

**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 State Load Dispatch Centre
Kahilipara, Guwahati – 781 019



ASSAM ELECTRICITY GRID CORPORATION LIMITED

OFFICE OF THE MANAGING DIRECTOR

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

CIN: U40101AS2003SGC007238GSTIN: 18AAFCA4973J9Z3

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No. AEGCL/HQ/ACCTTS/2007/9(Part II)/50

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 SLDC.

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 State Load Dispatch Centre (SLDC).

Enclo.:-

1) Six copies of the above mentioned Tariff Petition

Yours faithfully,

[Handwritten Signature]
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 SLDC.

IN THE MATTER OF

State Load Dispatch Centre
Kahillipara, Guwahati – 781 019.

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 30th 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 SLDC

AND

IN THE MATTER OF: 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 having its registered office in the State of Assam.

THE HUMBLE APPLICANT ABOVE NAMED MOST RESPECTFULLY SUBMITS:

1. That 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 and 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. (SLDC).
2. The Hon'ble Commission vide order dated 1st March 2019 had directed AEGCL to file separate Aggregate Revenue Requirement petition for SLDC from FY 2019-20 onwards. Hence, in accordance with the aforesaid directive, a separate ARR petition was filed by SLDC from FY 2019-20 onwards.
3. Further, SLDC has file separate True Up for FY 2020-21, APR for FY 2021-22 and ARR for MYT Control Period FY 2022-23 to FY 2024-25. This section summarizes the petition for Truing Up of FY 2020-21, Annual Performance Review of FY 2021-22 and Annual Revenue Requirement for MYT Control Period FY 2022-23 to FY 2024-25 of SLDC
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 SLDC.



(PETITIONER)

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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



State Load Despatch Centre, Assam
Kahilipara, Guwahati – 781 019



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1 EXECUTIVE SUMMARY

1.1 Preamble

- 1.1.1 The Hon'ble Commission vide Tariff Order dated 1st March 2019 had directed AEGCL to file separate Aggregate Revenue Requirement petition for SLDC from FY 2019-20 onwards. Hence, in accordance with the aforesaid directive, a separate ARR petition was filed by SLDC from FY 2019-20 onwards. Excerpts of AERC directive is reproduced below for ready reference.

"The Commission directs SLDC to complete the process of segregation of accounts of SLDC from AEGCL, in order to file separate Aggregate Revenue Requirement Petition for the next Control Period."

- 1.1.2 Further, the Hon'ble Commission approved the SLDC charge for FY 2019-20, FY 2020-21 and FY 2021-22 vide Tariff Order dated 1st March 2019, 07th March 2020 and 15th February 2021 respectively. Accordingly, SLDC has filed separate True Up for FY 2020-21, APR for FY 2021-22 and ARR for MYT Control Period FY 2022-23 to FY 2024-25. This section summarizes the petition for Truing Up of FY 2020-21, Annual Performance Review of FY 2021-22 and Annual Revenue Requirement for MYT Control Period FY 2022-23 to FY 2024-25 of SLDC.
- 1.1.3 As per the provisions of MYT Regulations, 2018, SLDC hereby submits the True Up for FY 2020-21 with approved figures for FY 2020-21 by the Hon'ble Commission vide Tariff Order dated 07.03.2020, 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 the Hon'ble Commission vide Tariff Order dated 15.02.2021, Annual Revenue Requirement for MYT Control Period FY 2022-23 to FY 2024-25 and SLDC Charge for FY 2022-23.
- 1.1.4 In addition, SLDC highlights that the GFA of SLDC has been segregated from AEGCL's GFA and is filed separately under SLDC's Tariff Petition for True Up for FY 2020-21, APR for FY 2021-22 and ARR for MYT Control Period FY 2022-23 to FY 2024-25.



1.2 True Up for FY 2020-21

- 1.2.1 SLDC has calculated its ARR for FY 2020-21 as part of True Up for FY 2020-21. SLDC 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 of FY 2020-21 with the approved ARR for FY 2020-21 is presented below.

