00          | 284.98                       |             | 110.82        | 395.80        |
|  | ADB                     | 21.15                        |             | 8.22        | 29.37         |                              |             |              | 0.00          |                              |             |               | 0.00          |
|  | NERPSIP                 | 42.31                        |             |             | 42.31         | 310.39                       |             |              | 310.39        | 337.06                       |             |               | 337.06        |
|  | Annual Plan             |                              |             |             | 0.00          |                              |             | 49.17        | 49.17         |                              |             |               | 0.00          |
|  | PSDF                    | 42.87                        |             |             | 42.87         |                              |             |              | 0.00          |                              |             |               | 0.00          |
|  | TDF                     | 137.58                       |             |             | 137.58        | 30.85                        |             |              | 30.85         |                              |             |               | 0.00          |
|  | Deposit Works           | 40.81                        |             |             | 40.81         |                              |             |              | 0.00          | 151.36                       |             |               | 151.36        |
|  | AIFA                    | 68.84                        |             |             | 68.84         |                              |             |              | 0.00          |                              |             |               | 0.00          |
|  | AIIMS                   |                              |             |             | 0.00          | 41.98                        |             |              | 41.98         |                              |             |               | 0.00          |
|  | Internal Accrual Equity |                              | 4.96        |             | 4.96          |                              |             |              | 0.00          |                              |             |               | 0.00          |
|  | O&M/Assets              |                              | 4.00        |             | 4.00          |                              | 4.00        |              | 4.00          |                              | 4.00        |               | 4.00          |
|  | NEC                     |                              |             |             |               |                              |             |              |               |                              |             |               |               |
|  | NLCPR                   |                              |             |             |               |                              |             |              |               |                              |             |               |               |
|  | <b>TOTAL</b>            | <b>353.55</b>                | <b>8.96</b> | <b>8.22</b> | <b>370.74</b> | <b>383.22</b>                | <b>4.00</b> | <b>49.17</b> | <b>436.39</b> | <b>773.39</b>                | <b>4.00</b> | <b>110.82</b> | <b>888.22</b> |

**Annexure-XI**  
**Depreciation for**  
**FY 2022-23 to FY 2024-25**



Form 5: Assets & Depreciation

(A) Gross Fixed Assets

(Rs. Crore)

| Sr. No. | Particulars                     | FY 2020-21                           |                           |                                      |                                |                                      | FY 2021-22                |                                      |                                |                                      |                           | FY 2022-23                           |                                |  |  |
|---------|---------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|--|--|
|         |                                 | Actual                               |                           |                                      |                                |                                      | Estimated                 |                                      |                                |                                      |                           | Projected                            |                                |  |  |
|         |                                 | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year |  |  |
| 1       | Land owned under full ownership | 37.80                                | 0.57                      | -                                    | 38.37                          | 38.37                                | 8.32                      | -                                    | 46.69                          | 46.69                                | -                         | -                                    | 46.69                          |  |  |
| 2       | Land under lease                | 0.30                                 | -                         | -                                    | 0.30                           | 0.30                                 | -                         | -                                    | 0.30                           | 0.30                                 | -                         | -                                    | 0.30                           |  |  |
| 3       | Building                        | 50.31                                | 5.64                      | -                                    | 55.95                          | 55.95                                | 4.00                      | -                                    | 59.95                          | 59.95                                | -                         | -                                    | 59.95                          |  |  |
| 4       | Hydraulic                       | 2.64                                 | -                         | -                                    | 2.64                           | 2.64                                 | -                         | -                                    | 2.64                           | 2.64                                 | -                         | -                                    | 2.64                           |  |  |
| 5       | Other Civil Works               | 110.63                               | 17.22                     | -                                    | 127.85                         | 127.85                               | 3.93                      | -                                    | 131.78                         | 131.78                               | 28.50                     | -                                    | 160.28                         |  |  |
| 6       | Plant & Machinery               | 1,116.01                             | 125.98                    | -                                    | 1,241.98                       | 1,241.98                             | 54.82                     | -                                    | 1,296.81                       | 1,296.81                             | 163.71                    | -                                    | 1,460.52                       |  |  |
| 7       | Lines & Cable Network           | 1,057.97                             | 16.86                     | -                                    | 1,074.82                       | 1,074.82                             | 75.98                     | -                                    | 1,150.80                       | 1,150.80                             | 174.53                    | -                                    | 1,325.33                       |  |  |
| 8       | Vehicles                        | 4.95                                 | -                         | -                                    | 4.95                           | 4.95                                 | -                         | -                                    | 4.95                           | 4.95                                 | -                         | -                                    | 4.95                           |  |  |
| 9       | Furniture & Fixtures            | 4.50                                 | 2.50                      | -                                    | 7.00                           | 7.00                                 | 2.49                      | -                                    | 9.49                           | 9.49                                 | 2.50                      | -                                    | 11.99                          |  |  |
| 10      | Office Equipment                | 3.43                                 | 0.70                      | -                                    | 4.13                           | 4.13                                 | 1.00                      | -                                    | 5.13                           | 5.13                                 | 1.50                      | -                                    | 6.63                           |  |  |
| 11      | Any other assets                | -                                    | -                         | -                                    | -                              | -                                    | -                         | -                                    | -                              | -                                    | -                         | -                                    | -                              |  |  |
|         | <b>Total</b>                    | <b>2,388.54</b>                      | <b>169.46</b>             | <b>-</b>                             | <b>2,558.00</b>                | <b>2,558.00</b>                      | <b>150.55</b>             | <b>-</b>                             | <b>2,708.55</b>                | <b>2,708.55</b>                      | <b>370.74</b>             | <b>-</b>                             | <b>3,079.29</b>                |  |  |
|         |                                 | 2,350.74                             |                           |                                      | 2,519.63                       |                                      |                           |                                      |                                |                                      |                           |                                      |                                |  |  |

(Rs. Crore)

| Sr. No. | Particulars                     | FY 2023-24                           |                           |                                      |                                |                                      | FY 2024-25                |                                      |                                |  |  |
|---------|---------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|--------------------------------|--|--|
|         |                                 | Projected                            |                           |                                      |                                |                                      | Projected                 |                                      |                                |  |  |
|         |                                 | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year | Balance at the beginning of the year | Additions during the year | Retirement of assets during the year | Balance at the end of the year |  |  |
| 1       | Land owned under full ownership | 46.69                                | -                         | -                                    | 46.69                          | 46.69                                | -                         | -                                    | 46.69                          |  |  |
| 2       | Land under lease                | 0.30                                 | -                         | -                                    | 0.30                           | 0.30                                 | -                         | -                                    | 0.30                           |  |  |
| 3       | Building                        | 59.95                                | -                         | -                                    | 59.95                          | 59.95                                | -                         | -                                    | 59.95                          |  |  |
| 4       | Hydraulic                       | 2.64                                 | -                         | -                                    | 2.64                           | 2.64                                 | -                         | -                                    | 2.64                           |  |  |
| 5       | Other Civil Works               | 160.28                               | -                         | -                                    | 160.28                         | 160.28                               | 263.69                    | -                                    | 423.97                         |  |  |
| 6       | Plant & Machinery               | 1,460.52                             | 342.78                    | -                                    | 1,803.30                       | 1,803.30                             | 395.80                    | -                                    | 2,199.10                       |  |  |
| 7       | Lines & Cable Network           | 1,325.33                             | 89.61                     | -                                    | 1,414.94                       | 1,414.94                             | 224.73                    | -                                    | 1,639.67                       |  |  |
| 8       | Vehicles                        | 4.95                                 | -                         | -                                    | 4.95                           | 4.95                                 | -                         | -                                    | 4.95                           |  |  |
| 9       | Furniture & Fixtures            | 11.99                                | 2.50                      | -                                    | 14.49                          | 14.49                                | 2.50                      | -                                    | 16.99                          |  |  |
| 10      | Office Equipment                | 6.63                                 | 1.50                      | -                                    | 8.13                           | 8.13                                 | 1.50                      | -                                    | 9.63                           |  |  |
| 11      | Any other assets                | -                                    | -                         | -                                    | -                              | -                                    | -                         | -                                    | -                              |  |  |
|         | <b>Total</b>                    | <b>3,079.29</b>                      | <b>436.39</b>             | <b>-</b>                             | <b>3,515.68</b>                | <b>3,515.68</b>                      | <b>888.22</b>             | <b>-</b>                             | <b>4,403.90</b>                |  |  |

Form 5: Assets & Depreciation

(B) Depreciation

(Rs. Crore)

| Sr. No. | Particulars                     | FY 2020-21        |   |                           |                       |   | FY 2021-22  |                           |   |   | FY 2022-23                |   |  |
|---------|---------------------------------|-------------------|---|---------------------------|-----------------------|---|---|---------------------------|---|---|---------------------------|---|--|
|         |                                 | Depreciation Rate | Actual  |                           |                       |   | Actual  |                           |   |   | Estimated                 |   |  |
|         |                                 |                   | Accumulated depreciation at the beginning of the year | Additions during the year | Deduction during Year | Accumulated depreciation at the end of the year | Accumulated depreciation at the beginning of the year | Additions during the year | Accumulated depreciation at the end of the year | Accumulated depreciation at the beginning of the year | Additions during the year | Accumulated depreciation at the end of the year |  |
| 1       | Land owned under full ownership | 0.00%             | -   | -                         | -                     | -   | 0   | 0.05                      | 0.05  | 0.05  | -                         | 0.05  |  |
| 2       | Land under lease                | 3.34%             | 0.04  | 0.01                      | 0.05                  | 0.05  | 0.05  | 0.05                      | 0.05  | 0.05  | 0.010                     | 0.06  |  |
| 3       | Building                        | 3.34%             | 21.79   | 1.78                      | 23.56                 | 23.56   | 1.94  | 25.51                     | 25.51   | 2.002   | 27.51                     |   |  |
| 4       | Hydraulic                       | 5.28%             | 2.51  | -                         | 2.51                  | 2.51  | -   | 2.51                      | 2.51  | -   | 2.51                      |   |  |
| 5       | Other Civil Works               | 3.34%             | 14.23   | 4.60                      | 18.84                 | 18.84   | 4.02  | 22.86                     | 22.86   | 4.877   | 27.73                     |   |  |
| 6       | Plant & Machinery               | 5.28%             | 487.31  | 64.18                     | 551.49                | 551.49  | 59.60   | 611.09                    | 611.09  | 72.793  | 683.88                    |   |  |
| 7       | Lines & Cable Network           | 5.28%             | 713.60  | 51.52                     | 765.12                | 765.12  | 54.24   | 819.37                    | 819.37  | 65.370  | 884.74                    |   |  |
| 8       | Vehicles                        | 9.50%             | 4.45  | -                         | 4.45                  | 4.45  | -   | 4.45                      | 4.45  | -   | 4.45                      |   |  |
| 9       | Furniture & Fixtures            | 6.33%             | 3.56  | 0.39                      | 3.94                  | 3.94  | 0.45  | 4.39                      | 4.39  | 0.680   | 5.07                      |   |  |
| 10      | Office Equipment                | 6.33%             | 2.91  | 0.26                      | 3.17                  | 3.17  | 0.54  | 3.71                      | 3.71  | 0.372   | 4.08                      |   |  |
| 11      | Any other assets                | 5.28%             | -   | -                         | -                     | -   | -   | -                         | -   | -   | -                         |   |  |
|         | <b>Total</b>                    |                   | <b>1,250.41</b>                                       | <b>122.73</b>             | <b>-</b>              | <b>1,373.14</b>                                 | <b>1,373.14</b>                                       | <b>120.84</b>             | <b>1,493.98</b>                                 | <b>1,493.98</b>                                       | <b>146.11</b>             | <b>1,640.08</b>                                 |  |

1.21  
0.14  
2.55  
43.67  
40.01  
0.47  
0.26  
0.61  
88.92

(Rs. Crore)

| Sr. No. | Particulars                     | FY 2023-24  |                           |               |   | FY 2024-25  |                           |   |
|---------|---------------------------------|---|---------------------------|---------------|---|---|---------------------------|---|
|         |                                 | Projected   |                           |               |   | Projected   |                           |   |
|         |                                 | Accumulated depreciation at the beginning of the year | Additions during the year |               | Accumulated depreciation at the end of the year | Accumulated depreciation at the beginning of the year | Additions during the year | Accumulated depreciation at the end of the year |
| 1       | Land owned under full ownership | 0.00%   | 0.05                      |               | 0.05  | 0.05  | 0.05                      |   |
| 2       | Land under lease                | 3.34%   | 0.06                      | 0.01          | 0.07  | 0.07  | 0.01                      |   |
| 3       | Building                        | 3.34%   | 27.51                     | 2.00          | 29.51   | 29.51   | 2.00                      |   |
| 4       | Hydraulic                       | 5.28%   | 2.51                      | -             | 2.51  | 2.51  | -                         |   |
| 5       | Other Civil Works               | 3.34%   | 27.73                     | 5.35          | 33.09   | 33.09   | 9.76                      |   |
| 6       | Plant & Machinery               | 5.28%   | 683.88                    | 86.16         | 770.05  | 770.05  | 105.66                    |   |
| 7       | Lines & Cable Network           | 5.28%   | 884.74                    | 72.34         | 957.08  | 957.08  | 80.64                     |   |
| 8       | Vehicles                        | 9.50%   | 4.45                      | -             | 4.45  | 4.45  | -                         |   |
| 9       | Furniture & Fixtures            | 6.33%   | 5.07                      | 0.84          | 5.91  | 5.91  | 1.00                      |   |
| 10      | Office Equipment                | 6.33%   | 4.08                      | 0.47          | 4.55  | 4.55  | 0.56                      |   |
| 11      | Any other assets                | 5.28%   | -                         | -             | -   | -   | -                         |   |
|         | <b>Total</b>                    |   | <b>1,640.08</b>           | <b>167.18</b> | <b>1,807.26</b>                                 | <b>1,807.26</b>                                       | <b>199.63</b>             |   |

2,006.90

Form 5: Assets & Depreciation

(C) Net Fixed Assets

(Rs. Crore)

| Sr. No. | Particulars                     | FY 2020-21                          |                           |                             |                               |                                     | FY 2021-22                |                             |                               |                                     |                           | FY 2022-23                  |                               |  |  |
|---------|---------------------------------|-------------------------------------|---------------------------|-----------------------------|-------------------------------|-------------------------------------|---------------------------|-----------------------------|-------------------------------|-------------------------------------|---------------------------|-----------------------------|-------------------------------|--|--|
|         |                                 | Actual                              |                           |                             |                               |                                     | Actual                    |                             |                               |                                     |                           | Estimated                   |                               |  |  |
|         |                                 | Fixed Asset - beginning of the year | Additions during the year | Withdrawals during the year | Fixed Asset - end of the year | Fixed Asset - beginning of the year | Additions during the year | Withdrawals during the year | Fixed Asset - end of the year | Fixed Asset - beginning of the year | Additions during the year | Withdrawals during the year | Fixed Asset - end of the year |  |  |
| 1       | Land owned under full ownership | 37.80                               | 0.57                      | -                           | 38.37                         | 38.37                               | 8.27                      | -                           | 46.64                         | 46.64                               | -                         | -                           | 46.64                         |  |  |
| 2       | Land under lease                | 0.26                                | -0.01                     | -                           | 0.25                          | 0.25                                | -                         | -                           | 0.25                          | 0.25                                | -0.01                     | -                           | 0.24                          |  |  |
| 3       | Building                        | 28.52                               | 3.87                      | -                           | 32.39                         | 32.39                               | 2.06                      | -                           | 34.45                         | 34.41                               | -2.00                     | -                           | 32.41                         |  |  |
| 4       | Hydraulic                       | 0.13                                | -                         | -                           | 0.13                          | 0.13                                | -                         | -                           | 0.13                          | 0.13                                | -                         | -                           | 0.13                          |  |  |
| 5       | Other Civil Works               | 96.40                               | 12.62                     | -                           | 109.01                        | 109.01                              | -0.09                     | -                           | 108.93                        | 108.93                              | 23.62                     | -                           | 132.55                        |  |  |
| 6       | Plant & Machinery               | 628.69                              | 61.80                     | -                           | 690.49                        | 690.49                              | -4.77                     | -                           | 685.72                        | 683.72                              | 90.92                     | -                           | 774.64                        |  |  |
| 7       | Lines & Cable Network           | 344.36                              | -34.67                    | -                           | 309.70                        | 309.70                              | 21.74                     | -                           | 331.44                        | 331.44                              | 109.16                    | -                           | 440.60                        |  |  |
| 8       | Vehicles                        | 0.49                                | -                         | -                           | 0.49                          | 0.49                                | -                         | -                           | 0.49                          | 0.49                                | -                         | -                           | 0.49                          |  |  |
| 9       | Furniture & Fixtures            | 0.94                                | 2.11                      | -                           | 3.06                          | 3.06                                | 2.05                      | -                           | 5.10                          | 5.09                                | 1.82                      | -                           | 6.91                          |  |  |
| 10      | Office Equipment                | 0.52                                | 0.44                      | -                           | 0.96                          | 0.96                                | 0.46                      | -                           | 1.42                          | 1.40                                | 1.13                      | -                           | 2.53                          |  |  |
| 11      | Any other assets                | -                                   | -                         | -                           | -                             | -                                   | -                         | -                           | -                             | -                                   | -                         | -                           | -                             |  |  |
|         | <b>Total</b>                    | <b>1,138.13</b>                     | <b>46.73</b>              | <b>-</b>                    | <b>1,184.86</b>               | <b>1,184.86</b>                     | <b>29.71</b>              | <b>-</b>                    | <b>1,214.57</b>               | <b>1,212.51</b>                     | <b>224.63</b>             | <b>-</b>                    | <b>1,437.14</b>               |  |  |
|         |                                 | <b>-523.94</b>                      |                           |                             | <b>-578.43</b>                |                                     |                           |                             |                               |                                     |                           |                             |                               |  |  |

(Rs. Crore)

| Sr. No. | Particulars                     | FY 2023-24                          |                           |                             |                               |                                     | FY 2024-25                |                             |                               |  |  |
|---------|---------------------------------|-------------------------------------|---------------------------|-----------------------------|-------------------------------|-------------------------------------|---------------------------|-----------------------------|-------------------------------|--|--|
|         |                                 | Projected                           |                           |                             |                               |                                     | Projected                 |                             |                               |  |  |
|         |                                 | Fixed Asset - beginning of the year | Additions during the year | Withdrawals during the year | Fixed Asset - end of the year | Fixed Asset - beginning of the year | Additions during the year | Withdrawals during the year | Fixed Asset - end of the year |  |  |
| 1       | Land owned under full ownership | 46.64                               | -                         | -                           | 46.64                         | 46.64                               | -                         | -                           | 46.64                         |  |  |
| 2       | Land under lease                | 0.24                                | -0.01                     | -                           | 0.23                          | 0.23                                | -0.01                     | -                           | 0.22                          |  |  |
| 3       | Building                        | 32.41                               | -2.00                     | -                           | 30.41                         | 30.41                               | -2.00                     | -                           | 28.41                         |  |  |
| 4       | Hydraulic                       | 0.13                                | -                         | -                           | 0.13                          | 0.13                                | -                         | -                           | 0.13                          |  |  |
| 5       | Other Civil Works               | 132.55                              | -5.35                     | -                           | 127.20                        | 127.20                              | 253.93                    | -                           | 381.13                        |  |  |
| 6       | Plant & Machinery               | 774.64                              | 256.62                    | -                           | 1,031.25                      | 1,031.25                            | 290.14                    | -                           | 1,321.39                      |  |  |
| 7       | Lines & Cable Network           | 440.60                              | 17.27                     | -                           | 457.86                        | 457.86                              | 144.09                    | -                           | 601.95                        |  |  |
| 8       | Vehicles                        | 0.49                                | -                         | -                           | 0.49                          | 0.49                                | -                         | -                           | 0.49                          |  |  |
| 9       | Furniture & Fixtures            | 6.91                                | 1.66                      | -                           | 8.57                          | 8.57                                | 1.50                      | -                           | 10.07                         |  |  |
| 10      | Office Equipment                | 2.53                                | 1.03                      | -                           | 3.56                          | 3.56                                | 0.94                      | -                           | 4.50                          |  |  |
| 11      | Any other assets                | -                                   | -                         | -                           | -                             | -                                   | -                         | -                           | -                             |  |  |
|         | <b>Total</b>                    | <b>1,437.14</b>                     | <b>269.21</b>             | <b>-</b>                    | <b>1,706.35</b>               | <b>1,706.35</b>                     | <b>688.59</b>             | <b>-</b>                    | <b>2,394.94</b>               |  |  |

| Closing GFA | FY 2018-19 |
|-------------|------------|
| AEGCL+SLDC  | 2,708.55   |
| AEGCL       | 2,703.54   |
| SLDC        | 5.01       |
| % of AEGCL  | 99.82%     |
| % of SLDC   | 0.18%      |

| Particulars  | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|--|------------|------------|------------|
| Gross Fixed Assets (a)   | 3,079.29   | 3,515.68   | 4,403.90   |
| Gross Fixed Assets excluding Land (b)  | 3,032.30   | 3,468.69   | 4,356.91   |
| Opening CWIP (c)   | 901.51     | 1,226.36   | 2,124.56   |
| Grant (CWIP + Assets) (d)  | 2,334.83   | 2,718.05   | 3,491.44   |
| Grant towards GFA (e=d*b/(b+c))  | 1,799.76   | 2,008.09   | 2,346.98   |
| Total Depreciation   | 146.11     | 167.18     | 199.63     |
| Less : Dep twds assets through Grant/Consumer cont   | 86.72      | 96.78      | 107.54     |
| Depreciation for the year (excl assets through grant and consumer contribution (to be considered in ARR) | 59.39      | 70.40      | 92.09      |

**Annexure-XII**  
**Expenses of Flood damage towers**  
**at LAR ,UAR & CAR**

| Flood Damage Tower - LAR (Lower Assam Region) |  |  | Annexure - XII  |
|---|--|--|---|
| SL No   | Damage in Physical Terms   | Requirement of Funds for repairing of Immediate Nature(In Lakhs) | Remarks   |
| 1   | Erosion of tower footing at Loc No. 28 of 132kV Kokrajhar-Bilasipara D/C Line at Nayapara under Dhubri District              | 65,00,000.00   | 1.Detailed survey done.<br>2.Temporary protection work done<br>3.Tendering process for construction of one new tower with pile foundation is under process.   |
| 2   | Erosion of tower footing at Loc No. 96 of 132kV Dhaigaon-APM S/C Line at Singhimari under Bongaigaon District                | 95,00,000.00   | 1.Detailed survey done<br>2.Temporary protection work done<br>3.One tower with pile foundation proposed<br>4. <u>One tower with normal RCC foundation proposed</u>  |
| 3   | Erosion of tower footing at Loc No. 123 of 220kV BTPS-Agia D/C Line at Haripani under Bongaigaon District                    | 65,00,000.00   | 1.Detailed survey to be done<br>2.Tentative estimated amount for tower with pile foundation given   |
| 4   | Erosion of tower footing at Loc No. 31 of 220kV Salakati-Rangia D/C Line at Gilaguri under Bongaigaon District               | 65,00,000.00   | 1.Detailed survey to be done<br>2.Tentative estimated amount for tower with pile foundation given   |
| 5   | Erosion of tower footing at Loc No. 29 of 132kV Dhaigaon-APM S/C Line at Dangtol under Bongaigaon District                   | 65,00,000.00   | 1.Detailed survey to be done<br>2.Tentative estimated amount for tower with pile foundation given   |
| 6   | Erosion of tower footing at tower location 88 of 132 KV Rangia-Sipajhar line   | 26,71,369.00.  | Work for construction of new tower replacing flood affected tower has been awarded to M/S Ganapati Enterprise through bidding with contract price of Rs. 26,71,369.00.<br>NOA : AEGCL/MD/Tech-936/O&M/LAR/TL/2021/37 dated 04/08/2021. Work not started   |
| 7   | Erosion of tower footing at tower location 501 220 KV Rangia-Salakati line   | 85,153.00  | Placed before ZPC for approval vide letter No AEGCL/RGS/T-10/21-22/55 on dated 26-04-2021 amounting Rs. 85153.00. Work not started  |
| 8   | Erosion of tower footing at tower location 38 220kV Agia Boko Line   | 1,30,500.00  | Fishery near foundation of the tower ,Erosion of banks have resulted in tower legs being exposed.Retention Wall required  |
| 9   | Erosion of tower footing due to land excavation done by pattadar at tower location 66 220kV Agia Boko Line                   | 1,05,000.00  | Land Excavation done by Pattadar in ROW corridor which has resulted in flooding near foundation. <u>Retention Wall required</u>   |
| 10  | Rusting of tower footing at tower location 4,5,6,7,8,11,12,14,15,16,17,20,23,24,25,26,27,28 of 400kV Silchar Bongaigaon Line | 7,62,280.00  | 1.All the tower location are situated in low land area.During flood all the tower footing are under water which results in rusting of footing area.This will gradually decrease the temper of the tower in course of time.Needs repairing.<br>Breaking of foundation and beams and re-casting of beams with joining of studs into depth of 1.5 mtrs and supply of all materials such as sand,cement,chips,MS rod,shutteringetc. & transportation of materials to site and re-casting in proportion of concrete 1:2:4. |
| 11  | Rusting of tower footing at tower location 1,2,3,4,5,6,7,8,9,10,11 of 400kV Mirza-Silchar/Bongaigaon line(Till LILO point)   | 4,41,320.00  | 1.All the tower location are situated in low land area.During flood all the tower footing are under water which results in rusting of footing area.This will gradually decrease the temper of the tower in course of time.Needs repairing.<br>Breaking of foundation and beams and re-casting of beams with joining of studs into depth of 1.5 mtrs and supply of all materials such as sand,cement,chips,MS rod,shutteringetc. & transportation of materials to site and re-casting in proportion of concrete 1:2:4. |
| <b>Total</b>                                  |  | <b>3,70,24,253.00</b>  |   |

| Flood Damage Tower - UAR (Upper Assam Region) |   |  | Annexure - XII   |
|---|---|--|--|
| SL No   | Damage in Physical Terms  | Requirement of Funds for repairing of Immediate Nature(In Lakhs) | Remarks  |
| 1   | Erosion at Loc 225 A of 132 kV Nalkata-Gohpur double Circuit transmission line by Ranganadi river. The tower is located in the middle of Satajan Bird Sanctuary | 30,00,000.00   | Line Name: 132 kV Gohpur-Nalkata transmission line<br>Location: Bank of river Ranganadi Dist: Lakhimpur, Assam   |
| 2   | Erosion at Loc 225 C of 132 kV Nalkata-Gohpur double Circuit transmission line by Ranganadi river. The tower is located in the middle of Satajan Bird Sanctuary | 35,00,000.00   | Line Name: 132 kV Gohpur-Nalkata transmission line<br>Location: Bank of river Ranganadi Dist: Lakhimpur, Assam   |
| 3   | Corroion at Loc 63,64,65,66 of 132 kV Gohpur-Nalkata DC TL due to flood by Khalimari River  | 40,00,000.00   | Line Name: 132 kV Gohpur-Nalkata transmission line<br>Location: Bank of river Khalimari Dist: Lakhimpur, Assam   |
| 4   | Erosion at Loc 119 of 132 kV Nalkata-Majuli line by Subansiri (Khabolu) River. The tower is at a distance of 107mtrs from river bank.                           | 35,00,000.00   | Line Name: 132 kV Nalkata-Majuli line<br>Location: Bank of river Subansiri(Khabolu)<br>Dist: Majuli, Assam<br>Tower base is 107mtr away from the river   |
| 5   | Erosion at Loc 185 of 132 kV Nalkata-Dhemaji line by Jiadhal River  | 15,00,000.00   | Line Name: 132 kV Nalkata-Dhemaji line<br>Location: Bhoju Gaon near Jiadhal Chariali<br>Dist: Dhemaji, Assam<br>Due to breach of embarkment of Jiadhal river, a portion of the river flows through tower Loc 185 when water level rises. |
| 6   | Erosion at Loc 73 of 132 kV Nalkata-Dhemaji line by Bhimpara-Balijan River. The tower is at a distance of 5mtrs from the river bank.                            | 15,00,000.00   | Line Name: 132 kV Nalkata-Dhemaji line<br>Location: Bhimpara Balijan, near Podumani Than<br>Dist: Lakhimpur, Assam<br>Tower base is 5 mtr away from the river  |
| 7   | River erosion near tower loc no 16 (near Tingrai river of Seupur tinsukia district) of EHV transmission line of 132 kV Dibrugarh-Tinsukia feeder                | 4,58,585.00  | Estimate prepared for temporary protection of tower location by using Boulder apron with mesh wire   |
| 8   | River erosion near tower loc no 136 (near Sesa river, Lahowal, Dibrugarh District) of EHV transmission line of 132 kV Dibrugarh-Tinsukia feeder                 | 4,58,585.00  | Estimate prepared for temporary protection of tower location by using Boulder apron with mesh wire   |
| Total   |   | 1,79,17,170.00   |  |

| Flood Damage Tower - CAR |   |  | Annexure - XII   |
|--------------------------|---|--|--|
| SL No                    | Damage in Physical Terms  | Requirement of Funds for repairing of Immediate Nature(In Lakhs) | Remarks  |
| 1                        | Erosion of soil from river bank nerby tower base of Loc. No. 332 of 132 kV Depota-Rowta Line.       | 62,82,270.00   | Line Name: 132 kV Depota-Rowta line<br>Location: Bank of Pasnoi river, Orang Dist: Udalguri, Assam<br>Tower base is 8 mtr away from the river        |
| 2                        | Erosion of soil from river bank nerby tower base of Loc. No. 332 of 132 kV Depota- Dhekiajuli Line. | 52,99,812.00   | Line Name: 132 kV Depota-Dhekiajuli line<br>Location: Bank of Depota river, Depota Dist: Sonitpur, Assam<br>Tower base is 23 mtr away from the river |
| Total                    |   | 1,15,82,082.00   |  |



**Annexure-XIII**  
**SAMAST Status Report**

## STATUS REPORT ON SAMAST

### Latest Status on SAMAST as on 31.10.2021

#### I). Latest Status for “SUPPLY, INSTALLATION, TESTING & COMMISSIONING OF IT SOLUTION FOR SAMAST. (Tender Package-I)

1. Civil works for data center at SLDC has been completed and hardware installation of data center will begin from the last week of November,2021.
2. Discussion and information sharing in between SLDC & PwC team , regarding different Standard Software module required for day to day business of SLDC have been completed in **August 21**.
3. Overall system architecture and Software requirement solution (SRS) has been finalized & approved from SLDC.
4. M/s PwC has started development of Application/Software/Coding activities of SAMAST modules and expected to complete by March/22.

#### II) Latest Status for “SUPPLY, INSTALLATION, TESTING & COMMISSIONING of 0.2s Class ABT type Energy Meters and Automated Meter Reading (AMR) Solution. (Tender Package-II)

1. Field survey of all the Substation of AEGCL for Supply, Installation, Testing & Commissioning of 0.2s class ABT energy meter by M/s Genus Power Infrastructure Ltd has been completed and submitted to AEGCL on 09/06/2021 for necessary approval.
2. After scrutiny of survey report, some discrepancies had been found. Revised report submitted by M/s Genus Power Infrastructure Ltd on **07/08/21**.
3. Approval on the Survey report & BOQ has been accorded by SLDC on **23.08.2021**.
4. Provisional approval accorded to M/s Genus Power for “Supply Installation, Testing & Commissioning of 0.2s class ABT meter & AMR solution” from SLDC on 02.09.2021.
5. Passed Bill of M/s Genus Power Infrastructure Ltd on 18.09.2021 for the Phase-I of project, an amount of Rs 1,47,79500.00(Rupees One Crore forty-seven lakhs seventy nine thousand five hundred) only for Submission of design, overall architecture, prepare design documentation including field survey etc. and as advance for Metering and AMR solution.
6. Pilot project for AMR by M/s Genus Power will be started from November/21.

**Annexure-XIV**  
**NERPSIP Status Report**

1) New Substation being constructed by Power Grid under NERPSIP Scheme

| SL | Substation                | MVA         | Percentage Completion | Important Dates |           |          | Remarks  |
|----|---------------------------|-------------|-----------------------|-----------------|-----------|----------|--|
|    |                           |             |                       | LOA             | Scheduled | Expected |  |
| 1  | 132/33KV Chapakhowa GSS   | 2X31.5      | 98%                   | Aug-16          | Aug-19    | Oct-21   | Commissioned on 04.10.2021. Minor works pending.       |
| 2  | 132/33KV Silapathar GSS   | 2X31.5      | 60%                   | Aug-16          | Aug-19    | Dec-21   | Work in progress                                       |
| 3  | 132/33KV Teok GSS         | 2X31.5      | 98%                   | Aug-16          | Aug-19    | Dec-21   | Commissioned on 07.06.2021. Minor works pending.       |
| 4  | 220/132 KV Behaiating GSS | 2X100       | 75%                   | Aug-16          | Aug-19    | Dec-21   | Work in progress                                       |
| 5  | 132/33KV Sarupathar GSS   | 2X31.5      | 92%                   | Aug-16          | Aug-19    | Dec-21   | Work in progress. Expected to be commissioned shortly. |
| 6  | 132/33KV Tezpur GSS       | 2X50        | 96%                   | Aug-16          | Aug-19    | Dec-21   | Test Charged on 06.08.2021. Minor works pending.       |
| 7  | 132/33KV Tangla GSS       | 2X31.5      | 88%                   | Aug-16          | Aug-19    | Dec-21   | Work in progress                                       |
| 8  | 132/33KV GMCH GIS         | 2X50        | 96%                   | May-16          | Mar-19    | Dec-21   | Minor works pending.                                   |
| 9  | 132/33KV Paltanbazar GIS  | 2X50        | 90%                   | May-16          | Mar-19    | Dec-21   | Work in progress.                                      |
| 10 | 220/132KV Amingaon GIS    | 2X160       | 50%                   | May-16          | Mar-19    | Dec-21   | Work in progress.                                      |
| 11 | 132/33KV Hajo GSS         | 2X31.5      | 75%                   | Aug-16          | Aug-19    | Dec-21   | Work in progress                                       |
|    | <b>TOTAL MVA</b>          | <b>1198</b> |                       |                 |           |          |  |

2) New Transmission Lines being constructed by Power Grid under NERPSIP Scheme

| SL | Substation                                    | ckm    | Percentage Completion | Important Dates    |           |          | Remarks   | RoW Issue  |
|----|---|--------|-----------------------|--------------------|-----------|----------|---|--|
|    |   |        |                       | LOA                | Scheduled | Targeted |   |  |
| 1  | 132kV S/C Rupai-Chapakhowa line               | 43.98  | 100%                  | Sep-17             | Feb-20    | Jun-21   | Commissioned successfully on <b>11-06-2021</b>  | Nil  |
| 2  | 132 KV S/C Dhemaji-Silapathar line            | 35.88  | 60%                   | Sep-17             | Mar-20    | Dec-21   | Work progress is slow due to <b>RoW issues</b> . Schedule completion might be delayed.  | <p>LOC 5/2- Land Owner has asked to shift the tower(suspension) to the edge or outside of his land. At present site is water logged and in the middle of paddy field. PGCIL will do a feasibility survey to shift the tower within design limits during dry season.</p> <p>LOC (17/9-18/0)- Corridor falling in a part of the affected land owner, who is asking for a very high amount of compensation.</p> <p>The matter of LOC 5/2 and LOC (17/9-18/0) has been discussed among AEGCL, PGCIL and District Administration which has also been appraised to the honourable MP Lakhimpur LS, who has assured to resolve the matter during the course of works.</p> |
| 3  | LILO of 132 kV S/C Jorhat-Nazira at Teok      | 1.86   | 100%                  | May-18             | Nov-20    | Jun-21   | Commissioned successfully on <b>07.06.2021</b>  | Compensation partially paid.   |
| 4  | 220 KV D/C Tinsukia-Behiating line            | 105.72 | 65%                   | Oct-17             | Apr-20    | Dec-21   | Work progress is slow due to harvesting season. Schedule completion might be delayed.   | Nil  |
| 5  | LILO of 132 kV Golaghat-Bokajan at Sarupathar | 0.54   | 100%                  | May-18             | Nov-20    | Sep-21   | Commissioned successfully on <b>11.09.2021</b>  | Nil  |
| 6  | 132kV D/C Sonabil-Tezpur TL                   | 32.16  | 50%                   | 01-05-2018, Jan-21 | Nov-20    | Dec-21   | <p>Previous contract terminated.</p> <p>New contract issued to M/S KEC in Jan-21</p> <p>Work progress is slow due to <b>ROW Issue</b></p> | <p>At present the following 5 nos. of ROW issues still exist and is constantly being pushed from AEGCL end.</p> <p>i) Fdn ROW in 1 locations (19/0)</p> <p>ii)Erection ROW in 4 Locations- 10/0, 14/0, 19/2 &amp; 19/3 under Chariduar Circle.</p>   |
| 7  | LILO of Rangia-Rowta TL at Tanga              | 10.66  | 56%                   | 01-05-2018, Jan-21 | Nov-20    | Dec-21   | <p>Previous contract terminated.</p> <p>New contract issued to M/S KEC in Jan-21</p> <p>Work progress is slow.</p>                        | Nil  |
| 8  | 132kV GMCH-Kahilipara UG cable                | 12.32  | Nil                   | May-16             | Mar-19    | Dec-21   | <p>Work not started.</p> <p>Estimate prepared but Payment to PWD is due from PGCIL end.</p>   | Nil  |

|                  |  |               |     |                    |        |        |   |  |
|------------------|--|---------------|-----|--------------------|--------|--------|---|--|
| 9                | 132kV Paltanbazar-Kamakhya UG cable  | 4.5           | 75% | May-16             | Mar-19 | Dec-21 | Underground portion completed except the road crossing part due to construction of Overbridge at Maligaon.<br>Overhead portion from JB9 to 132/33KV Kamakhya GSS not yet started. | Possibility of RoW issue at the tower locations  |
| 10               | 220kV D/C Rangia – Amingaon TL   | 57.38         | 8%  | 01-05-2018, Jan-21 | Nov-20 | Dec-21 | Previous contract terminated.<br>New contract issued to M/S KEC in Jan-21<br><b>Work progress is slow due to ROW issue.</b>   | Issues: <b>ROW at 22 locations</b><br><u>Rangia Revenue Circle</u><br>6/0,6/1,6/2,6/3,6/4,7/0 - Main Road crossing towers , R.O.W anticipated as experienced earlier.<br>9/0,9/1 - Owner & villagers resisting in work<br>10/0 - Owner not agreed for foundation work. However, Notice received without signature.<br>11/0 - Owners received notice and agreed for work. However, when work execution was planned owners along with some villagers resisted to pass the line through that route.<br><u>Kamalpur Revenue Circle</u><br>23/1 - Owners not ready for tower spotting at his land.<br>23/0- Owners resisting in work<br>26/3 - Landowner obstructed works and demand shifting of location from his land.<br>35/1, 40/1 - Owners have not received notice<br>41/0, 41/1, 42/0 - Villagers are demanding for diversion of line by an another route.<br>43/0-Owner not allowing for installation of tower.<br>48/0, 49/0, 50/0 - Owners not agreed for work. However, both of them received Notice |
| 11               | LILO of 132kV Kamalpur – Sishugram TL and Kamalpur – Kamakhya TL at Amingaon | 34.56         | 10% | 01-05-2018, Jan-21 | Nov-20 | Dec-21 | Previous contract terminated.<br>New contract issued to M/S KEC in Jan-21<br><b>Work progress is very slow. Completion of the work will not be attained as scheduled.</b>         | Nil  |
| 12               | 132kV Amingaon - Hajo Line   | 17.21         | 30% | May-18             | Nov-20 | Dec-21 | Previous contract terminated.<br>New contract issued to M/S KEC.<br><b>Work progress is very slow. Completion of the work will not be attained as scheduled.</b>                  | <u>All locations fall under Hajo Circle</u><br>5/0:- 3 leg casted, 5/1:- Two leg casted: Initially the owners agreed but now they have asked for shifting of towers<br>9/0- Khurshed Ali the owner initially agreed. But during the excavation land owners along with some villagers resisted the work and re-filled the excavated pits.<br><br>The land owners initially agreed, now they have asked to shift the towers from their land. So meeting was held with the DC, ADC and Power Grid personnel. It was decided to forcefully evacuate the land using police protection if required.  |
| <b>Total ckm</b> |  | <b>356.77</b> |     |                    |        |        |   |  |

Progress of EHV Grid Substations under NERPSIP scheme

| Name of the substation |                                 | Sarupathar 132/33 KV S/S (New) |                 |         |                         |                         |                            |                   |                  |
|------------------------|---------------------------------|--------------------------------|-----------------|---------|-------------------------|-------------------------|----------------------------|-------------------|------------------|
| Name of scheme         |                                 | NERPSIP                        |                 |         |                         |                         |                            |                   |                  |
| Package name           |                                 | ASM-SS-02                      |                 |         |                         |                         |                            |                   |                  |
| Sl no                  | Particulars                     | Unit                           | Total           | Balance | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review | Remarks           |                  |
| 1                      | Tower/ Gantry column 132 kV     | Foundation                     | Nos.            | 19      | 0                       | 19                      | 19                         | NA                | Completed        |
|                        |                                 | Erection                       | Nos.            | 19      | 0                       | 19                      | 19                         | NA                |                  |
| 2                      | Tower/ Gantry column 33 kV      | Foundation                     | Nos.            | 16      | 0                       | 16                      | 16                         | NA                | Completed        |
|                        |                                 | Erection                       | Nos.            | 16      | 0                       | 16                      | 16                         | NA                |                  |
| 3                      | Equipment 132 kV                | Foundation                     | Nos.            | 112     | 0                       | 112                     | 112                        | NA                | Completed        |
|                        |                                 | Erection                       | Nos.            | 82      | 0                       | 82                      | 82                         | NA                |                  |
|                        |                                 | Testing & Commissioning        | In progress     |         |                         |                         |                            |                   |                  |
| 4                      | Equipment 33 kV                 | Foundation                     | Nos.            | 110     | 0                       | 110                     | 110                        | NA                | Completed        |
|                        |                                 | Erection                       | Nos.            | 110     | 0                       | 110                     | 110                        | NA                | Completed        |
|                        |                                 | Testing & Commissioning        | Not started yet |         |                         |                         |                            |                   |                  |
| 5                      | FFPH                            | %                              | 100%            | 15%     | 82%                     | 85%                     | 3%                         | Work in progress  |                  |
| 6                      | FFPH                            | Water tank                     | %               | 100%    | 36%                     | 63%                     | 64%                        | 1%                | Work in progress |
| 7                      | Control Panels                  | Nos.                           | 13              | 0       | 13                      | 13                      | NA                         | Completed         |                  |
| 8                      | Control room                    | %                              | 100%            | 5%      | 97%                     | 97%                     | 0%                         | No progress       |                  |
| 9                      | Earth filling (with compaction) | CuM                            | 8020            | 4020    | 4000                    | 4000                    | 0                          | No progress       |                  |
| 10                     | Boundary wall                   | RM                             | 829             | 0       | 829                     | 829                     | NA                         | Completed         |                  |
| 11                     | Transformer                     | Nos.                           | 2               | 0       | 2                       | 2                       | NA                         | Testing completed |                  |
| 12                     | Cable trench                    | Meter                          | 529             | 0       | 529                     | 529                     | NA                         | Completed         |                  |
| 13                     | Earth mat                       | Meter                          | 5000            | 30      | 4970                    | 4970                    | 0                          | No progress       |                  |
| 14                     | Transit camp                    | %                              | 100%            | 70%     | 30%                     | 30%                     | 0%                         | No progress       |                  |
| 15                     | Substation Road and Drain       | RM                             | 280             | 0       | 0                       | 0                       | 0                          | No progress       |                  |
| 16                     | Security Booth                  | %                              | 100%            | 55%     | 45%                     | 45%                     | 0%                         | No progress       |                  |

| Name of the substation |                             | 132/33 KV Tezpur SS     |                                   |         |                         |                         |                            |             |           |
|------------------------|-----------------------------|-------------------------|-----------------------------------|---------|-------------------------|-------------------------|----------------------------|-------------|-----------|
| Name of scheme         |                             | NERPSIP                 |                                   |         |                         |                         |                            |             |           |
| Package name           |                             | ASM-SS-01               |                                   |         |                         |                         |                            |             |           |
| Sl no                  | Particulars                 | Unit                    | Total                             | Balance | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review | Remarks     |           |
| 1                      | Tower/ Gantry column 132 kV | Foundation              | Nos                               | 37      | 0                       | 37                      | 37                         | NA          | Completed |
|                        |                             | Erection                | Nos                               | 37      | 0                       | 37                      | 37                         | NA          | Completed |
| 2                      | Equipment 132 kV            | Foundation              | Nos                               | 100     | 0                       | 100                     | 100                        | NA          | Completed |
|                        |                             | Erection                | Nos                               | 100     | 0                       | 100                     | 100                        | NA          | Completed |
|                        |                             | Testing & Commissioning | 95% completed. 2 CBs testing left |         |                         |                         |                            |             |           |
| 3                      | Equipment 33kV              | Foundation              | Nos                               | 126     | 0                       | 126                     | 126                        | NA          | Completed |
|                        |                             | Erection                | Nos                               | 120     | 0                       | 120                     | 120                        | NA          | Completed |
|                        |                             | Testing & Commissioning | 100% completed                    |         |                         |                         |                            |             |           |
| 4                      | Control Panels              | Nos                     | 20                                | 0       | 20                      | 20                      | NA                         | Completed   |           |
| 5                      | Control room                | %                       | 100%                              | 7%      | 93%                     | 93%                     | 0%                         | No progress |           |
| 6                      | Transformer                 | Nos                     | 4                                 | 0       | 4                       | 4                       | NA                         | Completed   |           |
| 7                      | Cable trench                | Rm                      | 325                               | 0       | 325                     | 325                     | NA                         | Completed   |           |
| 8                      | Earth mat                   | Rm                      | 5000                              | 0       | 5000                    | 5000                    | NA                         | Completed   |           |
| 9                      | Transit camp                | %                       | 100%                              | 25%     | 77%                     | 77%                     | 0%                         | No progress |           |

**Note:** 1) Security booth construction work in progress  
2) Remaining portion of boundary wall construction work in progress



| Name of the substation |                        | 132/33 KV Silapathar GSS |       |         |                         |                         |                            |                   |             |
|------------------------|------------------------|--------------------------|-------|---------|-------------------------|-------------------------|----------------------------|-------------------|-------------|
| Name of scheme         |                        | NERPSIP                  |       |         |                         |                         |                            |                   |             |
| Package name           |                        | ASM-SS-01                |       |         |                         |                         |                            |                   |             |
| Sl no                  | Particulars            | Unit                     | Total | Balance | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review | Remarks           |             |
| 1                      | Tower 132kV            | Foundation               | No    | 19      | 0                       | 19                      | 19                         | NA                | Completed   |
|                        |                        | Erection                 | No    | 19      | 2                       | 17                      | 17                         | 0                 | No progress |
| 2                      | Tower 33kV             | Foundation               | No    | 16      | 0                       | 16                      | 16                         | NA                | Completed   |
|                        |                        | Erection                 | No    | 16      | 4                       | 12                      | 12                         | 0                 | No progress |
| 3                      | 31.5 MVA Transformer   | Foundation               | No    | 2       | 0                       | 2                       | 2                          | NA                | Completed   |
|                        |                        | Erection                 | No    | 2       | 0                       | 2                       | 2                          | NA                | Not started |
|                        |                        | Testing & Commissioning  | No    | 100%    | 0%                      | 100%                    | 100%                       | NA                | Completed   |
| 4                      | 132 kV Equipment       | Foundation               | No    | 90      | 0                       | 90                      | 90                         | NA                | Completed   |
|                        |                        | Erection                 | No    | 90      | 90                      | 0                       | 0                          | 0                 | Not started |
|                        |                        | Testing & Commissioning  | No    | 90      | Not started             |                         |                            |                   |             |
| 5                      | 33kV Equipment         | Foundation               | No    | 106     | 0                       | 106                     | 106                        | NA                | Completed   |
|                        |                        | Erection                 | No    | 106     | 106                     | 0                       | 0                          | 0                 | Not started |
|                        |                        | Testing & Commissioning  | No    |         | Not started             |                         |                            |                   |             |
| 6                      | FFPH                   | Foundation               | No    | 4       | 0                       | 4                       | 4                          | 0                 | Completed   |
|                        |                        | Erection                 |       | 4       | 4                       | 0                       | 0                          | 0                 | Not started |
| 7                      | Control Panel erection | No                       | -     | 0       | 0                       | 0                       | 0                          | 0                 | Not started |
| 8                      | Control room building  | %                        | 100   | 30%     | 65%                     | 70%                     | 5%                         | Work in progress. |             |
| 9                      | Cable Trench           | RM                       | 270   | 100     | 120                     | 170                     | 50                         | Work in progress. |             |
| 10                     | Earth mat              | RM                       | 5895  | 5895    | 0                       | 0                       | 0                          | No progress       |             |
| 11                     | Transit camp           | No                       | 100%  | 62%     | 35%                     | 38%                     | 3%                         | Work in progress. |             |
| 12                     | Security Room          | No                       | 1     | 15%     | 80%                     | 85%                     | 5%                         | Work in progress. |             |
| 13                     | Boundary Wall          | RM                       | 670   | 50      | 620                     | 620                     | 0                          | No progress       |             |

Note- 1. Earthing rods have not available at the construction site.