Table 1: True Up for FY 2020-21

(Rs. Crores)

S. N	Particulars	Approved in T.O. dtd 07.03.2020	SLDC Submission
1	O&M Expenses	4.66	4.46
a	Employee Cost	3.72	3.70
b	R&M Expenses	0.61	0.43
c	A&G Expenses	0.33	0.33
2	Training Expenses	0.10	0.00
3	Depreciation	0.09	0.07
4	Interest & Finance Charges	0.06	0.07
5	Interest on Working Capital	0.21	0.18
6	Return on Equity	0.00	-
7	Less: Non-Tariff Income/ Other Income	0.44	0.12
8	Aggregate Revenue Requirement	4.68	4.67
9	Add: Sharing of (Gains)/Loss		0.41
10	Aggregate Revenue Requirement after sharing of (Gains)/Loss	4.68	5.08
11	Revenue with Approved Tariff for FY 2021-21	-	4.68
12	Revenue Gap /(Surplus) for FY 2020- 21	-	0.40



1.3 Annual Performance Review of FY 2021-22

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 MYT order and half yearly results. Summary as follows:

Table 2: Annual Performance Review for FY 2021-22

(Rs. Crores)

S. N	Particulars	Approved in T.O. dtd. 15.02.2021	FY 2021 -22 (H1)	FY 2021 -22 (H2)	SLDC Estimation
1	O&M Expenses	6.84	2.87	2.87	5.73
a	Employee Cost	6.07	2.48	2.48	4.96
b	R&M Expenses	0.43	0.22	0.22	0.43
c	A&G Expenses	0.34	0.17	0.17	0.34
2	Training Expenses	0.10	-	0.10	0.10
3	Depreciation	0.10	0.05	0.05	0.10
4	Interest & Finance Charges	0.12	0.04	0.04	0.09
5	Interest on Working Capital	0.30	0.11	0.11	0.23
6	Return on Equity	0.00	-	-	0.00
7	Less: Non-Tariff Income/ Other Income	0.10	0.05	0.05	0.10
8	Aggregate Revenue Requirement	7.36	3.02	3.13	6.15
9	Revenue with Approved Tariff for FY 2021-22				7.36
10	Revenue Gap /(Surplus) for FY 2021- 22				(1.21)



1.4 Aggregate Revenue Requirement for the Control Period FY 2022-23 to FY 2024-25

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

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

(Rs. Crores)				
S. N	Particulars	ARR Projection		
		FY 2022-23	FY 2023-24	FY 2024-25
1	O&M Expenses	7.20	8.70	10.43
A	Employee Cost	6.31	7.76	9.31
B	R&M Expenses	0.54	0.59	0.76
c	A&G Expenses	0.35	0.35	0.36
d	Training Expenses	0.19	0.23	0.26
2	Depreciation	0.06	0.10	0.08
3	Interest & Finance Charges	0.10	0.12	0.14
4	Interest on Working Capital	0.29	0.35	0.42
5	Return on Equity	0.00	0.00	0.00
6	Contribution towards Contingency Reserves	0.01	0.01	0.02
7	Less: Non-Tariff Income/ Other Income	0.10	0.10	0.10
8	Aggregate Revenue Requirement	7.74	9.40	11.24



2 INTRODUCTION

2.1 Assam State Load Despatch Centre (SLDC)

2.1.1 The State Load Despatch Centre (hereinafter to be referred as 'SLDC or 'Petitioner') 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 and 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).