2. Erection team have not yet arrive at site

| Name of the substation |                                 | 220/132 kV Behiating (New) Substation |             |             |                         |                         |                            |             |             |
|------------------------|---------------------------------|---------------------------------------|-------------|-------------|-------------------------|-------------------------|----------------------------|-------------|-------------|
| Name of scheme         |                                 | NERPSIP                               |             |             |                         |                         |                            |             |             |
| Package name           |                                 | ASM-SS-02                             |             |             |                         |                         |                            |             |             |
| Sl no                  | Particulars                     | Unit                                  | Total       | Balance     | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review | Remarks     |             |
| 1                      | Tower/ Gantry column 220/132 kV | Foundation                            | Nos.        | 38+3LM      | 0                       | 38+3LM                  | 38+3LM                     | NA          | Completed   |
|                        |                                 | Erection                              | Nos.        | 38+3LM      | 0                       | 41                      | 41                         | NA          | Completed   |
| 2                      | Equipment 220/132 kV            | Foundation                            | Nos.        | 273         | 2                       | 273                     | 273                        | 0           | Completed   |
|                        |                                 | Erection                              | Nos.        | 273         | 133                     | 130                     | 140                        | 10          | In progress |
|                        |                                 | Testing & Commissioning               | Not started |             |                         |                         |                            |             |             |
| 3                      | Control Panels                  | Nos.                                  | 20          | Not started |                         |                         |                            |             |             |
| 4                      | Control room Extension          | %                                     | 100         | 50%         | 45%                     | 50%                     | 5%                         | In progress |             |
| 5                      | Transformer (100MVA)            | Nos.                                  | 2           | 0           | 2                       | 2                       | 0                          | No progress |             |
| 6                      | Cable trench                    | RM                                    | 517         | 57          | 400                     | 460                     | 60                         | In progress |             |
| 7                      | Earth mat                       | RM                                    | 7500        | 1003        | 5697                    | 6497                    | 800                        | No progress |             |
| 8                      | Transit camp                    | %                                     | 100%        | 70%         | 25%                     | 30%                     | 5%                         | In progress |             |
| 9                      | Site Levelling                  | %                                     | 100%        | 40%         | 60%                     | 60%                     | 0%                         | No progress |             |
| 10                     | Illumination system erection    | Lot                                   | 1           | Not started |                         |                         |                            |             |             |
| 11                     | Cable laying                    | RM                                    | 11901+23695 | Not started |                         |                         |                            |             |             |
| 12                     | Testing and commissioning       | %                                     | 100         | Not started |                         |                         |                            |             |             |
| 13                     | FF Pump House                   | %                                     | 100%        | 25%         | 75%                     | 75%                     | 0                          | No progress |             |
| 14                     | Road Construction               | RM                                    | 180         | Not started |                         |                         |                            |             |             |
| 15                     | Drain Construction              | RM                                    | 300         | Not started |                         |                         |                            |             |             |
| 16                     | DG Set Building                 | %                                     | 100         | Not started |                         |                         |                            |             |             |

| Name of the substation |   | 220 KV Amingaon GIS- 2 x 160MVA |       |         |                         |                         |                            |  |                  |
|------------------------|---|---------------------------------|-------|---------|-------------------------|-------------------------|----------------------------|--|------------------|
| Name of scheme         |   | NERPSIP                         |       |         |                         |                         |                            |  |                  |
| Package name           |   | ASM-SS-04(GIS)                  |       |         |                         |                         |                            |  |                  |
| Sl no                  | Particulars                                 | Unit                            | Total | Balance | Status as on 04/09/2021 | Status as on 04/10/2021 | Progress since last review | Remarks  |                  |
| 1                      | Tower/ Gantry column 220/132 kV             | Foundation                      | Nos   | 8       | 0                       | 8                       | 8                          | NA   | Completed        |
|                        |   | Erection                        | Nos   | 8       | 0                       | 8                       | 8                          | NA   | Completed        |
| 2                      | 220 kV Equipment                            | Foundation                      | Nos   | 36      | 0                       | 36                      | 36                         | NA   | Completed        |
|                        |   | Erection                        | Nos   | 36      | 32                      | 26                      | 30                         | 4  | Work in progress |
|                        |   | Testing & Commissioning         | Nos   | 36      | 36                      | 0                       | 0                          | 0  | Not started      |
| 3                      | 132 kV Equipment                            | Foundation                      | Nos   | 72      | 0                       | 72                      | 72                         | NA   | Completed        |
|                        |   | Erection                        | Nos   | 76      | 0                       | 76                      | 76                         | NA   | Completed        |
|                        |   | Testing & Commissioning         | Nos   | 76      | 76                      | 0                       | 0                          | 0  | Not started      |
| 4                      | 72.5 kV Equipment (For station Transformer) | Foundation                      | Nos   | 28      | 0                       | 28                      | 28                         | NA   | Completed        |
|                        |   | Erection                        | Nos   | 30      | 0                       | 30                      | 30                         | NA   | Completed        |
|                        |   | Testing & Commissioning         | Nos   | 30      | 30                      | 0                       | 0                          | 0  | Not started      |
| 5                      | Control Panels                              | Nos                             | 30    | 30      | 0                       | 0                       | 0                          | Panels of 220 kV & 132 kV GIS hall has been placed |                  |
| 6                      | Control room                                | %                               | 100%  | 100%    | 0%                      | 0%                      | 0%                         | Not started  |                  |
| 7                      | Transformer 160 MVA                         | Foundation                      | Nos   | 2       | 0                       | 2                       | 2                          | NA   | Completed        |
|                        |   | Erection                        | Nos   | 2       | 0                       | 2                       | 2                          | NA   | Completed        |
|                        |   | Testing & Commissioning         | Nos   | 2       | 2                       | 0                       | 0                          | 0  | Not started      |
| 8                      | Station service Transformer                 | Foundation                      | Nos   | 2       | 0                       | 2                       | 2                          | NA   | Completed        |
|                        |   | Erection                        | Nos   | 2       | 0                       | 2                       | 2                          | NA   | Completed        |
|                        |   | Testing & Commissioning         | Nos   | 2       | 2                       | 0                       | 0                          | -  | Not started      |
| 9                      | Fire wall                                   | no.                             | 1     | 0       | 1                       | 1                       | NA                         | Completed  |                  |
| 10                     | Cable trench                                | RM                              | 250   | 170     | 80                      | 80                      | 0                          | No progress  |                  |
| 11                     | Earth mat                                   | RM                              | 2850  | 1510    | 1200                    | 1340                    | 140                        | Work in progress                                   |                  |
| 12                     | Transit camp                                | %                               | 100%  | 10%     | 85%                     | 90%                     | 5%                         | Wall painting work in progress                     |                  |
| 13                     | FF Pump house                               | %                               | 100%  | 90%     | 0%                      | 10%                     | 10%                        | Not started  |                  |
| 14                     | FF Water Tank                               | %                               | 100%  | 75%     | 15%                     | 25%                     | 10%                        | Work in progress                                   |                  |
| 15                     | Road  | RM                              | 1210  | 1210    | 0                       | 0                       | 0                          | Not started  |                  |
| 16                     | Drain Construction                          | RM                              | 830   | 750     | 50                      | 130                     | 80                         | Work in progress                                   |                  |
| 17                     | DG set building                             | No                              | 1     | 1       | 0                       | 0                       | 0                          | Not started  |                  |
| 18                     | Illumination System                         | Lot                             | 1     | 1       | 0                       | 0                       | 0                          | Not started  |                  |
| 19                     | Cable laying                                | km                              | 3.5   | 3.5     | 0                       | 0                       | 0                          | Not started  |                  |
| 20                     | Security OP                                 | %                               | 100%  | 100%    | 0%                      | 0%                      | 0%                         | Not started  |                  |
| 21                     | Boundary wall                               | Rm                              | 498   | 98      | 360                     | 400                     | 40                         | Work in progress                                   |                  |

| Name of the substation |                             | 132/33 KV Hajo GSS      |       |         |                         |                         |                            |               |  |
|------------------------|-----------------------------|-------------------------|-------|---------|-------------------------|-------------------------|----------------------------|---------------|--|
| Name of scheme         |                             | NERPSIP                 |       |         |                         |                         |                            |               |  |
| Package name           |                             | ASM-SS-03               |       |         |                         |                         |                            |               |  |
| Sl no                  | Particulars                 | Unit                    | Total | Balance | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review | Remarks       |  |
| 1                      | Tower 132kV                 | Foundation              | No    | 18      | 0                       | 18                      | 18                         | NA            | Completed  |
|                        |                             | Erection                | No    | 18      | 0                       | 18                      | 18                         | NA            | Completed  |
| 2                      | Tower 33kV                  | Foundation              | No    | 16      | 0                       | 16                      | 16                         | NA            | Completed  |
|                        |                             | Erection                | No    | 16      | 0                       | 16                      | 16                         | NA            | Completed  |
| 3                      | 31.5 MVA Transformer        | Foundation              | No    | 2       | 0                       | 2                       | 2                          | NA            | Completed  |
|                        |                             | Erection                | No    | 2       | 0                       | 2                       | 2                          | NA            | Completed  |
|                        |                             | Testing & Commissioning | No    | 100%    | 25%                     | 75%                     | 75%                        | 0%            | Pre commissioning test of 01 Transformer completed |
| 4                      | Station service Transformer | Foundation              | No    | 2       | 0                       | 2                       | 2                          | NA            | Completed  |
|                        |                             | Erection                | No    | 2       | 0                       | 2                       | 2                          | NA            | Completed  |
|                        |                             | Testing & Commissioning | No    | 2       | 2                       | 0                       | 0                          | 0             | Not started  |
| 4                      | 132 kV Equipment            | Foundation              | No    | 94      | 0                       | 94                      | 94                         | NA            | Completed  |
|                        |                             | Erection                | No    | 94      | 0                       | 94                      | 94                         | NA            | Completed  |
|                        |                             | Testing & Commissioning | No    | 94      | Not started             |                         |                            |               |  |
| 5                      | 33kV Equipment              | Foundation              | No    | 98      | 0                       | 98                      | 98                         | NA            | Completed  |
|                        |                             | Erection                | No    | 98      | 0                       | 98                      | 98                         | NA            | Completed  |
|                        |                             | Testing & Commissioning | No    | 98      | Not started             |                         |                            |               |  |
| 6                      | Control Panel erection      | No                      | 15    | 0       | 15                      | 15                      | NA                         | Completed     |  |
| 7                      | Control room building       | No                      | 100%  | 18%     | 82%                     | 82%                     | 0%                         | Slow progress |  |
| 8                      | Cable laying                | RM                      | 35000 | 20000   | -                       | -                       | -                          | Not started   |  |
| 9                      | Cable trench                | RM                      | 490   | 0       | 490                     | 490                     | NA                         | Completed     |  |
| 10                     | Earth mat                   | RM                      | 8240  | 440     | 7800                    | 7800                    | 0                          | No progress   |  |
| 11                     | Transit camp                | No                      | 1     | 100%    | 0                       | 0                       | 0                          | Not started   |  |
| 12                     | FF Pump House               | %                       | 100   | 20%     | 80%                     | 80%                     | 0%                         | No progress   |  |
| 13                     | FF Water Tank               | %                       | 100   | 20%     | 80%                     | 80%                     | 0%                         | No progress   |  |
| 14                     | Security Room               | No                      | 1     | 60%     | 40%                     | 40%                     | 0%                         | No progress   |  |
| 15                     | Road Construction           | RM                      | 200   | 200     | 0                       | 0                       | 0                          | Not started   |  |
| 16                     | Drain Construction          | RM                      | 950   | 950     | 0                       | 0                       | 0                          | Not started   |  |
| 17                     | DG set building             | %                       | 100%  | 100%    | 0%                      | 0%                      | 0%                         | Not started   |  |
| 18                     | Illumination system         | Lot                     | 1     | 100%    | 0                       | 0                       | 0                          | Not started   |  |
| 19                     | Boundary Wall               | RM                      | 950   | 440     | 510                     | 510                     | 0                          | No progress   |  |

| Name of the substation |                             | 132/33 KV Tangla SS     |                   |         |                         |                         |                            |             |  |
|------------------------|-----------------------------|-------------------------|-------------------|---------|-------------------------|-------------------------|----------------------------|-------------|--|
| Name of scheme         |                             | NERPSIP                 |                   |         |                         |                         |                            |             |  |
| Package name           |                             | ASM-SS-03               |                   |         |                         |                         |                            |             |  |
| Sl no                  | Particulars                 | Unit                    | Total             | Balance | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review | Remarks     |  |
| 1                      | Tower/ Gantry column 132 kV | Foundation              | Nos               | 35      | 0                       | 35                      | 35                         | NA          | Completed                                  |
|                        |                             | Erection                | Nos               | 35      | 0                       | 35                      | 35                         | NA          | Completed                                  |
| 2                      | Equipment 132 kV            | Foundation              | Nos               | 113     | 0                       | 113                     | 113                        | NA          | Completed                                  |
|                        |                             | Erection                | Nos               | 113     | 1                       | 112                     | 112                        | 0           | No progress.<br>1 no. of BPI to be erected |
|                        |                             | Testing & Commissioning | Testing completed |         |                         |                         |                            |             |  |
| 3                      | Equipment 33kV              | Foundation              | Nos               | 101     | 0                       | 101                     | 101                        | NA          | Completed                                  |
|                        |                             | Erection                | Nos               | 101     | 0                       | 101                     | 101                        | NA          | Completed                                  |
|                        |                             | Testing & Commissioning | Testing completed |         |                         |                         |                            |             |  |
| 4                      | Control Panels              | Nos                     | 15                | 0       | 15                      | 15                      | NA                         | Completed   |  |
| 5                      | Control room                | %                       | 100%              | 10%     | 87%                     | 90%                     | 3%                         | In progress |  |
| 6                      | Transformer                 | Nos                     | 4                 | 0       | 4                       | 4                       | NA                         | Completed   |  |
| 7                      | Cable trench                | Rm                      | 330               | 0       | 330                     | 330                     | NA                         | Completed   |  |
| 8                      | Earth mat                   | Rm                      | 6000              | 1000    | 5000                    | 5000                    | 0                          | No progress |  |
| 9                      | Transit camp                | %                       | 100%              | 20%     | 75%                     | 80%                     | 5%                         | In progress |  |

| Name of the substation |                     | 132/33kV PALTAN BAZAR GIS |                             |                 |                         |                         |                                    |   |           |
|------------------------|---------------------|---------------------------|-----------------------------|-----------------|-------------------------|-------------------------|------------------------------------|---|-----------|
| Name of scheme         |                     | NERPSIP                   |                             |                 |                         |                         |                                    |   |           |
| Package name           |                     | ASM-SS-04                 |                             |                 |                         |                         |                                    |   |           |
| Sl no                  | Particulars         | Unit                      | Total                       | Balance         | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review meeting | Remarks   |           |
| 1                      | Equipment 132 kV    | Foundation                | Nos                         | 16              | 0                       | 16                      | 16                                 | NA  | Completed |
|                        |                     | Erection                  | Nos                         | 16              | 0                       | 16                      | 16                                 | NA  | Completed |
|                        |                     | Testing & Commissioning   | Testing of isolator pending |                 |                         |                         |                                    |   |           |
| 2                      | Equipment 33 kV     | Foundation                | Nos                         | 8               | 0                       | 8                       | 8                                  | NA  | Completed |
|                        |                     | Erection                  | Nos                         | 6               | -2                      | 8                       | 8                                  | NA  | Completed |
|                        |                     | Testing & Commissioning   | Testing of isolator pending |                 |                         |                         |                                    |   |           |
| 3                      | Control Panels      | Nos                       | 8                           | 0               | 8                       | 8                       | NA                                 | Completed   |           |
| 4                      | Control room        | %                         | 100%                        | 0               | 100%                    | 100%                    | NA                                 | Completed. Minor works pending  |           |
| 5                      | Transformer         | Nos                       | 2                           | 1               | 1                       | 1                       | NA                                 | 2nd Transformer dispatched by Bharat Bijulee. Transformer oils have already been dispatched at site.      |           |
| 6                      | DG set              | Nos                       | 1                           | 0               | 1                       | 1                       | NA                                 | Completed   |           |
| 7                      | Cable trench        | RM                        | 100                         | 0               | 100                     | 100                     | NA                                 | Completed   |           |
| 8                      | Earth mat           | RM                        | 761                         | 0               | 761                     | 761                     | 0                                  | No progress   |           |
| 9                      | Transit camp        | NO                        | 1                           | Not yet started |                         |                         |                                    |   |           |
| 10                     | GIS BUILDING        | SET                       | 100%                        | 20%             | 80%                     | 80%                     | 0                                  | GIS module erection completed. Minor works in progress  |           |
| 11                     | GIS Module erection | Nos                       | 7                           | 7               | 0                       | 0                       | NA                                 | GIS module erection completed. Minor works in progress  |           |
| 12                     | 33kV GIS SWITCHGEAR | SET                       | 14                          | 1               | 13                      | 13                      | 0                                  | Many of the panels are damaged due to exposure to moisture. Repairs of the damaged parts not yet started. |           |
| 13                     | 4 kW solar panel    | kW                        | 4                           | 0               | 0                       | 4                       | 4                                  | 4 kWp Solar panels installed in the Control room building. Solar light installation completed.            |           |
| 14                     | Stone gravelling    | %                         | 100%                        | 0%              | 100%                    | 100%                    | NA                                 | Completed   |           |
| 15                     | Entry gate          | %                         | 100%                        | 0%              | 100%                    | 100%                    | NA                                 | Completed   |           |
| 16                     | Approach road       | %                         | 100%                        | 0%              | 100%                    | 100%                    | NA                                 | Completed   |           |
| 17                     | Drain construction  | %                         | 100%                        | 0%              | 0%                      | 100%                    | 100%                               | Completed   |           |
| 18                     | Furniture           | %                         | 100%                        | 50%             | 0%                      | 50%                     | 50%                                | Items dispatched at site. Installations not yet done.   |           |

| Name of the substation |                     | 132/33KV GMCH GIS       |       |         |                         |                         |                            |                                       |                   |
|------------------------|---------------------|-------------------------|-------|---------|-------------------------|-------------------------|----------------------------|---------------------------------------|-------------------|
| Name of scheme         |                     | NERPSIP                 |       |         |                         |                         |                            |                                       |                   |
| Package name           |                     | ASM SS 04               |       |         |                         |                         |                            |                                       |                   |
| Sl no                  | Particulars         | Unit                    | Total | Balance | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review | Remarks                               |                   |
| 1                      | Equipment 132 kV    | Foundation              | Nos   | 25      | 0                       | 25                      | 25                         | NA                                    | Completed         |
|                        |                     | Erection                | Nos   | 18      | 0                       | 18                      | 18                         | NA                                    | Completed         |
|                        |                     | Testing & Commissioning | Nos   | 18      | 0                       | 18                      | 18                         | NA                                    | Testing completed |
| 2                      | Equipment 33 kV     | Foundation              | Nos   | 10      | 0                       | 10                      | 10                         | NA                                    | Completed         |
|                        |                     | Erection                | Nos   | 10      | 0                       | 10                      | 10                         | NA                                    | Completed         |
|                        |                     | Testing & Commissioning | Nos   | 10      | 0                       | 10                      | 10                         | NA                                    | Testing completed |
| 3                      | Control Panels      | Nos                     | 10    | 0       | 10                      | 10                      | NA                         | Relay testing of 132kv side completed |                   |
| 4                      | Control room        | %                       | 100   | 0%      | 100%                    | 100%                    | NA                         | Completed                             |                   |
| 5                      | Transformer         | Nos                     | 2     | 0       | 2                       | 2                       | NA                         | ALL TESTING WORKS COMPLETED           |                   |
| 6                      | Cable trench        | RM                      | 61    | 0       | 61                      | 61                      | NA                         | Completed                             |                   |
| 7                      | Earth mat           | RM                      | 720   | 0       | 720                     | 720                     | NA                         | Completed                             |                   |
| 8                      | Transit camp        | Nos                     | 1     | 0       | 1                       | 1                       | NA                         | Handed over to AEGCL                  |                   |
| 9                      | GIS MODULE ERECTION | Nos                     | 7     | 0       | 7                       | 7                       | NA                         | High voltage testing left             |                   |
| 10                     | 33KV SWITCHGEAR     | Nos                     | 14    | 0       | 14                      | 14                      | NA                         | Bus bar erection not completed        |                   |
| 11                     | 4 kW Solar Panel    | kW                      | 4     | 0       | 4                       | 4                       | NA                         | Completed                             |                   |

**Progress of EHV Transmission Lines under NERPSIP scheme**

| Name of the Line |                        | 132KV LILO from Rangia- Rowta line at Tangla GSS |              |         |                            |                            |  |                  |
|------------------|------------------------|--|--------------|---------|----------------------------|----------------------------|--|------------------|
| Name of scheme   |                        | NERPSIP  |              |         |                            |                            |  |                  |
| Package name     |                        | ASM TW 07  |              |         |                            |                            |  |                  |
| Sl no            | Particulars            | Unit   | Total        | Balance | Status as on<br>04/09/2021 | Status as on<br>04/10/2021 | Progress since<br>last review<br>meeting | Remarks          |
| 1                | Tower Foundation       | Nos  | 40           | 20      | 19                         | 20                         | 1  | Work in progress |
| 2                | Tower Erection         | Nos  | 40           | 30      | 1                          | 10                         | 9  |                  |
| 3                | Stringing of conductor | kms  | 10.658       | 0       | 0                          | 0                          | 0  |                  |
| 4                | ROW issues             | Nos  | No ROW issue |         |                            |                            |  |                  |

| Name of the Line |                        | 132KV DC Sonabil Tezpur line |        |         |                            |                            |  |   |
|------------------|------------------------|------------------------------|--------|---------|----------------------------|----------------------------|--|---|
| Name of scheme   |                        | NERPSIP                      |        |         |                            |                            |  |   |
| Package name     |                        | ASM TW 07                    |        |         |                            |                            |  |   |
| Sl no            | Particulars            | Unit                         | Total  | Balance | Status as on<br>04/10/2021 | Status as on<br>04/11/2021 | Progress since<br>last review<br>meeting | Remarks   |
| 1                | Tower Foundation       | Nos                          | 63     | 26      | 35                         | 37                         | 2  | Work in progress  |
| 2                | Tower Erection         | Nos                          | 63     | 33      | 24                         | 30                         | 6  | Work in progress  |
| 3                | Stringing of conductor | kms                          | 16.081 | 16.081  | 0                          | 0                          | 0  | Not started   |
| 4                | ROW issues             | Nos                          | 19     | 5       | 9                          | 19                         | 10                                       | At present the following 5 nos. of ROW issues still exist and is constantly being pusued from AEGCL end.<br>i) Fdn ROW in 1 locations (19/0)<br>ii)Erection ROW in 4 Locations- 10/0, 14/0, 19/2 & 19/3 under Chariduar Circle. |



| Name of the Line |                        | 132 kV Dhemaji to Silapathar transmission line |       |         |                            |                            |  |  |
|------------------|------------------------|--|-------|---------|----------------------------|----------------------------|--|--|
| Name of scheme   |                        | NERPSIP  |       |         |                            |                            |  |  |
| Package name     |                        | ASM TW 04                                      |       |         |                            |                            |  |  |
| Sl no            | Particulars            | Unit   | Total | Balance | Status as on<br>04/10/2021 | Status as on<br>04/11/2021 | Progress since<br>last review<br>meeting | Remarks  |
| 1                | Tower Foundation       | no   | 123   | 7       | 115                        | 116                        | 1  | Works in progress  |
| 2                | Tower Erection         | no   | 123   | 33      | 90                         | 90                         | 0  | No Progress  |
| 3                | Stringing of conductor | km   | 35.88 | 24.958  | 10.922                     | 10.922                     | 0  | No Progress  |
| 4                | Compensation           | no   | 123   | 6       | 60                         | 117                        | 57                                       | <p><b>Sisiborgaon Circle :</b><br/>Report under process at Circlr Office -40 nos<br/>Report under process at ADC Dhemaji- 06 nos</p> <p><b>Dhemaji Circle:</b> Official procedure at DC office completed for 13 no LOCs.Now sent for final payment from PGCIL Guwahati office.</p>   |
| 5                | ROW issues             | No   | 3     | 2       | 3                          | 2                          | 1  | <p>LOC 5/2- Land Owner has asked to shift the tower(suspension) to the edge or outside of his land. At present site is water logged and in the middle of paddy field. PGCIL will do a feasibilty survey to shift the tower within design limits during dry season.</p> <p>LOC (17/9-18/0)- Corridor falling in a part of the affected land owner, who is asking for a very high amount of compensation.</p> <p>The matter of LOC 5/2 and LOC (17/9-18/0) has been discussed among AEGCL, PGCIL and District Asministration which has also been apraised to the honourable MP Lakhimpur LS, who has assured to resolve the matter during the course of works.</p> |

| Name of the Line |                        | 220 kV D/C Tinsukia-Behiating TL   |        |         |                         |                         |                                    |                  |
|------------------|------------------------|--|--------|---------|-------------------------|-------------------------|------------------------------------|------------------|
| Name of scheme   |                        | NERPSIP  |        |         |                         |                         |                                    |                  |
| Package name     |                        | ASM TW 02  |        |         |                         |                         |                                    |                  |
| Sl no            | Particulars            | Unit   | Total  | Balance | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review meeting | Action taken     |
| 1                | Tower Foundation       | No.  | 202    | 26      | 174                     | 176                     | 2                                  | No progress      |
| 2                | Tower Erection         | No.  | 202    | 78      | 117                     | 124                     | 7                                  | Work in progress |
| 3                | Stringing of conductor | km   | 52.863 | 52.86   | 4.059                   | 4.059                   | 0                                  | No progress      |
| 4                | ROW issues             | At present, there is no ROW issue, in this regard the information has been forwarded by Deputy General Manager, T&T Circle, Dibrugarh vide letter no.AEGCL/DGM/TTC/DBR/NERPSIP/2021/222 on dated.27-08-2021 to the General Manager(NERPSIP), Power Grid Corporation of India Ltd., Dibrugarh to initiate necessary action to expedite tower erection work. |        |         |                         |                         |                                    |                  |

| Name of the Line |                        | 132 kV Amingaon - Hajo Transmission line  |        |         |                         |                         |                                    |                  |
|------------------|------------------------|---|--------|---------|-------------------------|-------------------------|------------------------------------|------------------|
| Name of scheme   |                        | NERPSIP   |        |         |                         |                         |                                    |                  |
| Package name     |                        | ASM TW 07   |        |         |                         |                         |                                    |                  |
| Sl no            | Particulars            | Unit  | Total  | Balance | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review meeting | Remarks          |
| 1                | Tower Foundation       | Nos   | 32     | 17      | 15                      | 16                      | 1                                  | Work in progress |
| 2                | Tower Erection         | Nos   | 32     | 32      | 8                       | 13                      | 5                                  | Work in progress |
| 3                | Stringing of conductor | cKm   | 17.211 | 17.211  | 0                       | 0                       | 0                                  | Not yet started  |
| 4                | ROW issues             | <p style="text-align: center;"><u>***All locations under Hajo Circle</u></p> <p style="text-align: center;">5/0:- 3 leg casted, 5/1:- Two leg casted: Initially the owners agreed but now they have asked for shifting of towers<br/>9/0- Khurshed Ali the owner initially agreed. But during the excavation land owners along with some villagers resisted the work and re-filled the excavated pits.</p> <p style="text-align: center;">The land owners initially agreed, now they have asked to shift the towers from their land. So meeting was held with the DC, ADC and Power Grid personnel. It was decided to forcefully evacuate the land using police protection if required.</p> |        |         |                         |                         |                                    |                  |

| <b>Name of the Line32</b> |                        | <b>132 KV D/C LILO Kamalpur Kamakhya &amp; Kamalpur Sishugram at Amingaon S/S</b> |              |                |                                    |                                    |   |                  |
|---------------------------|------------------------|---|--------------|----------------|------------------------------------|------------------------------------|---|------------------|
| <b>Name of scheme</b>     |                        | <b>NERPSIP</b>  |              |                |                                    |                                    |   |                  |
| <b>Package name</b>       |                        | <b>ASM TW 05</b>  |              |                |                                    |                                    |   |                  |
| <b>Sl no</b>              | <b>Particulars</b>     | <b>Unit</b>   | <b>Total</b> | <b>Balance</b> | <b>Status as on<br/>04/10/2021</b> | <b>Status as on<br/>04/11/2021</b> | <b>Progress since<br/>last review<br/>meeting</b> | <b>Remarks</b>   |
| 1                         | Tower Foundation       | No  | 32           | 29             | 2                                  | 3                                  | 0   | Work in progress |
| 2                         | Tower Erection         | No  | 32           | 30             | 2                                  | 2                                  | 0   | No progress      |
| 3                         | Stringing of conductor | ckm   | 34.56        | 34.56          | 0                                  | 0                                  | 0   | No progress      |
| 4                         | ROW issues             | NIL   |              |                |                                    |                                    |   |                  |

| <b>Name of the Line</b> |                        | <b>220 kV Rangia-Amingaon D/C Transmission line</b>  |              |                |                                    |                                    |   |                  |
|-------------------------|------------------------|--|--------------|----------------|------------------------------------|------------------------------------|---|------------------|
| <b>Name of scheme</b>   |                        | <b>NERPSIP</b>   |              |                |                                    |                                    |   |                  |
| <b>Package name</b>     |                        | <b>ASM TW 07</b>   |              |                |                                    |                                    |   |                  |
| <b>Sl no</b>            | <b>Particulars</b>     | <b>Unit</b>  | <b>Total</b> | <b>Balance</b> | <b>Status as on<br/>04/10/2021</b> | <b>Status as on<br/>04/11/2021</b> | <b>Progress since<br/>last review<br/>meeting</b> | <b>Remarks</b>   |
| 1                       | Tower Foundation       | No   | 110          | 95             | 12                                 | 15                                 | 3   | Work in progress |
| 2                       | Tower Erection         | No   | 110          | 109            | 1                                  | 1                                  | 0   | Work in progress |
| 3                       | Stringing of conductor | cKm  | 28.692       |                | Not started yet                    |                                    |   |                  |
| 4                       | ROW issues             | <p>issues: ROW at 22 locations</p> <p><u>Rangia Revenue Circle</u></p> <p>6/0,6/1,6/2,6/3,6/4,7/0 - Main Road crossing towers , R.O.W anticipated as experienced earlier.</p> <p>9/0,9/1 - Owner &amp; villagers resisting in work</p> <p>10/0 - Owner not agreed for foundation work. However, Notice received without signature.</p> <p>11/0 - Owners received notice and agreed for work. However, when work execution was planned owners along with some villagers resisted to pass the line through that route.</p> <p><u>Kamalpur Revenue Circle</u></p> <p>23/1 - Owners not ready for tower spotting at his land.</p> <p>23/0- Owners resisting in work</p> <p>26/3 - Landowner obstructed works and demand shifting of location from his land.</p> <p>35/1, 40/1 - Owners have not received notice</p> <p>41/0, 41/1, 42/0 - Villagers are demanding for diversion of line by an another route.</p> <p>43/0-Owner not allowing for installation of tower.</p> <p>48/0, 49/0, 50/0 - Owners not agreed for work. However, both of them received Notice</p> |              |                |                                    |                                    |   |                  |

RoW issues of EHV Transmission Lines under NERPSIP scheme  
ROW issues: 132 kV DC Sonabil Tezpur line

| Sl No   | Location  | Issues  | Action Taken   |
|---|---|---|--|
| 1   | 19/0  | Foundation RoW issue  | Work in progress   |
| 2   | 10/0, 14/0, 19/2 & 19/3 under Chariduar Circle. | Erection RoW issues   | Work in progress   |
| <b>132 kV Dhemaji to Silapathar transmission line</b> |   |   |  |
| 1   | 5/2   | Land Owner has asked to shift the tower(suspension) to the edge or outside of his land. At present site is water logged and in the middle of paddy field            | PGCIL will do a feasibility survey to shift the tower within design limits during dry season.  |
| 2   | 17/9-18/0                                       | Corridor falling in a part of the affected land owner, who is asking for a very high amount of compensation.  | The matter of LOC 5/2 and LOC (17/9-18/0) has been discussed among AEGCL, PGCIL and District Administration which has also been appraised to the honourable MP Lakhimpur LS, who has assured to resolve the matter during the course of works. |
| <b>132 kV Amingaon - Hajo Transmission line</b>       |   |   |  |
| 1   | 5/0:- 3 leg casted, 5/1:- Two leg casted:       | Initially the owners agreed but now they have asked for shifting of towers  | The land owners initially agreed, now they have asked to shift the towers from their land. So meeting was held with the DC, ADC and Power Grid personnel. It was decided to forcefully evacuate the land using police                          |
| 2   | 9/0   | Khurshed Ali the owner initially agreed. But during the excavation land owners along with some villagers resisted the work and re-filled the excavated pits         |  |
| <b>220 kV Rangia-Amingaon D/C Transmission line</b>   |   |   |  |
| 1   | 6/0,6/1,6/2,6/3,6/4,7/0                         | Main Road crossing towers, R.O.W anticipated as experienced earlier.  |  |
| 2   | 9/0,9/1   | Owner & villagers resisting in work   |  |
| 3   | 10/0  | Owner not agreed for foundation work. However, Notice received without signature.   |  |
| 4   | 11/0  | Owners received notice and agreed for work. However, when work execution was planned owners along with some villagers resisted to pass the line through that route. |  |
| 5   | 23/1  | Owners not ready for tower spotting at his land.  |  |
| 6   | 23/0  | Owners resisting in work  |  |
| 7   | 26/3  | Landowner obstructed works and demand shifting of location from his land.   |  |
| 8   | 35/1, 40/1                                      | Owners have not received notice   |  |
| 9   | 41/0, 41/1, 42/0                                | Villagers are demanding for diversion of line by an another route.  |  |
| 10  | 43/0  | Owner not allowing for installation of tower.   |  |
| 11  | 48/0, 49/0, 50/0                                | Owners not agreed for work. However, both of them received Notice   |  |

**Progress of EHV Transmission Lines under NERPSIP scheme**

| Name of the project |                         | 132/33 kV PALTAN BAZAR GIS |       |                         |                         |                                    |   |
|---------------------|-------------------------|----------------------------|-------|-------------------------|-------------------------|------------------------------------|---|
| Name of scheme      |                         | NERPSIP                    |       |                         |                         |                                    |   |
| Package name        |                         | ASM SS 04                  |       |                         |                         |                                    |   |
| Sl no               | Particulars             | Unit                       | Total | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review meeting | Action taken  |
| 1                   | Route alignment survey  | km                         | 4.5   | 4.5                     | 4.5                     | NA                                 | Completed   |
| 2                   | Cable laying            | km                         | 4.5   | 3.88                    | 3.88                    | NA                                 | Laying of underground cable complete except the road crossing part to JB 9. Cable termination at Paltanbazar GIS completed. Cable termination at 132 kV and 33 kV isolator completed<br><b>Overhead portion from JB9 to 132/33KV Kamakhya GSS have not started yet. Although, the works of substation would be complete by Dec-21, commissioning of the substation might be delayed due to delay in construction of the two overhead tower works.</b> |
| 3                   | Testing & commissioning | Not Started                |       |                         |                         |                                    |   |
| 4                   | Compensation            | Nil                        |       |                         |                         |                                    |   |

| Name of the project |                         | 132/33 kV GMCH GIS D/C |       |                         |                         |                                    |  |
|---------------------|-------------------------|------------------------|-------|-------------------------|-------------------------|------------------------------------|--|
| Name of scheme      |                         | NERPSIP                |       |                         |                         |                                    |  |
| Package name        |                         | ASM SS 04              |       |                         |                         |                                    |  |
| Sl no               | Particulars             | Unit                   | Total | Status as on 04/10/2021 | Status as on 04/11/2021 | Progress since last review meeting | Action taken   |
| 1                   | Route alignment survey  | KM                     | 6.6   | 6.6                     | 6.6                     |                                    |  |
| 2                   | Cable laying            | KM                     |       |                         |                         |                                    | Not started. Estimate from PWD submitted. However mone not yet deposited from PGCIL. |
| 3                   | Testing & commissioning | NOT STARTED            |       |                         |                         |                                    |  |
| 4                   | Compensation            |                        |       |                         |                         |                                    |  |
| 5                   | ROW issues              |                        |       |                         |                         |                                    |  |

**Progress of Extension & Augmentation of Existing EHV substations under NERPSIP scheme**

| SL | Substation   | Percentage Completeion | Remarks  |
|----|--|------------------------|--|
| 1  | 220/132 /33 kV Samaguri augmentation SS<br>2X160 MVA<br>1x50 MVA | 78%                    | <b>Commissioned on 12.06.2020</b><br><b>Pending works</b><br>(1) RTCC panel commissioning left.<br>(2) Lighting and illumination works pending.<br>(3) Minor civil works pending<br>(4)SAS integration works pending<br>(5) Cable trench and slabs in the switchyard that were damaged were not repaired.<br>(6) FFPH works pending.<br>(7) Mandatory spares of NERPSIP not handed over till date. |
| 2  | 132/33 kV Dhaligaon augmentation SS<br>2x50MVA                   | 75%                    | <b>Commissioned on 03.10.2020</b><br><b>Pending works</b><br>(1) ACDB cable laying 20% pending.<br>(2) PCC works of 33 kV side isolator surrounding area pending.<br>(3) Illumination works<br>(4) FFPH works in progress  |
| 3  | 132/33 kV Dhemaji SS bay   | 85%                    | <b>Line bay commissioned on 27.03.2019</b><br><b>Pending works</b><br>(1) Supply of Mandatory spares<br>(2) Civil works  |
| 4  | 220/132 kV Sonabil bay Extension                                 | 97%                    | <b>Both the bays commisiioned on 29.03.2019</b><br><b>Pending works</b><br>(1) Illumination works<br>(2) 48 V Battery commissioning & Testing  |
| 5  | 132/33 kV Rupai SS Extension                                     | 80%                    | <b>Commisssioned on 30.09.2020</b><br><b>Pending works</b><br>(1) Gravelling work pending.<br>(2) SAS integration work of 132KV Chapakhowa bay is going on w.e.f 01-09-2021.   |
| 6  | 220 kV Tinsukia Bay extension                                    | 60%                    | <b>Pending works</b><br>Equipment erection   |
| 7  | Extension of 220 kV Rangia substation                            | 90%                    | <b>Commissioned on 06.03.2019</b><br><b>Pending Works</b><br>Control room works e.g. door fitting ,chequred plate finishing works in ACDB,DCDB & charger room etc in progress  |
| 8  | Extension of 132/33 kV Kahilipara SS                             | 85%                    | <b>Commissioned on 30.04.2019</b><br><b>Pending works</b><br>Relay settings of control panel, SAS integration works pending  |
| 9  | Extension of 132/33 kV Kamakhya SS                               | 100%                   | Spare bay of AEGCL located at Kamakhya SS will be utilized. Only cable termination is the scope and has been completed.  |

**Deposit Work Executed by AEGCL (Funded by POWERGRID)**

| <b>Sl. No.</b> | <b>Name of work</b>   | <b>LoA /Estimated amount (In Cr)</b> | <b>Name of Contractor</b>   | <b>Date of Award</b> | <b>Scheduled date of completion</b> | <b>STATUS</b>  |
|----------------|---|--------------------------------------|---|----------------------|-------------------------------------|--|
| 1              | Supply of related items and SAS integration of 33kV Line bay extension constructed under DMS packages with existing SAS of EHV substation of AEGCL under NERPSIP. | 0.48                                 | M/s Siemens Ltd.  | 26.02.21             | Sep-21                              | Work order issued to M/s Siemens Ltd. on 26.02.2021.<br>Materials supplied at site. SAS integration works would start shortly. |
| 2              | Up gradation of existing 132 & 33kV Main Bus bar with ACCC Drake HTLS conductor at 220/132/33kV Samaguri GSS & 132/33kV Dhaligaon GSS of AEGCL                    | 2.43                                 | M/s Singhi Infrapower projects Pvt. Ltd. JV with M/s Apar Industries Ltd. | 03.08.2021           | Feb-22                              | LoA issued on 03.08.2021<br>GTP/Drawing of supply materials approved.<br>Work in progress.                                     |

# **Regulatory Formats of AEGCL**



### Index

| <b>S. No.</b> | <b>Particulars</b>  | <b>Form No.</b> |
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| 21            | Details of element wise cost of the project                     | F9a             |
| 22            | Calculation of weighted average rate of interest on actual loan | F12a            |
| 23            | Calculation of normative loans                                  | F12b            |

**Revenue surplus / gap with carrying cost of Truing up & APR**

| <b>Particulars (A)</b>                 | <b>True-up of FY 20-21</b> | <b>APR of FY 21-22</b> | <b>ARR of FY 2022-23</b> |
|--|----------------------------|------------------------|--------------------------|
| Opening Balance                        | 0                          | (4.34)                 | <b>(4.34)</b>            |
| Recovery/(Addition) during the year    | (4.34)                     | -                      | <b>(4.34)</b>            |
| Closing Balance                        | (4.34)                     | (4.34)                 |                          |
| Rate of Interest (%)                   | 10.05%                     | 9.65%                  | 9.65%                    |
| Carrying / (Holding Cost)              | (0.22)                     | (0.42)                 | (0.21)                   |
| <b>Total Carrying / (Holding Cost)</b> |                            |                        | <b>(0.85)</b>            |

**Revenue surplus / gap with carrying cost of Truing up & APR**

| Particulars                                      |
|--|
| Carrying Cost (%)                                |
| Revenue Gap / (Surplus)                          |
| Time Period for Carrying / Holding Cost (months) |
| Carrying / Holding Cost                          |

| Particulars                                     | Rs. Crore<br>(Previous TO) |
|---|----------------------------|
| Revenue Surplus for FY 2020-21                  | (16.36)                    |
| Carrying cost on Revenue Surplus for FY 2020-21 | (0.85)                     |
| <b>Total Gap / (Surplus)</b>                    | <b>(17.20)</b>             |

**Determination of Tariff for FY 2022-23**

| Particulars   | FY 2022-23<br>(Previous TO) |
|---|-----------------------------|
| Stand-alone Annual Revenue Requirement              | 492.89                      |
| Previous Revenue Gap / (Surplus) with carrying cost | (17.20)                     |
| <b>Net Annual Revenue Requirement</b>               | <b>475.68</b>               |
| <b>Transmission Charge (Rs./ kWh)</b>               | <b>0.452</b>                |
| <b>Peak Load (MW) for FY 2021-22</b>                | <b>2,120.00</b>             |
| <b>Peak Load (MW) for FY 2022-23</b>                | <b>2,332.00</b>             |
| <b>Transmission Access Charge (Rs/MW/Day)</b>       | <b>5,588.52</b>             |

True-up, APR and Revised ARR for AEGCL for FY 21-22

Form - F1

Form - F1

| S. No. | Particulars  | FY 2020-21                     |                  | FY 2021-22                     |               |               | FY 2022-23             | FY 2023-24    | FY 2024-25    |               |
|--------|--|--------------------------------|------------------|--------------------------------|---------------|---------------|------------------------|---------------|---------------|---------------|
|        |  | True up                        |                  | APR                            |               |               | MYT                    |               |               |               |
|        |  | Approved in Order dtd 07.03.20 | AEGCL Submission | Approved in Order dtd 15.02.21 | FY 21-22 H1   | FY 21-22 H2   | Total AEGCL Submission | Projected     | Projected     | Projected     |
| 1      | O&M Expenses   | 203.28                         | 205.69           | 219.60                         | 110.38        | 110.77        | 221.15                 | 253.61        | 265.99        | 285.48        |
| a      | Employee Cost  | 172.07                         | 173.95           | 185.10                         | 93.12         | 93.12         | 186.23                 | 199.38        | 213.46        | 228.52        |
| b      | R&M Expenses   | 20.94                          | 21.53            | 23.84                          | 12.16         | 12.16         | 24.32                  | 43.43         | 41.50         | 45.63         |
| c      | A&G Expenses   | 9.97                           | 9.97             | 10.26                          | 5.10          | 5.10          | 10.21                  | 10.45         | 10.70         | 10.96         |
| d      | Training Expenses  | 0.30                           | 0.24             | 0.40                           | 0.01          | 0.39          | 0.40                   | 0.35          | 0.34          | 0.36          |
| 2      | Impact of Revision of Pay  | -                              | -                | -                              | -             | -             | -                      | -             | -             | -             |
| 3      | Depreciation   | 29.79                          | 51.80            | 35.97                          | 25.87         | 25.87         | 51.74                  | 59.39         | 70.40         | 92.10         |
| 4      | Interest & Finance Charges   | 16.40                          | 12.98            | 24.06                          | 6.36          | 6.36          | 12.72                  | 12.39         | 8.78          | 8.65          |
| 5      | Interest on Working Capital  | 12.38                          | 11.17            | 11.06                          | 5.68          | 5.81          | 11.49                  | 13.83         | 14.52         | 15.72         |
| 6      | BST for Pension Trust Fund   | 145.72                         | 137.82           | 146.64                         | 74.25         | 74.25         | 148.50                 | 201.96        | 206.00        | 210.12        |
| 7      | Return on Equity   | 15.49                          | 15.49            | 15.49                          | 7.74          | 7.74          | 15.49                  | 14.10         | 14.97         | 15.51         |
| 8      | Income Tax   | -                              | -                | -                              | -             | -             | -                      | -             | -             | -             |
| 9      | Other debits   | -                              | 0.09             | -                              | 1.80          | -             | 1.80                   | -             | -             | -             |
| 10     | Contribution to Contingency Reserve  | -                              | -                | -                              | -             | -             | -                      | 2.56          | 2.71          | 3.08          |
| 11     | Less: Non-Tariff Income/ Other Income  | 45.26                          | 56.48            | 63.73                          | 33.24         | 24.80         | 58.04                  | 52.95         | 52.95         | 52.95         |
| 12     | <b>Aggregate Revenue Requirement</b>   | <b>377.80</b>                  | <b>378.56</b>    | <b>389.09</b>                  | <b>198.85</b> | <b>206.00</b> | <b>404.86</b>          | <b>504.89</b> | <b>530.42</b> | <b>577.71</b> |
| 13     | <b>Net Aggregate Revenue Requirement</b>   | <b>377.80</b>                  | <b>378.56</b>    | <b>389.09</b>                  | <b>198.85</b> | <b>206.00</b> | <b>404.86</b>          | <b>504.89</b> | <b>530.42</b> | <b>577.71</b> |
| 14     | Incentive on Transmission Availability   | -                              | 0.07             | -                              | 1.31          | -             | 1.31                   | -             | -             | -             |
| 15     | Add: Sharing of (Gains)/Loss   | -                              | (13.98)          | -                              | -             | -             | -                      | -             | -             | -             |
| 16     | <b>ARR after Sharing (Gains)/Losses and Incentive</b>  | <b>377.80</b>                  | <b>364.64</b>    | <b>389.09</b>                  | <b>200.16</b> | <b>206.00</b> | <b>406.17</b>          | <b>504.89</b> | <b>530.42</b> | <b>577.71</b> |
| 17     | <b>Revenue with Approved Tariff for FY 2020-21</b>   | <b>377.80</b>                  | <b>377.80</b>    | <b>389.09</b>                  | <b>-</b>      | <b>-</b>      | <b>389.09</b>          | <b>-</b>      | <b>-</b>      | <b>-</b>      |
| 18     | <b>Less: Revenue from STOA/MTOA Charges</b>  | <b>-</b>                       | <b>12.02</b>     | <b>-</b>                       | <b>5.68</b>   | <b>5.68</b>   | <b>11.36</b>           | <b>12.00</b>  | <b>12.00</b>  | <b>12.00</b>  |
| 19     | <b>Add: Credit bill already served to APDCL as refund of surplus amount of BST arises on account of difference between approved BST and actual BST</b> | <b>-</b>                       | <b>8.82</b>      | <b>-</b>                       | <b>-</b>      | <b>-</b>      | <b>-</b>               | <b>-</b>      | <b>-</b>      | <b>-</b>      |
| 20     | <b>Revenue Gap /(Surplus) for FY 2020-21</b>   | <b>-</b>                       | <b>(16.36)</b>   | <b>-</b>                       | <b>-</b>      | <b>-</b>      | <b>5.72</b>            | <b>492.89</b> | <b>518.42</b> | <b>565.71</b> |

**Transmission Loss**

|       |                                      |                                   |                     |                          |                     | Form - 2a |          | Form - 2a |  |
|-------|--------------------------------------|-----------------------------------|---------------------|--------------------------|---------------------|-----------|----------|-----------|--|
| S.No. | Particulars                          | Approved in Order<br>dtd 07.03.20 | AEGCL<br>Submission | Approved in<br>Order dtd | AEGCL<br>Estimation | MYT       |          |           |  |
|       |                                      | FY 20-21 True Up                  |                     | FY 21-22 APR             |                     | FY 22-23  | FY 23-24 | FY 24-25  |  |
| 1     | Energy Injected (MU)                 |                                   | 9810.10             |                          | 10662.15            | 10875.39  | 11092.90 | 11314.76  |  |
| 2     | Energy Sent Out to APDCL (MU)        |                                   | 9188.31             |                          | 9899.92             | 10097.92  | 10299.88 | 10505.88  |  |
| 3     | Energy Sent Out to OA Consumers (MU) |                                   | 294.12              |                          | 410.37              | 418.58    | 426.95   | 435.49    |  |
| 4     | Total Energy Sent Out                |                                   | 9482.43             |                          | 10,310.29           | 10,516.50 | 10726.83 | 10941.36  |  |
| 4     | Transmission Loss (MU)               |                                   | 327.67              |                          | 351.86              | 358.90    | 366.07   | 373.39    |  |
| 5     | Transmission Loss (%)                | 3.34%                             | 3.34%               | 3.29%                    | 3.30%               | 3.30%     | 3.30%    | 3.30%     |  |

**Transmission Availability**

|       |              |                                   |                         |                          |                         | Form - 2b |          | Form - 2b |  |
|-------|--------------|-----------------------------------|-------------------------|--------------------------|-------------------------|-----------|----------|-----------|--|
| S.No. | Particulars  | Approved in Order<br>dtd 07.03.20 | AEGCL<br>Submission (%) | Approved in<br>Order dtd | AEGCL<br>Submission (%) | MYT       |          |           |  |
|       |              | FY 20-21 True Up                  |                         | FY 20-21 APR             |                         | FY 22-23  | FY 23-24 | FY 24-25  |  |
| 1     | April'19     | 98.50%                            | 98.37%                  | 98.50%                   | 98.37                   | 99.50%    | 99.50%   | 99.50%    |  |
| 2     | May'19       |                                   | 98.33%                  |                          | 98.33                   | 99.50%    | 99.50%   | 99.50%    |  |
| 3     | June'19      |                                   | 98.47%                  |                          | 98.47                   | 99.50%    | 99.50%   | 99.50%    |  |
| 4     | July'19      |                                   | 99.15%                  |                          | 99.15                   | 99.50%    | 99.50%   | 99.50%    |  |
| 5     | August'19    |                                   | 98.12%                  |                          | 98.12                   | 99.50%    | 99.50%   | 99.50%    |  |
| 6     | September'19 |                                   | 97.55%                  |                          | 97.55                   | 99.50%    | 99.50%   | 99.50%    |  |
| 7     | October'19   |                                   | 97.53%                  |                          | 99.00                   | 99.50%    | 99.50%   | 99.50%    |  |
| 8     | November'19  |                                   | 98.33%                  |                          | 99.00                   | 99.50%    | 99.50%   | 99.50%    |  |
| 9     | December'19  |                                   | 98.09%                  |                          | 99.00                   | 99.50%    | 99.50%   | 99.50%    |  |
| 10    | January'20   |                                   | 98.53%                  |                          | 99.00                   | 99.50%    | 99.50%   | 99.50%    |  |
| 11    | February'20  |                                   | 98.62%                  |                          | 99.00                   | 99.50%    | 99.50%   | 99.50%    |  |
| 12    | March'20     |                                   | 98.82%                  |                          | 99.00                   | 99.50%    | 99.50%   | 99.50%    |  |

## Annexure-A

## Statement showing revised monthwise incentive bill based on actual transmission availability for the month April'20 to March'21

| Sl. No | Month        | No. of days in month | Annual transmission charge | Monthly transmission charges (in ` Rs) | Actual transmission availability (in %) | *Normative availability (in %) | Transmission charges inclusive of incentive (in ` Rs) | Incentive/ Unrecoverable TC (in ` Rs) | Formula applied                       |
|--------|--------------|----------------------|----------------------------|--|---|--------------------------------|---|---------------------------------------|---------------------------------------|
| a      | b            | c                    | d                          | e=d X c/365                            | f                                       | g                              | h=e X f / g   | i = h -e                              | As per Clause-71.2 of AERC Regulation |
| 1      | April'20     | 30                   | 3874900000                 | 318484931.51                           | 98.368                                  | 98.368                         | 318484931.51  | 0.00                                  | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 2      | May'20       | 31                   | 3874900000                 | 329101095.89                           | 98.33                                   | 98.33                          | 329101095.89  | 0.00                                  | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 3      | June'20      | 30                   | 3874900000                 | 318484931.51                           | 98.471                                  | 98.471                         | 318484931.51  | 0.00                                  | AFC x (NDM/NDY) x (TAFM/98%)          |
| 4      | July'20      | 31                   | 3874900000                 | 329101095.89                           | 99.153                                  | 98.5                           | 331282852.39  | 2181756.50                            | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 5      | August'20    | 31                   | 3874900000                 | 329101095.89                           | 98.122                                  | 98.122                         | 329101095.89  | 0.00                                  | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 6      | September'20 | 30                   | 3874900000                 | 318484931.51                           | 97.551                                  | 98                             | 317025750.55  | -1459180.96                           | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 7      | October'20   | 31                   | 3874900000                 | 329101095.89                           | 97.525                                  | 98                             | 327505963.03  | -1595132.86                           | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 8      | November'20  | 30                   | 3874900000                 | 318484931.51                           | 98.328                                  | 98.328                         | 318484931.51  | 0.00                                  | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 9      | December'20  | 31                   | 3874900000                 | 329101095.89                           | 98.087                                  | 98.087                         | 329101095.89  | 0.00                                  | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 10     | January'21   | 31                   | 3874900000                 | 329101095.89                           | 98.525                                  | 98.5                           | 329184624.09  | 83528.20                              | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 11     | February'21  | 28                   | 3874900000                 | 297252602.74                           | 98.623                                  | 98.5                           | 297623791.27  | 371188.53                             | AFC x (NDM/NDY) x (TAFM/98.5%)        |
| 12     | March'21     | 31                   | 3874900000                 | 329101095.89                           | 98.823                                  | 98.5                           | 330180280.19  | 1079184.30                            |                                       |
|        | <b>Total</b> | <b>365</b>           | <b>4649880000</b>          | <b>3874900000</b>                      | <b>1179.906</b>                         | <b>1179.706</b>                | <b>3875561344</b>                                     | <b>661343.7098</b>                    |                                       |

**Special Charges on Bulk Supply Tariff**

**Form F3**

| S.No. | Particulars                           | FY 20-21 True Up                  |                     | FY 21-22 APR                         |                     | FY 22-23            | FY 23-24            | FY 24-25            |
|-------|---------------------------------------|-----------------------------------|---------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
|       |                                       | True-Up                           |                     | APR                                  |                     | MYT                 |                     |                     |
|       |                                       | Approved in Order<br>dtd 07.03.20 | AEGCL<br>Submission | Approved in<br>Order dtd<br>15.02.21 | AEGCL<br>Submission | AEGCL<br>Submission | AEGCL<br>Submission | AEGCL<br>Submission |
| 1     | Special Charges on Bulk Supply Tariff | 145.72                            | 137.82              | 146.64                               | 148.50              | 201.96              | 206.00              | 210.12              |
|       |                                       |                                   |                     |                                      |                     |                     |                     |                     |
|       | <b>Total</b>                          | <b>145.72</b>                     | <b>137.82</b>       | <b>146.64</b>                        | <b>148.50</b>       | <b>201.96</b>       | <b>206.00</b>       | <b>210.12</b>       |

## Interest on Working Capital

Form - F25

| S.No. | Particulars                        | Units            | FY 20-21 True Up               |                  | FY 21-22 APR                   |              |              | FY 22-23               | FY 23-24         | FY 24-25         |                  |
|-------|------------------------------------|------------------|--------------------------------|------------------|--------------------------------|--------------|--------------|------------------------|------------------|------------------|------------------|
|       |                                    |                  | True up                        |                  | APR                            |              |              | MYT                    |                  |                  |                  |
|       |                                    |                  | Approved in Order dtd 07.03.20 | AEGCL Submission | Approved in Order dtd 15.02.21 | FY 21-22 H1  | FY 21-22 H2  | Total AEGCL Submission | AEGCL Submission | AEGCL Submission | AEGCL Submission |
| 1     | O&M expenses for 1 month           | Rs. Crore        | 16.94                          | 17.14            | 18.3                           | 9.20         | 9.23         | 18.43                  | 21.13            | 22.17            | 23.79            |
| 2     | Maintenance spares @ 15% of O&M    | Rs. Crore        | 30.49                          | 30.85            | 32.94                          | 16.56        | 16.62        | 33.17                  | 38.04            | 39.90            | 42.82            |
| 3     | Receivables for two months         | Rs. Crore        | 62.97                          | 63.09            | 59.40                          | 33.14        | 34.33        | 67.48                  | 84.15            | 88.40            | 96.28            |
|       | <b>Total Working Capital</b>       | Rs. Crore        | <b>110.40</b>                  | 111.09           | <b>110.64</b>                  | <b>58.90</b> | <b>60.18</b> | <b>119.08</b>          | <b>143.32</b>    | <b>150.47</b>    | <b>162.90</b>    |
|       | Rate of Interest                   | %                | 11.22%                         | 10.05%           | 10.00%                         | 9.65%        | 9.65%        | 9.65%                  | 9.65%            | 9.65%            | 9.65%            |
|       | <b>Interest on Working Capital</b> | <b>Rs. Crore</b> | <b>12.38</b>                   | 11.17            | 11.06                          | 5.68         | 5.81         | <b>11.49</b>           | <b>13.83</b>     | <b>14.52</b>     | <b>15.72</b>     |



Calculation of Employee expense

Form - F19

| S.No. | Particulars                                       | FY 2020-21                     |                  | FY 2020-21                     |               |               | FY 2022-23             | FY 2023-24       | FY 2024-25       |                  |
|-------|---|--------------------------------|------------------|--------------------------------|---------------|---------------|------------------------|------------------|------------------|------------------|
|       |   | True up                        |                  | APR                            |               |               | MYT                    |                  |                  |                  |
|       |   | Approved in Order dtd 07.03.20 | AEGCL Submission | Approved in Order dtd 15.02.21 | FY 2020-21 H1 | FY 2020-21 H2 | Total AEGCL Submission | AEGCL Submission | AEGCL Submission | AEGCL Submission |
| 1     | Salaries  |                                | 85.80            |                                | 47.10         | 47.10         | 94.19                  | 116.25           | 124.46           | 133.24           |
| 2     | Additional Pay                                    |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                |                  |                  |
| 3     | Dearness Allowance (DA)                           |                                | 13.34            |                                | 9.47          | 14.60         | 24.07                  | 29.70            |                  |                  |
| 4     | Other Allowances & Relief                         |                                | 12.46            |                                | 7.11          | 7.11          | 14.22                  | 17.55            |                  |                  |
| 5     | Addl. Pay & C.Off Encashment                      |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                |                  |                  |
| 6     | Interim Relief / Wage Revision                    |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                |                  |                  |
| 7     | Honorarium/Overtime                               |                                | 0.96             |                                | 0.38          | 0.39          | 0.77                   | 0.95             |                  |                  |
| 8     | Bonus/ Exgratia To Employees                      |                                | 0.28             |                                | 0.00          | 0.30          | 0.30                   | 0.37             | 0.40             | 0.43             |
| 9     | Medical Expenses Reimbursement                    |                                | 0.18             |                                | 0.14          | 0.06          | 0.20                   | 0.24             |                  |                  |
| 10    | Travelling Allowance(Conveyance Allowance)        |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                |                  |                  |
| 11    | Leave Travel Assistance                           | 172.07                         | -                | 185.1                          | 0.00          | 0.02          | 0.02                   | 0.02             |                  |                  |
| 12    | Earned Leave Encashment                           |                                | 4.00             |                                | 1.32          | 1.70          | 3.02                   | 3.73             |                  |                  |
| 13    | Payment Under Workman's Compensation And Gratuity |                                | 3.82             |                                | 1.60          | 2.40          | 4.00                   | 4.94             | 5.29             | 5.66             |
| 14    | Subsidised Electricity To Employees               |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                |                  |                  |
| 15    | Any Other Item                                    |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                | -                | -                |
| 16    | Staff Welfare Expenses                            |                                | 0.49             |                                | 0.02          | 0.15          | 0.17                   | 0.21             | 0.23             | 0.24             |
| 17    | Apprentice And Other Training Expenses            |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                |                  |                  |
| 18    | Contribution To Terminal Benefits                 |                                | 18.98            |                                | 10.27         | 10.32         | 20.59                  | 25.42            |                  |                  |
| 19    | Provident Fund Contribution                       |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                | -                | -                |
| 20    | Provision for PF Fund                             |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                |                  |                  |
| 21    | Any Other Items                                   |                                | -                |                                | 0.00          | 0.00          | 0.00                   | -                |                  |                  |
| 22    | <b>Total Employee Costs</b>                       |                                | <b>140.31</b>    |                                | <b>77.40</b>  | <b>84.15</b>  | <b>161.55</b>          | <b>199.38</b>    | <b>213.46</b>    | <b>228.52</b>    |
| 23    | Less: Employee expenses capitalised               |                                |                  |                                |               |               |                        |                  |                  |                  |
| 24    | <b>Net Employee expenses</b>                      | <b>172.07</b>                  | <b>140.31</b>    | <b>185.1</b>                   | <b>77.40</b>  | <b>84.15</b>  | <b>161.55</b>          | <b>199.38</b>    | <b>213.46</b>    | <b>228.52</b>    |
|       | AEGCL Employee expenses                           |                                | 140.31           |                                | 77.40         | 84.15         | 161.55                 |                  |                  |                  |
|       | SLDC Employee expenses                            |                                |                  |                                |               |               |                        |                  |                  |                  |

**Normative Calculation of Employee expense**

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

|   |   | FY 20-21      | FY 21-22      | FY 22-23      | FY 23-24      | FY 24-25      |
|---|---|---------------|---------------|---------------|---------------|---------------|
| 1 | Base Employee Cost (n-1)  | 163.48        | 173.95        | 186.23        | 199.38        | 213.46        |
| 2 | Avg CPI rate of precedeing three years                              | 5.35%         | 6.00%         | 6.00%         | 6.00%         | 6.00%         |
| 3 | Gn (Growth Factor for nth Year)                                     | 1.00%         | 1.00%         | 1.00%         | 1.00%         | 1.00%         |
| 4 | Normative Employee Cost for FY 18-19 (Excl. ROP)                    | 173.95        | 186.23        | 199.38        | 213.46        | 228.52        |
| 5 | Revision of Pay   |               |               |               |               |               |
|   | <b>Normative Employee Cost for the year (Incl. Revision of Pay)</b> | <b>173.95</b> | <b>186.23</b> | <b>199.38</b> | <b>213.46</b> | <b>228.52</b> |

**CPI**

|                   |        |       |              |
|-------------------|--------|-------|--------------|
| <b>FY 2020-21</b> | 338.69 | 5.02% | <b>6.00%</b> |
| <b>FY 2019-20</b> | 322.5  | 7.53% | <b>5.35%</b> |
| <b>FY 2018-19</b> | 299.92 | 5.45% | <b>4.22%</b> |
| FY 2017-18        | 284.42 | 3.08% | <b>4.28%</b> |
| FY 2016-17        | 275.92 | 4.12% | <b>5.35%</b> |
| FY 2015-16        | 265.00 | 5.65% |              |
| FY 2014-15        | 250.83 | 6.28% |              |
| FY 2013-14        | 236.00 |       |              |

Average CPI

**Calculation of R&M expense**

Form - F18

| S.No. | Particulars                      | FY 20-21 True Up               |                  | FY 21-22 APR                   |             |             | FY 22-23               | FY 23-24         | FY 24-25         |                  |
|-------|----------------------------------|--------------------------------|------------------|--------------------------------|-------------|-------------|------------------------|------------------|------------------|------------------|
|       |                                  | True up                        |                  | APR                            |             |             | MYT                    |                  |                  |                  |
|       |                                  | Approved in Order dtd 07.03.20 | AEGCL Submission | Approved in Order dtd 15.02.21 | FY 21-22 H1 | FY 21-22 H2 | Total AEGCL Submission | AEGCL Submission | AEGCL Submission | AEGCL Submission |
| 1     | Plant & Machinery                |                                | 10.27            |                                | 3.63        | 6.42        | 10.05                  | 28.10            | 26.86            | 29.53            |
| 2     | Buildings                        |                                | 1.51             |                                | 0.61        | 1.07        | 1.68                   | 4.69             | 4.49             | 4.93             |
| 3     | Civil works                      |                                | 0.47             |                                | 0.16        | 0.28        | 0.44                   | 1.22             | 1.17             | 1.29             |
| 4     | Hydraulic Works                  |                                | -                |                                | 0.00        | 0.00        | 0.00                   | 0.00             | 0.00             | 0.00             |
| 5     | Lines, Cable Networks etc.       |                                | 1.50             |                                | 0.89        | 1.57        | 2.46                   | 6.88             | 6.57             | 7.23             |
| 6     | Vehicles                         | 20.94                          | 0.23             | 23.84                          | 0.15        | 0.27        | 0.42                   | 1.17             | 1.12             | 1.23             |
| 7     | Furniture & Fixtures             |                                | 0.07             |                                | 0.03        | 0.06        | 0.09                   | 0.24             | 0.23             | 0.26             |
| 8     | Office Equipment                 |                                | 0.28             |                                | 0.14        | 0.25        | 0.40                   | 1.11             | 1.06             | 1.16             |
| 9     | Total                            |                                | 14.33            |                                | 5.60        | 9.92        | 15.52                  | 43.43            | 41.50            | 45.63            |
| 10    | Any other items (Capitalisation) |                                | -                |                                | 0.00        | 0.00        | 0.00                   | 0.00             | 0.00             | 0.00             |
|       | <b>Total</b>                     | <b>20.94</b>                   | <b>14.33</b>     | <b>23.84</b>                   | <b>5.60</b> | <b>9.92</b> | <b>15.52</b>           | <b>43.43</b>     | <b>41.50</b>     | <b>45.63</b>     |

**Normative Calculation of R&M expense**

$R\&Mn = K \times (GFA_{n-1}) \times (WPI \text{ inflation})$

|  | FY 20-21        | FY 21-22        | FY 22-23        | FY 23-24        | FY 24-25        |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Opening GFA for previous year              | 1,968.05        | 2,388.54        | 2,558.00        | 2,708.70        | 3,079.44        |
| Closing GFA for previous year              | 2,388.54        | 2,558.00        | 2,708.70        | 3,079.44        | 3,515.83        |
| <b>Average GFA for previous year</b>       | <b>2,178.29</b> | <b>2,473.27</b> | <b>2,633.35</b> | <b>2,894.07</b> | <b>3,297.63</b> |
| K Factor                                   | 0.96%           | 0.96%           | 1.00%           | 1.00%           | 1.00%           |
| WPI Inflation                              | 2.96%           | 2.41%           | 2.41%           | 2.41%           | 2.41%           |
| <b>Normative R&amp;M Expense</b>           | <b>21.53</b>    | <b>24.32</b>    | <b>26.97</b>    | <b>29.64</b>    | <b>33.77</b>    |
| Provision for Colony Maintenance of AEGCL  |                 |                 | 11.86           | 11.86           | 11.86           |
| Provision for Emergency Restoration System |                 |                 | 4.60            | -               | -               |
| <b>Net Normative R&amp;M Expense</b>       |                 |                 | <b>43.43</b>    | <b>41.50</b>    | <b>45.63</b>    |

**WPI**

|                    |        |        |               |
|--------------------|--------|--------|---------------|
| <b>FY 2020-21</b>  | 123.37 | 1.29%  | <b>2.41%</b>  |
| <b>FY 2019-20</b>  | 121.8  | 1.67%  | <b>2.96%</b>  |
| FY 2018-19         | 119.80 | 4.26%  | <b>2.98%</b>  |
| FY 2017-18         | 114.90 | 2.96%  | <b>0.33%</b>  |
| FY 2016-17         | 111.60 | 1.73%  | <b>-0.24%</b> |
| FY 2015-16         | 109.70 | -3.69% |               |
| FY 2014-15         | 113.90 | 1.24%  |               |
| FY 2013-14         | 112.50 |        |               |
| <b>Average WPI</b> |        |        |               |

## Funding of Capitalisation

(Rs.Crs.)

(Rs.Crs.)

| S.No. | Particulars                 | FY 20-21 True Up                     |                     | FY 21-22 APR                         |                |                | FY 22-23                  | FY 23-24            | FY 24-25            |                     |
|-------|-----------------------------|--------------------------------------|---------------------|--------------------------------------|----------------|----------------|---------------------------|---------------------|---------------------|---------------------|
|       |                             | True up                              |                     | APR                                  |                |                | MYT                       |                     |                     |                     |
|       |                             | Approved in<br>Order dtd<br>07.03.20 | AEGCL<br>Submission | Approved in<br>Order dtd<br>15.02.21 | FY 21-22<br>H1 | FY 21-22<br>H2 | Total AEGCL<br>Submission | AEGCL<br>Submission | AEGCL<br>Submission | AEGCL<br>Submission |
| 1     | Grant                       | 339.03                               | 145.30              | 605.27                               | 49.96          | 16.80          | 66.76                     | 353.55              | 383.22              | 773.39              |
| 2     | Equity                      | 0                                    | -                   | 0                                    | -              |                | -                         | 8.96                | 4.00                | 4.00                |
| 3     | Debt                        | 65.06                                | 24.16               | 77.46                                | 29.82          | 54.12          | 83.94                     | 8.22                | 49.17               | 110.82              |
|       | <b>Total Capitalisation</b> | <b>404.09</b>                        | <b>169.46</b>       | <b>682.73</b>                        | <b>79.78</b>   | <b>70.92</b>   | <b>150.70</b>             | <b>370.74</b>       | <b>436.39</b>       | <b>888.22</b>       |

Calculation of A&G expense

| S.No. | Particulars   | FY 2020-21 True Up             |                  | FY 2021-22 APR                 |             |             | FY 2022-23             | FY 2023-24       | FY 2024-25       |                  |
|-------|---|--------------------------------|------------------|--------------------------------|-------------|-------------|------------------------|------------------|------------------|------------------|
|       |   | True up                        |                  | APR                            |             |             | MYT                    |                  |                  |                  |
|       |   | Approved in Order dtd 07.03.20 | AEGCL Submission | Approved in Order dtd 15.02.21 | FY 20-21 H1 | FY 20-21 H2 | Total AEGCL Submission | AEGCL Submission | AEGCL Submission | AEGCL Submission |
| 1     | Lease/ Rent/Rates and taxes                                       |                                | 0.43             |                                | 0.09        | 0.09        | 0.19                   | 0.18             | 0.18             | 0.19             |
| 2     | Insurance   |                                | 0.08             |                                | 0.04        | 0.04        | 0.09                   | 0.08             | 0.09             | 0.09             |
| 3     | Revenue Stamp Expenses Account                                    |                                | -                |                                | 0.00        | 0.00        | 0.00                   | -                | -                | -                |
| 4     | Telephone, Postage, Telegram & Telex Charges                      |                                | 0.17             |                                | 0.07        | 0.07        | 0.15                   | 0.14             | 0.14             | 0.15             |
| 5     | Incentive & Award To Employees/Outsiders                          |                                | 0.12             |                                | 0.00        | 0.00        | 0.00                   |                  |                  |                  |
| 6     | Consultancy Charges   |                                | 0.36             |                                | 0.26        | 0.56        | 0.83                   | 0.80             | 0.82             | 0.84             |
| 7     | Technical Fees  |                                | -                |                                | 0.00        | 0.00        | 0.00                   | -                | -                | -                |
| 8     | Other Professional Charges  |                                | 0.18             |                                | 0.22        | 0.22        | 0.44                   | 0.42             | 0.43             | 0.44             |
| 9     | Conveyance And Travelling   |                                | 2.79             |                                | 0.38        | 0.38        | 0.77                   | 0.74             | 0.76             | 0.77             |
| 10    | License and Registration Fees                                     |                                | 0.01             |                                | 0.00        | 0.00        | 0.00                   | 0.00             | 0.00             | 0.00             |
| 11    | Vehicle Expenses  |                                | 0.52             |                                | 1.69        | 1.69        | 3.38                   |                  |                  |                  |
| 12    | Security / Service Charges Paid To Outside Agencies               |                                | -                |                                | 0.00        | 0.00        | 0.00                   |                  |                  |                  |
| 13    | Fee And Subscriptions Books And Periodicals                       |                                | 1.28             |                                | 1.07        | 1.07        | 2.14                   | 2.06             | 2.11             | 2.16             |
| 14    | Printing And Stationery   | 9.97                           | 0.26             | 10.26                          | 0.13        | 0.13        | 0.26                   | 0.25             | 0.25             | 0.26             |
| 15    | Advertisement Expenses  |                                | 0.31             |                                | 0.08        | 0.08        | 0.15                   | 0.15             | 0.15             | 0.16             |
| 16    | Contributions/Donations To Outside Institutes / Associations      |                                | 0.00             |                                | 0.02        | 0.02        | 0.04                   |                  |                  |                  |
| 17    | Electricity Charges To Offices                                    |                                | 1.61             |                                | 0.91        | 0.91        | 1.83                   | 1.76             | 1.80             | 1.84             |
| 18    | Water Charges   |                                | 0.00             |                                | 0.00        | 0.00        | 0.00                   | 0.00             | 0.00             | 0.00             |
| 19    | Entertainment Charges   |                                | 0.07             |                                | 0.05        | 0.05        | 0.11                   | 0.10             | 0.10             | 0.11             |
| 20    | Miscellaneous Expenses  |                                | 0.45             |                                | 0.04        | 0.04        | 0.08                   | 0.08             | 0.08             | 0.08             |
| 21    | Legal Charges   |                                | 0.05             |                                | 0.04        | 0.04        | 0.09                   | 0.09             | 0.09             | 0.09             |
| 22    | Auditor's Fee   |                                | 0.08             |                                | 0.04        | 0.04        | 0.09                   | 0.08             | 0.08             | 0.09             |
| 23    | Freight On Capital Equipments                                     |                                | 0.01             |                                | 0.00        | 0.00        | 0.00                   |                  |                  |                  |
| 24    | Purchase Related Advertisement Expenses                           |                                | -                |                                | 0.00        | 0.00        | 0.00                   |                  |                  |                  |
| 25    | Vehicle Running Expenses Truck / Delivery Van                     |                                | 0.08             |                                | 0.04        | 0.04        | 0.09                   | 0.08             | 0.09             | 0.09             |
| 26    | Vehicle Hiring Expenses Truck / Delivery Van                      |                                | -                |                                | 0.00        | 0.00        | 0.00                   | -                | -                | -                |
| 27    | Other Freight   |                                | -                |                                | 0.00        | 0.00        | 0.00                   |                  |                  |                  |
| 28    | Fees including TA and DA for non-official member of the Board     |                                |                  |                                | 0.08        | 0.08        | 0.16                   |                  |                  |                  |
| 29    | Fees for conducting recruitment & Other Departmental Examinations |                                |                  |                                | 0.01        |             |                        |                  |                  |                  |
| 29    | <b>Total A&amp;G Expenses</b>                                     | <b>9.97</b>                    | <b>8.87</b>      | <b>10.26</b>                   | <b>5.29</b> | <b>5.59</b> | <b>10.88</b>           | <b>10.45</b>     | <b>10.70</b>     | <b>10.96</b>     |
| 30    | Less: A&G Expenses Capitalised                                    |                                |                  |                                |             |             |                        |                  |                  |                  |
| 31    | <b>Net A&amp;G Expenses</b>                                       | <b>9.97</b>                    | <b>8.87</b>      | <b>10.26</b>                   | <b>5.29</b> | <b>5.59</b> | <b>10.88</b>           | <b>10.45</b>     | <b>10.70</b>     | <b>10.96</b>     |

**Normative Calculation of A&G expense**

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

|   | FY 20-21    | FY 21-22     | FY 22-23     | FY 23-24     | FY 24-25     |
|---|-------------|--------------|--------------|--------------|--------------|
| A&G Expense for Previous year                 | 9.68        | 9.97         | 10.21        | 10.45        | 10.70        |
| WPI Inflation                                 | 2.96%       | 2.41%        | 2.41%        | 2.41%        | 2.41%        |
| Provision                                     | 0           | 0            | 0            | 0            | 0            |
| <b>Normative A&amp;G Expense for the year</b> | <b>9.97</b> | <b>10.21</b> | <b>10.45</b> | <b>10.70</b> | <b>10.96</b> |
| Additional Expenses                           | 0           | 0            | 0            | 0            | 0            |
| <b>Normative A&amp;G Expense for the year</b> | <b>9.97</b> | <b>10.21</b> | <b>10.45</b> | <b>10.70</b> | <b>10.96</b> |

**WPI**

|                   |        |        |        |
|-------------------|--------|--------|--------|
| <b>FY 2020-21</b> | 123.37 | 1.29%  | 2.41%  |
| <b>FY2019-20</b>  | 121.8  | 1.67%  | 2.96%  |
| FY 2018-19        | 119.80 | 4.26%  | 2.98%  |
| FY 2017-18        | 114.90 | 2.96%  | 0.33%  |
| FY 2016-17        | 111.60 | 1.73%  | -0.24% |
| FY 2015-16        | 109.70 | -3.69% |        |
| FY 2014-15        | 113.90 | 1.24%  |        |
| FY 2013-14        | 112.50 |        |        |

**(A) Gross Fixed Assets**

|         |                                 | FY 2020-21                           |                           |  |                                      |                                |                                      |  |
|---------|---------------------------------|--------------------------------------|---------------------------|--|--------------------------------------|--------------------------------|--------------------------------------|--|
|         |                                 | Actual                               |                           |  |                                      |                                |                                      |  |
| Sr. No. | Particulars                     | Balance at the beginning of the year | Additions during the year |  | Retirement of assets during the year | Balance at the end of the year | Balance at the beginning of the year |  |
| 1       | Land owned under full ownership | 37.80                                | 0.57                      |  | -                                    | 38.37                          | 38.37                                |  |
| 2       | Land under lease                | 0.30                                 |                           |  | -                                    | 0.30                           | 0.30                                 |  |
| 3       | Building                        | 50.31                                | 5.64                      |  | -                                    | 55.95                          | 55.95                                |  |
| 4       | Hydraulic                       | 2.64                                 | -                         |  | -                                    | 2.64                           | 2.64                                 |  |
| 5       | Other Civil Works               | 110.63                               | 17.22                     |  | -                                    | 127.85                         | 127.85                               |  |
| 6       | Plant & Machinery               | 1,116.01                             | 125.98                    |  | -                                    | 1,241.98                       | 1,241.98                             |  |
| 7       | Lines & Cable Network           | 1,057.97                             | 16.86                     |  | -                                    | 1,074.82                       | 1,074.82                             |  |
| 8       | Vehicles                        | 4.95                                 | -                         |  | -                                    | 4.95                           | 4.95                                 |  |
| 9       | Furniture & Fixtures            | 4.50                                 | 2.50                      |  | -                                    | 7.00                           | 7.00                                 |  |
| 10      | Office Equipment                | 3.43                                 | 0.70                      |  | -                                    | 4.13                           | 4.13                                 |  |
| 11      | Any other assets                | -                                    | -                         |  | -                                    | -                              | -                                    |  |
|         | <b>Total</b>                    | <b>2,388.54</b>                      | <b>169.46</b>             |  | <b>-</b>                             | <b>2,558.00</b>                | <b>2,558.00</b>                      |  |
|         |                                 | 2,350.74                             |                           |  |                                      | 2,519.63                       |                                      |  |

|         |                                 | FY 2023-24                           |                           |  |                                      |                                |                                      |  |
|---------|---------------------------------|--------------------------------------|---------------------------|--|--------------------------------------|--------------------------------|--------------------------------------|--|
|         |                                 | Projected                            |                           |  |                                      |                                |                                      |  |
| Sr. No. | Particulars                     | Balance at the beginning of the year | Additions during the year |  | Retirement of assets during the year | Balance at the end of the year | Balance at the beginning of the year |  |
| 1       | Land owned under full ownership | 46.69                                | -                         |  |                                      | 46.69                          | 46.69                                |  |
| 2       | Land under lease                | 0.30                                 | -                         |  |                                      | 0.30                           | 0.30                                 |  |
| 3       | Building                        | 59.95                                | -                         |  |                                      | 59.95                          | 59.95                                |  |
| 4       | Hydraulic                       | 2.64                                 | -                         |  |                                      | 2.64                           | 2.64                                 |  |
| 5       | Other Civil Works               | 160.28                               | -                         |  |                                      | 160.28                         | 160.28                               |  |
| 6       | Plant & Machinery               | 1,460.65                             | 342.78                    |  |                                      | 1,803.43                       | 1,803.43                             |  |
| 7       | Lines & Cable Network           | 1,325.33                             | 89.61                     |  |                                      | 1,414.94                       | 1,414.94                             |  |
| 8       | Vehicles                        | 4.95                                 | -                         |  |                                      | 4.95                           | 4.95                                 |  |
| 9       | Furniture & Fixtures            | 12.00                                | 2.50                      |  |                                      | 14.50                          | 14.50                                |  |
| 10      | Office Equipment                | 6.63                                 | 1.50                      |  |                                      | 8.13                           | 8.13                                 |  |
| 11      | Any other assets                | -                                    |                           |  |                                      | -                              | -                                    |  |
|         | <b>Total</b>                    | <b>3,079.44</b>                      | <b>436.39</b>             |  | <b>-</b>                             | <b>3,515.83</b>                | <b>3,515.83</b>                      |  |

**(A) Gross Fixed Assets**

|                |                                 | <b>(Rs. Crore)</b>               |   |                                       |   |                                  |   |                                       |
|----------------|---------------------------------|----------------------------------|---|---------------------------------------|---|----------------------------------|---|---------------------------------------|
| <b>Sr. No.</b> | <b>Particulars</b>              | <b>FY 2021-22</b>                |   |                                       | <b>FY 2022-23</b>                           |                                  |   |                                       |
|                |                                 | <b>Estimated</b>                 |   |                                       | <b>Projected</b>                            |                                  |   |                                       |
|                |                                 | <b>Additions during the year</b> | <b>Retirement of assets during the year</b> | <b>Balance at the end of the year</b> | <b>Balance at the beginning of the year</b> | <b>Additions during the year</b> | <b>Retirement of assets during the year</b> | <b>Balance at the end of the year</b> |
| 1              | Land owned under full ownership | 8.32                             | -   | 46.69                                 | 46.69                                       | -                                | -   | 46.69                                 |
| 2              | Land under lease                | -                                | -   | 0.30                                  | 0.30  | -                                | -   | 0.30                                  |
| 3              | Building                        | 4.00                             | -   | 59.95                                 | 59.95                                       | -                                | -   | 59.95                                 |
| 4              | Hydraulic                       | -                                | -   | 2.64                                  | 2.64  | -                                | -   | 2.64                                  |
| 5              | Other Civil Works               | 3.93                             | -   | 131.78                                | 131.78                                      | 28.50                            | -   | 160.28                                |
| 6              | Plant & Machinery               | 54.96                            | -   | 1,296.94                              | 1,296.94                                    | 163.71                           | -   | 1,460.65                              |
| 7              | Lines & Cable Network           | 75.98                            | -   | 1,150.80                              | 1,150.80                                    | 174.53                           | -   | 1,325.33                              |
| 8              | Vehicles                        | -                                | -   | 4.95                                  | 4.95  | -                                | -   | 4.95                                  |
| 9              | Furniture & Fixtures            | 2.50                             | -   | 9.50                                  | 9.50  | 2.50                             | -   | 12.00                                 |
| 10             | Office Equipment                | 1.00                             | -   | 5.13                                  | 5.13  | 1.50                             | -   | 6.63                                  |
| 11             | Any other assets                | -                                | -   | -                                     | -   | -                                | -   | -                                     |
|                | <b>Total</b>                    | <b>150.70</b>                    | <b>-</b>                                    | <b>2,708.70</b>                       | <b>2,708.70</b>                             | <b>370.74</b>                    | <b>-</b>                                    | <b>3,079.44</b>                       |

**(Rs. Crore)**

|                |                                 | <b>FY 2024-25</b>                |   |                                       |
|----------------|---------------------------------|----------------------------------|---|---------------------------------------|
| <b>Sr. No.</b> | <b>Particulars</b>              | <b>Projected</b>                 |   |                                       |
|                |                                 | <b>Additions during the year</b> | <b>Retirement of assets during the year</b> | <b>Balance at the end of the year</b> |
| 1              | Land owned under full ownership | -                                | -   | 46.69                                 |
| 2              | Land under lease                | -                                | -   | 0.30                                  |
| 3              | Building                        | -                                | -   | 59.95                                 |
| 4              | Hydraulic                       | -                                | -   | 2.64                                  |
| 5              | Other Civil Works               | 263.69                           | -   | 423.97                                |
| 6              | Plant & Machinery               | 395.80                           | -   | 2,199.23                              |
| 7              | Lines & Cable Network           | 224.73                           | -   | 1,639.67                              |
| 8              | Vehicles                        | -                                | -   | 4.95                                  |
| 9              | Furniture & Fixtures            | 2.50                             | -   | 17.00                                 |
| 10             | Office Equipment                | 1.50                             | -   | 9.63                                  |
| 11             | Any other assets                | -                                | -   | -                                     |
|                | <b>Total</b>                    | <b>888.22</b>                    | <b>-</b>                                    | <b>4,404.05</b>                       |

(B) Depreciation

| Sr. No. | Particulars                     | FY 2020-21        |   |                           |                       |   | FY 2021-22  |                           |  |
|---------|---------------------------------|-------------------|---|---------------------------|-----------------------|---|---|---------------------------|--|
|         |                                 | Depreciation Rate | Actual  |                           |                       |   | Actual  |                           |  |
|         |                                 |                   | Accumulated depreciation at the beginning of the year | Additions during the year | Deduction during Year | Accumulated depreciation at the end of the year | Accumulated depreciation at the beginning of the year | Additions during the year |  |
| 1       | Land owned under full ownership | 0.00%             | -   | -                         | -                     | -   | -   | 0                         |  |
| 2       | Land under lease                | 3.34%             | 0.04  | 0.01                      | 0.05                  | 0.05  | 0.05  |                           |  |
| 3       | Building                        | 3.34%             | 21.79   | 1.78                      | 23.56                 | 23.56   | 1.94  |                           |  |
| 4       | Hydraulic                       | 5.28%             | 2.51  | -                         | 2.51                  | 2.51  | -   |                           |  |
| 5       | Other Civil Works               | 3.34%             | 14.23   | 4.60                      | 18.84                 | 18.84   | 4.02  |                           |  |
| 6       | Plant & Machinery               | 5.28%             | 487.31  | 64.18                     | 551.49                | 551.49  | 59.60   |                           |  |
| 7       | Lines & Cable Network           | 5.28%             | 713.60  | 51.52                     | 765.12                | 765.12  | 54.24   |                           |  |
| 8       | Vehicles                        | 9.50%             | 4.45  | -                         | 4.45                  | 4.45  | -   |                           |  |
| 9       | Furniture & Fixtures            | 6.33%             | 3.56  | 0.39                      | 3.94                  | 3.94  | 0.45  |                           |  |
| 10      | Office Equipment                | 6.33%             | 2.91  | 0.26                      | 3.17                  | 3.17  | 0.54  |                           |  |
| 11      | Any other assets                | 5.28%             | -   | -                         | -                     | -   | -   |                           |  |
|         | <b>Total</b>                    |                   | <b>1,250.41</b>                                       | <b>122.73</b>             | <b>-</b>              | <b>1,373.14</b>                                 | <b>1,373.14</b>                                       | <b>120.84</b>             |  |

| Sr. No. | Particulars                     | FY 2023-24        |   |                           |                 |   | FY 2024-25  |                           |  |
|---------|---------------------------------|-------------------|---|---------------------------|-----------------|---|---|---------------------------|--|
|         |                                 | Depreciation Rate | Projected   |                           |                 |   | Projected   |                           |  |
|         |                                 |                   | Accumulated depreciation at the beginning of the year | Additions during the year |                 | Accumulated depreciation at the end of the year | Accumulated depreciation at the beginning of the year | Additions during the year |  |
| 1       | Land owned under full ownership | 0.00%             | 0.05  |                           | 0.05            | 0.05  |   |                           |  |
| 2       | Land under lease                | 3.34%             | 0.06  | 0.01                      | 0.07            | 0.07  | 0.01  |                           |  |
| 3       | Building                        | 3.34%             | 27.51   | 2.00                      | 29.51           | 29.51   | 2.00  |                           |  |
| 4       | Hydraulic                       | 5.28%             | 2.51  | -                         | 2.51            | 2.51  | -   |                           |  |
| 5       | Other Civil Works               | 3.34%             | 27.73   | 5.35                      | 33.09           | 33.09   | 9.76  |                           |  |
| 6       | Plant & Machinery               | 5.28%             | 683.89  | 86.17                     | 770.06          | 770.06  | 105.67  |                           |  |
| 7       | Lines & Cable Network           | 5.28%             | 884.74  | 72.34                     | 957.08          | 957.08  | 80.64   |                           |  |
| 8       | Vehicles                        | 9.50%             | 4.45  | -                         | 4.45            | 4.45  | -   |                           |  |
| 9       | Furniture & Fixtures            | 6.33%             | 5.07  | 0.84                      | 5.91            | 5.91  | 1.00  |                           |  |
| 10      | Office Equipment                | 6.33%             | 4.08  | 0.47                      | 4.55            | 4.55  | 0.56  |                           |  |
| 11      | Any other assets                | 5.28%             | -   | -                         | -               | -   | -   |                           |  |
|         | <b>Total</b>                    |                   | <b>1,640.09</b>                                       | <b>167.19</b>             | <b>1,807.28</b> | <b>1,807.28</b>                                 | <b>199.64</b>   |                           |  |

**(B) Depreciation****(Rs. Crore)**

| Sr. No. | Particulars                     | FY 2022-23                                      |   |                           |   |
|---------|---------------------------------|---|---|---------------------------|---|
|         |                                 | Estimated                                       |   |                           |   |
|         |                                 | Accumulated depreciation at the end of the year | Accumulated depreciation at the beginning of the year | Additions during the year | Accumulated depreciation at the end of the year |
| 1       | Land owned under full ownership | 0.05  | 0.05  |                           | 0.05  |
| 2       | Land under lease                | 0.05  | 0.05  | 0.010                     | 0.06  |
| 3       | Building                        | 25.51   | 25.51   | 2.002                     | 27.51   |
| 4       | Hydraulic                       | 2.51  | 2.51  | -                         | 2.51  |
| 5       | Other Civil Works               | 22.86   | 22.86   | 4.877                     | 27.73   |
| 6       | Plant & Machinery               | 611.09  | 611.09  | 72.801                    | 683.89  |
| 7       | Lines & Cable Network           | 819.37  | 819.37  | 65.370                    | 884.74  |
| 8       | Vehicles                        | 4.45  | 4.45  | -                         | 4.45  |
| 9       | Furniture & Fixtures            | 4.39  | 4.39  | 0.681                     | 5.07  |
| 10      | Office Equipment                | 3.71  | 3.71  | 0.372                     | 4.08  |
| 11      | Any other assets                | -   | -   | -                         | -   |
|         | <b>Total</b>                    | <b>1,493.98</b>                                 | <b>1,493.98</b>                                       | <b>146.11</b>             | <b>1,640.09</b>                                 |

**(Rs. Crore)**

| Sr. No. | Particulars                     | Accumulated depreciation at the end of the year |
|---------|---------------------------------|---|
|         |                                 |   |
| 1       | Land owned under full ownership | 0.05  |
| 2       | Land under lease                | 0.08  |
| 3       | Building                        | 31.51   |
| 4       | Hydraulic                       | 2.51  |
| 5       | Other Civil Works               | 42.84   |
| 6       | Plant & Machinery               | 875.73  |
| 7       | Lines & Cable Network           | 1,037.72  |
| 8       | Vehicles                        | 4.45  |
| 9       | Furniture & Fixtures            | 6.91  |
| 10      | Office Equipment                | 5.11  |
| 11      | Any other assets                | -   |
|         | <b>Total</b>                    | <b>2,006.92</b>                                 |



(C ) Net Fixed Assets

| Sr. No. | Particulars                     | FY 2020-21                          |                           |  |                             |                               |                 | Fixed Asset - beginning of the year |
|---------|---------------------------------|-------------------------------------|---------------------------|--|-----------------------------|-------------------------------|-----------------|-------------------------------------|
|         |                                 | Actual                              |                           |  |                             |                               |                 |                                     |
|         |                                 | Fixed Asset - beginning of the year | Additions during the year |  | Withdrawals during the year | Fixed Asset - end of the year |                 |                                     |
| 1       | Land owned under full ownership | 37.80                               | 0.57                      |  | -                           | 38.37                         | 38.37           |                                     |
| 2       | Land under lease                | 0.26                                | -0.01                     |  | -                           | 0.25                          | 0.25            |                                     |
| 3       | Building                        | 28.52                               | 3.87                      |  | -                           | 32.39                         | 32.39           |                                     |
| 4       | Hydraulic                       | 0.13                                | -                         |  | -                           | 0.13                          | 0.13            |                                     |
| 5       | Other Civil Works               | 96.40                               | 12.62                     |  | -                           | 109.01                        | 109.01          |                                     |
| 6       | Plant & Machinery               | 628.69                              | 61.80                     |  | -                           | 690.49                        | 690.49          |                                     |
| 7       | Lines & Cable Network           | 344.36                              | -34.67                    |  | -                           | 309.70                        | 309.70          |                                     |
| 8       | Vehicles                        | 0.49                                | -                         |  | -                           | 0.49                          | 0.49            |                                     |
| 9       | Furniture & Fixtures            | 0.94                                | 2.11                      |  | -                           | 3.06                          | 3.06            |                                     |
| 10      | Office Equipment                | 0.52                                | 0.44                      |  | -                           | 0.96                          | 0.96            |                                     |
| 11      | Any other assets                | -                                   | -                         |  | -                           | -                             | -               |                                     |
|         | <b>Total</b>                    | <b>1,138.13</b>                     | <b>46.73</b>              |  | -                           | <b>1,184.86</b>               | <b>1,184.86</b> |                                     |
|         |                                 | <b>-523.94</b>                      |                           |  |                             | <b>-578.43</b>                |                 |                                     |

| Sr. No. | Particulars                     | FY 2023-24                          |                           |  |                             |                               |                 | Fixed Asset - beginning of the year |
|---------|---------------------------------|-------------------------------------|---------------------------|--|-----------------------------|-------------------------------|-----------------|-------------------------------------|
|         |                                 | Projected                           |                           |  |                             |                               |                 |                                     |
|         |                                 | Fixed Asset - beginning of the year | Additions during the year |  | Withdrawals during the year | Fixed Asset - end of the year |                 |                                     |
| 1       | Land owned under full ownership | 46.64                               | -                         |  | -                           | 46.64                         | 46.64           |                                     |
| 2       | Land under lease                | 0.24                                | -0.01                     |  | -                           | 0.23                          | 0.23            |                                     |
| 3       | Building                        | 32.41                               | -2.00                     |  | -                           | 30.41                         | 30.41           |                                     |
| 4       | Hydraulic                       | 0.13                                | -                         |  | -                           | 0.13                          | 0.13            |                                     |
| 5       | Other Civil Works               | 132.55                              | -5.35                     |  | -                           | 127.20                        | 127.20          |                                     |
| 6       | Plant & Machinery               | 774.63                              | 256.61                    |  | -                           | 1,031.24                      | 1,031.24        |                                     |
| 7       | Lines & Cable Network           | 440.60                              | 17.27                     |  | -                           | 457.86                        | 457.86          |                                     |
| 8       | Vehicles                        | 0.49                                | -                         |  | -                           | 0.49                          | 0.49            |                                     |
| 9       | Furniture & Fixtures            | 6.91                                | 1.66                      |  | -                           | 8.57                          | 8.57            |                                     |
| 10      | Office Equipment                | 2.53                                | 1.03                      |  | -                           | 3.56                          | 3.56            |                                     |
| 11      | Any other assets                | -                                   | -                         |  | -                           | -                             | -               |                                     |
|         | <b>Total</b>                    | <b>1,437.14</b>                     | <b>269.20</b>             |  | -                           | <b>1,706.34</b>               | <b>1,706.34</b> |                                     |

**(C) Net Fixed Assets****(Rs. Crore)**

| Sr. No. | Particulars                     | FY 2021-22                |                             |                               | FY 2022-23                          |                           |                             |                               |
|---------|---------------------------------|---------------------------|-----------------------------|-------------------------------|-------------------------------------|---------------------------|-----------------------------|-------------------------------|
|         |                                 | Actual                    |                             |                               | Estimated                           |                           |                             |                               |
|         |                                 | Additions during the year | Withdrawals during the year | Fixed Asset - end of the year | Fixed Asset - beginning of the year | Additions during the year | Withdrawals during the year | Fixed Asset - end of the year |
| 1       | Land owned under full ownership | 8.27                      | -                           | 46.64                         | 46.64                               | -                         | -                           | 46.64                         |
| 2       | Land under lease                | -                         | -                           | 0.25                          | 0.25                                | -0.01                     | -                           | 0.24                          |
| 3       | Building                        | 2.06                      | -                           | 34.45                         | 34.41                               | -2.00                     | -                           | 32.41                         |
| 4       | Hydraulic                       | -                         | -                           | 0.13                          | 0.13                                | -                         | -                           | 0.13                          |
| 5       | Other Civil Works               | -0.09                     | -                           | 108.93                        | 108.93                              | 23.62                     | -                           | 132.55                        |
| 6       | Plant & Machinery               | -4.63                     | -                           | 685.86                        | 683.72                              | 90.91                     | -                           | 774.63                        |
| 7       | Lines & Cable Network           | 21.74                     | -                           | 331.44                        | 331.44                              | 109.16                    | -                           | 440.60                        |
| 8       | Vehicles                        | -                         | -                           | 0.49                          | 0.49                                | -                         | -                           | 0.49                          |
| 9       | Furniture & Fixtures            | 2.06                      | -                           | 5.11                          | 5.09                                | 1.82                      | -                           | 6.91                          |
| 10      | Office Equipment                | 0.46                      | -                           | 1.42                          | 1.40                                | 1.13                      | -                           | 2.53                          |
| 11      | Any other assets                | -                         | -                           | -                             | -                                   | -                         | -                           | -                             |
|         | <b>Total</b>                    | <b>29.86</b>              | <b>-</b>                    | <b>1,214.72</b>               | <b>1,212.51</b>                     | <b>224.63</b>             | <b>-</b>                    | <b>1,437.14</b>               |

**(Rs. Crore)**

| Sr. No. | Particulars                     | FY 2024-25                |                             |                               |
|---------|---------------------------------|---------------------------|-----------------------------|-------------------------------|
|         |                                 | Projected                 |                             |                               |
|         |                                 | Additions during the year | Withdrawals during the year | Fixed Asset - end of the year |
| 1       | Land owned under full ownership | -                         | -                           | 46.64                         |
| 2       | Land under lease                | -0.01                     | -                           | 0.22                          |
| 3       | Building                        | -2.00                     | -                           | 28.41                         |
| 4       | Hydraulic                       | -                         | -                           | 0.13                          |
| 5       | Other Civil Works               | 253.93                    | -                           | 381.13                        |
| 6       | Plant & Machinery               | 290.13                    | -                           | 1,321.37                      |
| 7       | Lines & Cable Network           | 144.09                    | -                           | 601.95                        |
| 8       | Vehicles                        | -                         | -                           | 0.49                          |
| 9       | Furniture & Fixtures            | 1.50                      | -                           | 10.07                         |
| 10      | Office Equipment                | 0.94                      | -                           | 4.50                          |
| 11      | Any other assets                | -                         | -                           | -                             |
|         | <b>Total</b>                    | <b>688.58</b>             | <b>-</b>                    | <b>2,394.92</b>               |

**Sharing of Gain/(Losses) -O&M expense FY 2020-21**

| S. No    | Particulars                              | Actual        | Normative     | Gain/(Losses) | Gains/(Losses) to be shared with APDCL |
|----------|--|---------------|---------------|---------------|--|
|          |  | a             | b             | c=b-a         | d=c*1/3                                |
| 1        | Employee Cost                            | 140.31        | 173.95        | 33.65         |  |
| 2        | Less: Terminal Liabilities               | 22.80         | 22.80         | -             | -                                      |
|          | Less: ROP Arrears                        |               | -             | -             | -                                      |
| 3        | Employee Cost excl. Terminal Liabilities | 117.51        | 151.15        | 33.65         | 11.22                                  |
| 4        | Repair & Maintenance                     | 14.33         | 21.53         | 7.20          | 2.40                                   |
| 5        | Administrative & General Expenses        | 8.87          | 9.97          | 1.10          | 0.37                                   |
| <b>6</b> | <b>Total (A)</b>                         | <b>140.70</b> | <b>182.65</b> | <b>41.95</b>  | <b>13.98</b>                           |

*Note – No sharing of gains or losses has been considered for Terminal liabilities and ROP.*

## Interest &amp; Finance

Rs. Crore

| S.No.    | Particulars   | FY 20-21                          |                  |
|----------|---|-----------------------------------|------------------|
|          |   | Approved in Order<br>dtd 07.03.20 | AEGCL Submission |
|          | <b>Loan Details</b>   |                                   |                  |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds And Advances,</b>   |                                   |                  |
| 1        | State Government Loans  |                                   | 53.97            |
| 2        | ADB Loan  |                                   | 10.05            |
| 3        | Central Government Loans  |                                   | -                |
| 4        | General Provident Fund  |                                   | 2.69             |
|          | <b>Sub-total</b>  |                                   | <b>66.70</b>     |
| <b>B</b> | <b>Interest on Long Term Loans/Credits from the<br/>FIs/banks/organisations approved by the State Govt.</b> |                                   |                  |
|          | Secured Loans   |                                   |                  |
|          | Unsecured Loans   |                                   |                  |
| <b>C</b> | <b>Other Interest &amp; Finance Charges</b>   |                                   |                  |
|          | <i>Cost of raising Finance/Bank Charges</i>   |                                   | 0.01             |
|          | <i>Penal Interest Charges</i>   |                                   | 19.95            |
|          | <b>Sub-total</b>  |                                   | <b>19.96</b>     |
| <b>D</b> | <b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>  |                                   | <b>86.66</b>     |
| <b>E</b> | <b>Less : Interest &amp; Finance Charges Capitalised</b>  |                                   | <b>13.77</b>     |
|          | <b>Net Total Of Interest Finance Charges (D-E)</b>  |                                   | <b>72.89</b>     |

| S.No.    | Particulars   | FY 20-21 Actual |                     |                    |                    |                        |                 |                    |  |
|----------|---|-----------------|---------------------|--------------------|--------------------|------------------------|-----------------|--------------------|--|
|          |   | Loan Tenure     | Rate of<br>Interest | Opening<br>Balance | Amount<br>received | Principal<br>repayment | Interest<br>Due | Closing<br>Balance |  |
|          | <b>Loan Details</b>   |                 |                     |                    |                    |                        |                 |                    |  |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds And Advances,</b>   |                 |                     |                    |                    |                        |                 |                    |  |
| 1        | State Government Loans  |                 | 10%                 | 535.34             | 7.39               | -                      | 53.97           | 542.73             |  |
| 2        | ADB Loan  |                 | 10.50%              | 95.68              | 0.0                | -                      | 10.05           | 95.68              |  |
| 3        | Central Government Loans  |                 |                     | -                  | -                  | -                      | 0.00            | 0.00               |  |
| 4        | General Provident Fund  |                 | 7.10%               | 44.18              | 3.65               | 15.35                  | 2.69            | 35.17              |  |
|          | <b>Sub-total</b>  |                 |                     | <b>675.20</b>      | <b>11.04</b>       | <b>15.35</b>           | <b>66.70</b>    | <b>673.58</b>      |  |
|          | <b>Interest on Long Term Loans/Credits from the<br/>FIs/banks/organisations approved by the State Govt.</b> |                 |                     |                    |                    |                        |                 |                    |  |
| A        | Secured Loans   |                 |                     |                    |                    |                        | 0.00            | 0                  |  |
| B        | Unsecured Loans   |                 |                     |                    |                    |                        | 0.00            | 0                  |  |
| <b>C</b> | <b>Other Interest &amp; Finance Charges</b>   |                 |                     |                    |                    |                        |                 |                    |  |
|          | <i>Cost of raising Finance/Bank Charges</i>   |                 |                     |                    |                    |                        | 0.01            | 0                  |  |
|          | <i>Penal Interest Charges</i>   |                 |                     |                    |                    |                        | 19.95           | 0                  |  |
|          | <b>Sub-total</b>  |                 |                     | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>            | <b>19.96</b>    | <b>0.00</b>        |  |
| <b>D</b> | <b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>  |                 |                     | <b>675.20</b>      | <b>11.04</b>       | <b>15.35</b>           | <b>86.66</b>    | <b>673.58</b>      |  |
| <b>E</b> | <b>Less : Interest &amp; Finance Charges Capitalised</b>  |                 |                     |                    |                    |                        | <b>13.77</b>    | <b>0</b>           |  |
|          | <b>Net Total Of Interest Finance Charges (D-E)</b>  |                 |                     | <b>675.20</b>      | <b>11.04</b>       | <b>15.35</b>           | <b>72.89</b>    | <b>673.58</b>      |  |

## Form - F22

| S.No.    | Particulars   | FY 21-22 (H1) Actual |                  |                 |                 |                     |              |                 |  |
|----------|---|----------------------|------------------|-----------------|-----------------|---------------------|--------------|-----------------|--|
|          |   | Loan Tenure          | Rate of Interest | Opening Balance | Amount received | Principal repayment | Interest Due | Closing Balance |  |
|          | <b>Loan Details</b>   |                      |                  |                 |                 |                     |              |                 |  |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds And Advances,</b>                                       |                      |                  |                 |                 |                     |              |                 |  |
| 1        | State Government Loans  |                      | 10%              | 542.73          | 0.00            |                     | 26.98        | 542.73          |  |
| 2        | ADB Loan  |                      | 10.50%           | 95.68           | 0.0             |                     | 5.02         | 95.68           |  |
| 3        | Central Government Loans  |                      |                  | -               | -               |                     | 0.00         | 0.00            |  |
| 4        | General Provident Fund  |                      | 8.00%            | 35.17           | 1.52            | 4.21                | 1.20         | 33.68           |  |
|          | <b>Sub-total</b>  |                      |                  | <b>673.58</b>   | <b>1.52</b>     | <b>4.21</b>         | <b>33.20</b> | <b>672.09</b>   |  |
|          | <b>Interest on Long Term Loans/Credits from the Fls/banks/organisations approved by the State Govt.</b> |                      |                  |                 |                 |                     |              |                 |  |
| A        | Secured Loans   |                      |                  |                 |                 |                     | 0.00         | 0               |  |
| B        | Unsecured Loans   |                      |                  |                 |                 |                     | 0.00         | 0               |  |
| C        | Other Interest & Finance Charges  |                      |                  |                 |                 |                     |              | 0               |  |
|          | <i>Cost of raising Finance/Bank Charges</i>   |                      |                  |                 |                 |                     | 0.00         | 0               |  |
|          | <i>Penal Interest Charges</i>   |                      |                  |                 |                 |                     | 16.15        | 0               |  |
|          | <b>Sub-total</b>  |                      |                  | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>         | <b>16.15</b> | <b>0.00</b>     |  |
| <b>D</b> | <b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>  |                      |                  | <b>673.58</b>   | <b>1.52</b>     | <b>4.21</b>         | <b>49.35</b> | <b>672.09</b>   |  |
| E        | Less : Interest & Finance Charges Capitalised   |                      |                  |                 |                 |                     | 6.24         | 0               |  |
|          | <b>Net Total Of Interest Finance Charges (D-E)</b>  |                      |                  | <b>673.58</b>   | <b>1.52</b>     | <b>4.21</b>         | <b>43.12</b> | <b>672.09</b>   |  |

| S.No.    | Particulars   | FY 21-22 (H2) Estimated |                  |                 |                 |                     |              |                 |  |
|----------|---|-------------------------|------------------|-----------------|-----------------|---------------------|--------------|-----------------|--|
|          |   | Loan Tenure             | Rate of Interest | Opening Balance | Amount received | Principal repayment | Interest Due | Closing Balance |  |
|          | <b>Loan Details</b>   |                         |                  |                 |                 |                     |              |                 |  |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds And Advances,</b>                                       |                         |                  |                 |                 |                     |              |                 |  |
| 1        | State Government Loans  |                         | 10%              | 542.73          | 54.12           | 0                   | 28.31        | 596.85          |  |
| 2        | ADB Loan  |                         | 10.50%           | 95.68           | 0.00            |                     | 5.02         | 95.68           |  |
| 3        | Central Government Loans  |                         |                  | -               | -               |                     | 0.00         | 0.00            |  |
| 4        | General Provident Fund  |                         | 8.00%            | 33.68           | 1.52            | 4.21                | 1.20         | 32.19           |  |
|          | <b>Sub-total</b>  |                         |                  | <b>672.09</b>   | <b>55.64</b>    | <b>4.21</b>         | <b>34.53</b> | <b>724.72</b>   |  |
|          | <b>Interest on Long Term Loans/Credits from the Fls/banks/organisations approved by the State Govt.</b> |                         |                  |                 |                 |                     |              |                 |  |
| A        | Secured Loans   |                         |                  |                 |                 |                     | 0.00         | 0               |  |
| B        | Unsecured Loans   |                         |                  |                 |                 |                     | 0.00         | 0               |  |
| C        | Other Interest & Finance Charges  |                         |                  |                 |                 |                     |              | 0               |  |
|          | <i>Cost of raising Finance/Bank Charges</i>   |                         |                  |                 |                 |                     | 0.01         | 0               |  |
|          | <i>Penal Interest Charges</i>   |                         |                  |                 |                 |                     | 0.92         | 0               |  |
|          | <b>Sub-total</b>  |                         |                  | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>         | <b>0.93</b>  | <b>0.00</b>     |  |
| <b>D</b> | <b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>  |                         |                  | <b>672.09</b>   | <b>55.64</b>    | <b>4.21</b>         | <b>35.46</b> | <b>724.72</b>   |  |
| E        | Less : Interest & Finance Charges Capitalised   |                         |                  |                 |                 |                     | 7.72         | 0               |  |
|          | <b>Net Total Of Interest Finance Charges (D-E)</b>  |                         |                  | <b>0.00</b>     | <b>55.64</b>    | <b>4.21</b>         | <b>27.74</b> | <b>724.72</b>   |  |

## Form - F22

| S.No.    | Particulars   | FY 21-22 (Total) Estimated |                  |                 |                 |                     |              |                 |  |
|----------|---|----------------------------|------------------|-----------------|-----------------|---------------------|--------------|-----------------|--|
|          |   | Loan Tenure                | Rate of Interest | Opening Balance | Amount received | Principal repayment | Interest Due | Closing Balance |  |
|          | <u>Loan Details</u>   |                            |                  |                 |                 |                     |              |                 |  |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds And Advances,</b>                                       |                            |                  |                 |                 |                     |              |                 |  |
| 1        | State Government Loans  |                            | 10%              | 1085.46         | 54.12           | 0                   | 55.29        | 1139.58         |  |
| 2        | ADB Loan  |                            | 10.50%           | 191.35          | 0.00            | 0                   | 10.05        | 191.35          |  |
| 3        | Central Government Loans  |                            |                  | -               | -               | 0                   | 0.00         | 0.00            |  |
| 4        | General Provident Fund  |                            | 8.0%             | 68.86           |                 | 8.42                | 2.39         | 60.43           |  |
|          | <b>Sub-total</b>  |                            |                  | <b>1345.67</b>  | <b>54.12</b>    | <b>8.42</b>         | <b>67.73</b> | <b>1391.37</b>  |  |
|          | <b>Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.</b> |                            |                  |                 |                 |                     |              |                 |  |
| A        | Secured Loans   |                            |                  |                 |                 |                     | 0.00         | 0               |  |
| B        | Unsecured Loans   |                            |                  |                 |                 |                     | 0.00         | 0               |  |
| C        | Other Interest & Finance Charges  |                            |                  |                 |                 |                     | 0.00         | 0               |  |
|          | <i>Cost of raising Finance/Bank Charges</i>   |                            |                  |                 |                 |                     | 0.01         | 0               |  |
|          | <i>Penal Interest Charges</i>   |                            |                  |                 |                 |                     | 17.07        | 0               |  |
|          | <b>Sub-total</b>  |                            |                  | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>         | <b>17.08</b> | <b>0.00</b>     |  |
| <b>D</b> | <b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>  |                            |                  | <b>1345.67</b>  | <b>57.17</b>    | <b>8.42</b>         | <b>84.81</b> | <b>1391.37</b>  |  |
| E        | Less : Interest & Finance Charges Capitalised   |                            |                  |                 |                 |                     | 13.96        | 0               |  |
|          | <b>Net Total Of Interest Finance Charges (D-E)</b>  |                            |                  | <b>1345.67</b>  | <b>57.17</b>    | <b>8.42</b>         | <b>70.86</b> | <b>1391.37</b>  |  |

| S.No.    | Particulars   | FY 22-23 (Projection) |                  |                 |                 |                     |               |                 |  |
|----------|---|-----------------------|------------------|-----------------|-----------------|---------------------|---------------|-----------------|--|
|          |   | Loan Tenure           | Rate of Interest | Opening Balance | Amount received | Principal repayment | Interest Due  | Closing Balance |  |
|          | <u>Loan Details</u>   |                       |                  |                 |                 |                     |               |                 |  |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds And Advances,</b>                                       |                       |                  |                 |                 |                     |               |                 |  |
| 1        | State Government Loans  |                       | 10%              | 1139.58         | 0.00            |                     | 113.96        | 1139.58         |  |
| 2        | ADB Loan  |                       | 10.50%           | 191.35          |                 |                     | 20.09         | 191.35          |  |
| 3        | Central Government Loans  |                       |                  |                 |                 |                     | 0.00          | 0.00            |  |
| 4        | General Provident Fund  |                       | 8%               | 60.43           |                 |                     | 4.83          | 60.43           |  |
|          | <b>Sub-total</b>  |                       |                  | <b>1391.37</b>  | <b>0.00</b>     | <b>0.00</b>         | <b>138.88</b> | <b>1391.37</b>  |  |
|          | <b>Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.</b> |                       |                  |                 |                 |                     |               |                 |  |
| A        | Secured Loans   |                       |                  |                 |                 |                     | 0.00          | 0               |  |
| B        | Unsecured Loans   |                       |                  |                 |                 |                     | 0.00          | 0               |  |
| C        | Other Interest & Finance Charges  |                       |                  |                 |                 |                     |               | 0               |  |
|          | <i>Cost of raising Finance/Bank Charges</i>   |                       |                  |                 |                 |                     | 0.01          | 0               |  |
|          | <i>Penal Interest Charges</i>   |                       |                  |                 |                 |                     |               | 0               |  |
|          | <b>Sub-total</b>  |                       |                  | <b>1391.37</b>  | <b>0.00</b>     | <b>0.00</b>         | <b>138.90</b> | <b>1391.37</b>  |  |
| <b>D</b> | <b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>  |                       |                  |                 |                 |                     |               |                 |  |
| E        | Less : Interest & Finance Charges Capitalised   |                       |                  |                 |                 |                     |               | 0               |  |
|          | <b>Net Total Of Interest Finance Charges (D-E)</b>  |                       |                  | <b>1391.37</b>  | <b>0.00</b>     | <b>0.00</b>         | <b>138.90</b> | <b>1391.37</b>  |  |

## Form - F22

| S.No.    | Particulars   | FY 23-24 (Projection) |                  |                 |                 |                     |               |                 |  |
|----------|---|-----------------------|------------------|-----------------|-----------------|---------------------|---------------|-----------------|--|
|          |   | Loan Tenure           | Rate of Interest | Opening Balance | Amount received | Principal repayment | Interest Due  | Closing Balance |  |
|          | <b>Loan Details</b>   |                       |                  |                 |                 |                     |               |                 |  |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds And Advances,</b>                                       |                       |                  |                 |                 |                     |               |                 |  |
| 1        | State Government Loans  |                       | 10%              | 1139.58         | 411.78          |                     | 134.55        | 1551.36         |  |
| 2        | ADB Loan  |                       | 10.50%           | 191.35          | 135.07          |                     | 27.18         | 326.42          |  |
| 3        | Central Government Loans  |                       |                  |                 |                 |                     | 0.00          | 0.00            |  |
| 4        | General Provident Fund  |                       | 8%               | 60.43           | 5.23            | 5.29                | 4.83          | 60.37           |  |
|          | <b>Sub-total</b>  |                       |                  | <b>1391.37</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>166.56</b> | <b>1938.15</b>  |  |
|          | <b>Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.</b> |                       |                  |                 |                 |                     |               |                 |  |
| A        | Secured Loans   |                       |                  |                 |                 |                     | 0.00          | 0               |  |
| B        | Unsecured Loans   |                       |                  |                 |                 |                     | 0.00          | 0               |  |
| C        | Other Interest & Finance Charges  |                       |                  |                 |                 |                     |               | 0               |  |
|          | <i>Cost of raising Finance/Bank Charges</i>   |                       |                  |                 |                 |                     | 0.01          | 0               |  |
|          | <i>Penal Interest Charges</i>   |                       |                  |                 |                 |                     |               | 0               |  |
|          | <b>Sub-total</b>  |                       |                  | <b>1391.37</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>166.57</b> | <b>1938.15</b>  |  |
| <b>D</b> | <b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>  |                       |                  |                 |                 |                     |               |                 |  |
| E        | Less : Interest & Finance Charges Capitalised   |                       |                  |                 |                 |                     |               | 0               |  |
|          | <b>Net Total Of Interest Finance Charges (D-E)</b>  |                       |                  | <b>1391.37</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>166.57</b> | <b>1938.15</b>  |  |

| S.No.    | Particulars   | FY 24-25 (Projection) |                  |                 |                 |                     |               |                 |  |
|----------|---|-----------------------|------------------|-----------------|-----------------|---------------------|---------------|-----------------|--|
|          |   | Loan Tenure           | Rate of Interest | Opening Balance | Amount received | Principal repayment | Interest Due  | Closing Balance |  |
|          | <b>Loan Details</b>   |                       |                  |                 |                 |                     |               |                 |  |
| <b>A</b> | <b>Interest charges on State Govt. Loans, Bonds And Advances,</b>                                       |                       |                  |                 |                 |                     |               |                 |  |
| 1        | State Government Loans  |                       | 10%              | 1551.36         | 411.78          |                     | 175.72        | 1963.14         |  |
| 2        | ADB Loan  |                       | 10.50%           | 326.42          | 135.07          |                     | 41.36         | 461.48          |  |
| 3        | Central Government Loans  |                       |                  |                 |                 |                     | 0.00          | 0.00            |  |
| 4        | General Provident Fund  |                       | 8%               | 60.37           | 5.23            | 5.29                | 4.83          | 60.31           |  |
|          | <b>Sub-total</b>  |                       |                  | <b>1938.15</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>221.92</b> | <b>2484.93</b>  |  |
|          | <b>Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.</b> |                       |                  |                 |                 |                     |               |                 |  |
| A        | Secured Loans   |                       |                  |                 |                 |                     | 0.00          | 0               |  |
| B        | Unsecured Loans   |                       |                  |                 |                 |                     | 0.00          | 0               |  |
| C        | Other Interest & Finance Charges  |                       |                  |                 |                 |                     |               | 0               |  |
|          | <i>Cost of raising Finance/Bank Charges</i>   |                       |                  |                 |                 |                     | 0.01          | 0               |  |
|          | <i>Penal Interest Charges</i>   |                       |                  |                 |                 |                     |               | 0               |  |
|          | <b>Sub-total</b>  |                       |                  | <b>1938.15</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>221.93</b> | <b>2484.93</b>  |  |
| <b>D</b> | <b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>  |                       |                  |                 |                 |                     |               |                 |  |
| E        | Less : Interest & Finance Charges Capitalised   |                       |                  |                 |                 |                     |               | 0               |  |
|          | <b>Net Total Of Interest Finance Charges (D-E)</b>  |                       |                  | <b>1938.15</b>  | <b>552.07</b>   | <b>5.29</b>         | <b>221.93</b> | <b>2484.93</b>  |  |

## Normative Loan Computation

(Rs.Crs.)

(Rs.Crs.)

| S.No. | Particulars                                | FY 2020-21  |                     | FY 2021-22                              |                |                |                     | FY 22-23            | FY 23-24            | FY 24-25            |
|-------|--|---|---------------------|---|----------------|----------------|---------------------|---------------------|---------------------|---------------------|
|       |  | True Up   |                     | APR                                     |                |                |                     | MYT                 | Revised ARR         |                     |
|       |  | Approved<br>in Order<br>dtd<br>07.03.20 &<br>Review<br>Order dt<br>27.07.20 | AEGCL<br>Submission | Approved<br>in Order<br>dtd<br>15.02.21 | FY 21-22<br>H1 | FY 21-22<br>H2 | AEGCL<br>Submission | AEGCL<br>Submission | AEGCL<br>Submission | AEGCL<br>Submission |
| 1     | Net Normative Opening Loan                 | 145.09  | 145.09              | 217.95                                  | 117.45         | 121.40         | 117.45              | 149.64              | 98.47               | 77.24               |
| 2     | Addition of normative loan during the year | 65.06   | 24.16               | 77.46                                   | 29.82          | 54.12          | 83.94               | 8.22                | 49.17               | 110.82              |
| 3     | Normative Repayment during the year        | 29.79   | 51.80               | 35.97                                   | 25.87          | 25.87          | 51.74               | 59.39               | 70.40               | 92.10               |
| 4     | <b>Net Normative Closing Loan</b>          | <b>180.36</b>   | <b>117.45</b>       | <b>259.44</b>                           | <b>121.40</b>  | <b>149.64</b>  | <b>149.64</b>       | <b>98.47</b>        | <b>77.24</b>        | <b>95.96</b>        |
| 5     | <b>Interest Rate</b>                       | <b>10.08%</b>   | <b>9.88%</b>        | <b>10.08%</b>                           | <b>9.97%</b>   | <b>9.97%</b>   | <b>9.97%</b>        | <b>9.98%</b>        | <b>9.98%</b>        | <b>9.98%</b>        |
| 6     | <b>Interest Expenses on Loan</b>           | <b>16.40</b>  | <b>12.97</b>        | <b>24.06</b>                            | <b>5.95</b>    | <b>6.75</b>    | <b>12.71</b>        | <b>12.38</b>        | <b>8.77</b>         | <b>8.64</b>         |
| 7     | Finance Charges                            | 0.00  | 0.01                |   |                | 0.01           | 0.01                | 0.01                | 0.01                | 0.01                |
| 8     | <b>Total Interest and Finance Charges</b>  | <b>16.40</b>  | <b>12.98</b>        | <b>24.06</b>                            | <b>5.95</b>    | <b>6.76</b>    | <b>12.72</b>        | <b>12.39</b>        | <b>8.78</b>         | <b>8.65</b>         |



**Net Depreciation**

| Particulars  | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|--|------------|------------|------------|------------|------------|
| Gross Fixed Assets (a)   | 2,558.00   | 2,708.70   | 3,079.44   | 3,515.83   | 4,404.05   |
| Gross Fixed Assets excluding Land (b)  | 2,519.33   | 2,661.71   | 3,032.45   | 3,468.84   | 4,357.06   |
| Opening CWIP (c)   | 869.08     | 803.32     | 901.51     | 1,226.36   | 2,124.56   |
| Grant (CWIP + Assets) (d)  | 1,958.35   | 1,981.28   | 2,334.83   | 2,718.05   | 3,491.44   |
| Grant towards GFA (e=d*b/(b+c))  | 1,456.06   | 1,521.95   | 1,799.78   | 2,008.11   | 2,347.01   |
| Total Depreciation   | 122.73     | 120.84     | 146.11     | 167.19     | 199.64     |
| Less : Dep twds assets through Grant/Consumer cont   | 70.93      | 69.09      | 86.72      | 96.78      | 107.54     |
| Depreciation for the year (excl assets through grant and consumer contribution (to be considered in ARR) | 51.80      | 51.74      | 59.39      | 70.40      | 92.10      |



## Consumer Contribution Towards Cost Of Capital Assets

Rs. Crore

Rs. Crore

| S.No. | Particulars   | FY 20-21                             |                          |                                | FY 21-22                             |                          |                                |                                      |                          |                                |                                      |                          |                                | FY 22-23                 | FY 23-24                 | FY 24-25                 |
|-------|---|--------------------------------------|--------------------------|--------------------------------|--------------------------------------|--------------------------|--------------------------------|--------------------------------------|--------------------------|--------------------------------|--------------------------------------|--------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|
|       |   | True up                              |                          |                                | H1 Actual                            |                          |                                | H2 Projection                        |                          |                                | Total Estimated                      |                          |                                | Revised ARR              |                          |                          |
|       |   | Balance at the beginning of the year | Addition during the year | Balance at the end of the year | Balance at the beginning of the year | Addition during the year | Balance at the end of the year | Balance at the beginning of the year | Addition during the year | Balance at the end of the year | Balance at the beginning of the year | Addition during the year | Balance at the end of the year | Addition during the year | Addition during the year | Addition during the year |
| 1     | Consumer Contribution Towards Cost Of Capital Assets            |                                      | 3.30                     | 3.30                           | 3.30                                 |                          |                                |                                      |                          |                                | 3.300824                             | 0                        |                                |                          |                          |                          |
| 2     | Grant Towards Cost Of Capital Assets / Promoter's Contribution* | 1,880.59                             | 74.45                    | 1,955.05                       | 1,955.05                             | 9.44                     | 1,964.48                       | 1,964.48                             | 16.80                    | 1,981.28                       | 1,955.046                            | 26.24                    | 1981.283746                    | 353.55                   | 383.22                   | 773.39                   |
|       | (a) Grant From GOA  | 703.50                               | 48.12                    | 751.62                         | 751.62                               | 9.44                     | 761.06                         | 761.06                               | 16.80                    | 777.86                         | 751.62                               | 26.24                    | 777.86                         | 247.22                   | 72.83                    | 151.36                   |
|       | (b) Grant From ADB/AIIB   | 966.86                               | -                        | 966.86                         | 966.86                               | 0.00                     | 966.86                         | 966.86                               | 0.00                     | 966.86                         | 966.86                               | -                        | 966.86                         | 21.15                    | 0.00                     | 284.98                   |
|       | (c) Grant From Central Government                               | 210.23                               | 26.33                    | 236.56                         | 236.56                               | 0.00                     | 236.56                         | 236.56                               | 0.00                     | 236.56                         | 236.56                               | -                        | 236.56                         | 85.18                    | 310.39                   | 337.06                   |
|       |   | 1,880.59                             | 77.75                    | 1,958.35                       | 1,958.35                             | 9.44                     | 1,964.48                       | 1,964.48                             | 16.80                    | 1,981.28                       | 1,958.35                             | 26.24                    | 1,981.28                       | 353.55                   | 383.22                   | 773.39                   |

| S.No. | Particulars        | FY 20-21 True Up                        |                     | FY 20-21 APR                            |                |                | FY 22-23                  | FY 23-24            | FY 24-25            |
|-------|--------------------|---|---------------------|---|----------------|----------------|---------------------------|---------------------|---------------------|
|       |                    | True up                                 |                     | APR                                     |                |                | MYT                       |                     |                     |
|       |                    | Approved<br>in Order<br>dtd<br>07.03.20 | AEGCL<br>Submission | Approved<br>in Order<br>dtd<br>15.02.21 | FY 20-21<br>H1 | FY 20-21<br>H2 | Total AEGCL<br>Submission | AEGCL<br>Submission | AEGCL<br>Submission |
| 1     | Income Tax Payable | 0                                       | -                   | 0                                       | 0              | 0              | 0                         | 0                   |                     |

## Other debits

Form F5

Rs. Crore

| S.No | Particulars  | FY 20-21 True Up               |                  | FY 20-21 APR                   |             |             | FY 22-23               | FY 23-24         | FY 24-25         |                  |
|------|--|--------------------------------|------------------|--------------------------------|-------------|-------------|------------------------|------------------|------------------|------------------|
|      |  | True up                        |                  | APR                            |             |             | MYT                    |                  |                  |                  |
|      |  | Approved in Order dtd 07.03.20 | AEGCL Submission | Approved in Order dtd 15.02.21 | FY 20-21 H1 | FY 20-21 H2 | Total AEGCL Submission | AEGCL Submission | AEGCL Submission | AEGCL Submission |
| 1    | Other debits   |                                | 0.09             | -                              | 1.80        | -           | 1.80                   | -                | -                | -                |
|      | Compensation for injuries,deaths and damage of outsiders     |                                | 0.03             |                                |             |             |                        | 0                | 0                | 0                |
|      | Loss of materials by pilferage etc                           |                                | 0.02             |                                |             |             |                        | 0                | 0                | 0                |
|      | Transmission lines/sub-stations de-commissioning costs       |                                | 0.04             |                                |             |             |                        | 0                | 0                | 0                |
|      | Loss to fixed assets on account of flood ,cyclone, fire,etc. |                                |                  |                                | 1.80        |             |                        | 0                | 0                | 0                |
|      | <b>Total</b>   | <b>0</b>                       | <b>0.09</b>      | <b>-</b>                       | <b>1.80</b> | <b>-</b>    | <b>1.80</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>         |

Non-Tariff Income

| S.No.    | Particulars   | FY 20-21 True Up               |                  | FY 21-22 APR                   |              |              | FY 22-23               | FY 23-24         | FY 24-25         |
|----------|---|--------------------------------|------------------|--------------------------------|--------------|--------------|------------------------|------------------|------------------|
|          |   | True up                        |                  | Approved in Order dtd 15.02.21 | APR          |              | MYT                    |                  |                  |
|          |   | Approved in Order dtd 07.03.20 | AEGCL Submission |                                | FY 21-22 H1  | FY 21-22 H2  | Total AEGCL Submission | AEGCL Submission | AEGCL Submission |
| <b>A</b> | <b>Income from Investment, Fixed &amp; Call Deposits</b>  |                                |                  |                                |              |              |                        |                  |                  |
|          | Income from Investments   |                                | 1.06             |                                | -            | -            | -                      | -                | -                |
|          | Interest on fixed deposits  |                                | 39.01            | 29.60                          | 10.90        | 40.50        | 39.01                  | 39.01            | 39.01            |
|          | Income on other investments (Dividend)  |                                | 2.47             |                                | 2.47         | 2.47         |                        |                  |                  |
|          | Interest from Banks   |                                | 0.83             | 0.28                           | 0.55         | 0.83         | 0.83                   | 0.83             | 0.83             |
|          | Interest on GPF   |                                | -2.69            | 1.20                           | 1.20         | 2.39         | -2.69                  | -2.69            | -2.69            |
|          | <b>Sub Total</b>  |                                | <b>40.68</b>     | <b>28.68</b>                   | <b>12.73</b> | <b>41.41</b> | <b>37.15</b>           | <b>37.15</b>     | <b>37.15</b>     |
| <b>B</b> | <b>Other Non-Tariff Income</b>  |                                |                  |                                |              |              |                        |                  |                  |
|          | Rental from contractors/others  |                                | 0.68             | 0.28                           |              | 12.28        |                        |                  |                  |
|          | Inspection Bungalow/Guest house charges   |                                | 0.07             | 0.01                           |              |              |                        |                  |                  |
|          | Electricity charges from employees  |                                | 0.00             | 0.00                           |              |              |                        |                  |                  |
|          | Sale of tender forms  |                                | 0.03             | 0.01                           |              |              |                        |                  |                  |
|          | Penalties recovered from suppliers/contractors  |                                | 1.14             | 0.20                           |              |              |                        |                  |                  |
|          | Income from Supervision/Service charges on deposit works  |                                | 10.55            | 2.90                           |              |              |                        |                  |                  |
|          | Income from Testing Bill raised by MRT & T&C Divisions  |                                | 0.19             | 63.73                          |              |              |                        |                  |                  |
|          | Application fees from STOA consumers  | 45.26                          | -                |                                | 12.00        |              |                        |                  |                  |
|          | Received against invocation of Bank Guarantee of M/s Easun Reyrolle Limited                     |                                | 2.82             |                                |              |              | 15.80                  | 15.80            | 15.80            |
|          | TDS deducted and deposited in the name of AEGCL for FY 2020-21 other than Sec.194A as per 26 AS |                                | 0.09             |                                | 0.10         |              |                        |                  |                  |
|          | Adjustment of TDS amount wrongly booked as miscellaneous income                                 |                                | -0.00            |                                |              |              |                        |                  |                  |
|          | Receipt from Emu Lines against registration of extension of contract for transport              |                                | 0.00             |                                |              |              |                        |                  |                  |
|          | Hire Charges from Contractors/Suppliers/Others  |                                | 0.09             | 0.10                           | -            |              |                        |                  |                  |
|          | Sale of scrap   |                                | -                | 0.88                           | -            |              |                        |                  |                  |
|          | Profit on sale of fixed assets  |                                | -                |                                | -            | -            |                        |                  |                  |
|          | Rebate received from PGCIL  |                                | -                |                                | -            | -            |                        |                  |                  |
|          | Rentals from staff quarters   |                                | 0.13             | 0.07                           | 0.07         | 0.14         |                        |                  |                  |
|          | <b>Sub-Total</b>  |                                | <b>15.80</b>     | <b>4.56</b>                    | <b>12.07</b> | <b>16.63</b> |                        |                  |                  |
|          | <b>Total</b>  | <b>45.26</b>                   | <b>56.48</b>     | <b>63.73</b>                   | <b>33.24</b> | <b>24.80</b> | <b>58.04</b>           | <b>52.95</b>     | <b>52.95</b>     |

## Return on Equity

| S.No. | Particulars                      | FY 20-21 True Up |                                      |                     | FY 21-22 APR                         |                |                | FY 22-23            | FY 23-24                  | FY 24-25            |                     |
|-------|----------------------------------|------------------|--------------------------------------|---------------------|--------------------------------------|----------------|----------------|---------------------|---------------------------|---------------------|---------------------|
|       |                                  | Units            | True up                              |                     | Approved in<br>Order dtd<br>15.02.21 | APR            |                | AEGCL<br>Submission | MYT                       |                     |                     |
|       |                                  |                  | Approved in<br>Order dtd<br>07.03.20 | AEGCL<br>Submission |                                      | FY 21-22<br>H1 | FY 21-22<br>H2 |                     | Total AEGCL<br>Submission | AEGCL<br>Submission | AEGCL<br>Submission |
| 1     | Equity (Opening Balance)         | Rs. Crore        | 99.93                                | 99.93               | 99.93                                | 49.97          | 49.97          | 99.93               | 99.93                     | 108.89              | 112.89              |
| 2     | Net additions during the year    | Rs. Crore        | 0                                    | -                   | 0.00                                 | -              | -              | -                   | 8.96                      | 4.00                | 4.00                |
| 3     | Less : Reduction during the year | Rs. Crore        | 0                                    | -                   | 0.00                                 | -              | -              | -                   | -                         | -                   | -                   |
| 4     | <b>Equity (Closing Balance)</b>  | <b>Rs. Crore</b> | <b>99.93</b>                         | <b>99.93</b>        | <b>99.93</b>                         | <b>49.97</b>   | <b>49.97</b>   | <b>99.93</b>        | <b>108.89</b>             | <b>112.89</b>       | <b>116.89</b>       |
| 5     | <b>Average Equity</b>            | <b>Rs. Crore</b> | <b>99.93</b>                         | <b>99.93</b>        | <b>99.93</b>                         | <b>49.97</b>   | <b>49.97</b>   | <b>99.93</b>        | <b>104.41</b>             | <b>110.89</b>       | <b>114.89</b>       |
| 6     | Rate of Return on Equity         | %                | 15.50%                               | 15.50%              | 15.50%                               | 15.50%         | 15.50%         | 15.50%              | 13.50%                    | 13.50%              | 13.50%              |
| 7     | <b>Return on Equity</b>          | <b>Rs. Crore</b> | <b>15.49</b>                         | <b>15.49</b>        | <b>15.49</b>                         | <b>7.74</b>    | <b>7.74</b>    | <b>15.49</b>        | <b>14.10</b>              | <b>14.97</b>        | <b>15.51</b>        |

**Training Expenses**

| S.No. | Particulars                                     | FY 20-21 True Up               |                  | FY 21-22 APR                   |             |             | FY 22-23               | FY 23-24         | FY 24-25         |                  |
|-------|---|--------------------------------|------------------|--------------------------------|-------------|-------------|------------------------|------------------|------------------|------------------|
|       |   | True up                        |                  | APR                            |             |             | MYT                    |                  |                  |                  |
|       |   | Approved in Order dtd 07.03.20 | AEGCL Submission | Approved in Order dtd 15.02.21 | FY 21-22 H1 | FY 21-22 H2 | Total AEGCL Submission | AEGCL Submission | AEGCL Submission | AEGCL Submission |
| 1     | Participation fees paid for Training/conference |                                | 0.00             |                                |             |             | 0                      |                  |                  |                  |
| 2     | Training of Staff and Officers                  |                                | 0.24             | 0.40                           | 0.01        | 0.39        | 0.40                   | 0.35             | 0.34             | 0.36             |
| 3     | Others-Actual                                   |                                |                  |                                | -           |             | -                      |                  |                  |                  |
|       | <b>Total</b>                                    | <b>0.30</b>                    | <b>0.24</b>      | <b>0.40</b>                    | <b>0.01</b> | <b>0.39</b> | <b>0.40</b>            | <b>0.35</b>      | <b>0.34</b>      | <b>0.36</b>      |



**SBI MCLR Rate FY 2020-21**

| Effective Date | Interest Rate (%) (1Yr) |
|----------------|-------------------------|
|----------------|-------------------------|

|            |       |
|------------|-------|
| 10.03.2021 | 7.00% |
| 10.02.2021 | 7.00% |
| 10.01.2021 | 7.00% |
| 10.12.2020 | 7.00% |
| 10.11.2020 | 7.00% |
| 10.10.2020 | 7.00% |
| 10.09.2020 | 7.00% |
| 10.08.2020 | 7.00% |
| 10.07.2020 | 7.00% |
| 10.06.2020 | 7.00% |
| 10.05.2020 | 7.25% |
| 10.04.2020 | 7.40% |
| Average    | 7.05% |

**SBI MCLR Rate FY 2021-22**

| Effective Date | Interest Rate (%) (1Yr) |
|----------------|-------------------------|
|----------------|-------------------------|

|            |       |
|------------|-------|
| 10.09.2021 | 6.65% |
| 10.08.2021 | 6.65% |
| 10.07.2021 | 6.65% |
| 10.06.2021 | 6.65% |
| 10.05.2021 | 6.65% |
| 10.04.2021 | 6.65% |
| Average    | 6.65% |