The responsibility of SLDC as enshrined in the statute includes:

1. Monitor & operate the state grid of Assam on real time basis through optimum scheduling & despatch in secure and economic ways, and in accordance with the provisions of Indian Electricity Grid Code (IEGC) and State Grid Code.
2. Supervise and control the intra-state transmission system.
3. Keep account of the quantity of electricity transmitted through the state grid including the energy exchanged through Power Exchange entities, and bi-lateral trading through Open Access system.
4. Control and schedule all the grid substations under SLDC by maintaining their loads within safe limits to balance the drawl with the schedule provided by NERLDC.
5. Provide backing down instruction to APGCL as and when required.
6. Comply with the operational guidelines of NERLDC for overall system stability and security.
7. SLDC implements the orders/directives from NERLDC, Shillong and other statutory bodies.
8. SLDC is the nodal agency for RPO compliance monitoring for all the obligated entities in Assam namely the open access customers, the captive power producers and discom of the state.
9. Outage planning of the SLDC grid.
10. Preparation of Load Generation Balance Report (LGBR) and submission to NERPC.
11. Preparation of daily power position reports of the Assam grid.
12. Ensure compliance of regulations of Hon'ble' CERC and AERC.



2.2 Approach for filing the petition

- a) The Hon'ble Commission notified the AERC (Terms and Conditions for determination of MYT) Regulations, 2021 (*hereinafter to be referred as MYT Regulations 2021*) which were applicable from 1st April 2022 for the filing of ARR for the control period FY 2022-23 to FY 2024-25. The Truing up of FY 2020-21 and APR of FY 2021-22 are filed as per MYT Regulations, 2018.
- b) The Hon'ble Commission vide Tariff Order dated 1st March 2019 had directed AEGCL to file separate Aggregate Revenue Requirement petition for SLDC from FY 2019-20 onwards. Hence in accordance with the aforesaid directive, a separate ARR petition was filed for SLDC from 30th Nov 2018. Excerpts of AERC directive is reproduced below for ready reference.

"The Commission directs SLDC to complete the process of segregation of accounts of SLDC from AEGCL, in order to file separate Aggregate Revenue Requirement Petition for the next Control Period."

- c) Further, the Hon'ble Commission approved the SLDC charges for FY 2020-21 and FY 2021-22 vide Tariff Order dated 7th March 2020 and 15th February 2021 respectively. As per the provisions of the MYT Regulations 2018, SLDC is filing True Up for FY 2020-21 and Annual Performance Review for FY 2021-22, Annual Revenue Requirement for FY 2022-23 to FY 2024-25 and determination of SLDC Charge for FY 2021-22 as per MYT Regulations, 2021.

2.3 Provision of Law

- a) The Hon'ble Commission has notified the MYT Regulations, 2021. The scope of this regulation included tariff determination of ARR and Tariff for SLDC under Multi Year Tariff principle. 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.*

- b) Accordingly, as per the provisions of AERC (MYT) Regulations, 2018, SLDC has prepared the True Up for FY 2020-21, Annual Performance Review for FY 2020-21. Further, ARR for control period FY 2022-23 to FY 2024-25 is prepared as per the provisions of AERC (MYT) Regulations, 2021. SLDC is submitting the above petition for approval of Hon'ble Commission.



2.4 Petition Structure

The True Up, APR and ARR included the following Chapters:

S.N.	Section	Contents
1	Section 1	Executive summary of Petition
2	Section 2	Introduction and overall approach to filing the Petition
3	Section 3	True Up for FY 2020-21
4	Section 4	Annual Performance Review for FY 2021-22
5	Section 5	Annual Revenue Requirement for FY 2022-23 to FY 2024-25
6	Section 6	Prayers to the Hon'ble Commission



3 TRUE UP OF ARR FOR FY 2020-21

3.1 Preamble

This section outlines performance of SLDC for FY 2020-21 based on the Audited Annual Accounts of AEGCL. As per the directive 3 (segregation & Strengthening of SLDC) of Tariff Order dated 07.03.2020 received by the Hon'ble Commission, the income/expense pertaining to SLDC has been included separately in the statements of profit and loss accounts for the year ended 31.03.2021. In line with the provisions of MYT Regulations, 2018, SLDC hereby submits the True Up Petition comparing the actual performance during FY 2020-21 with the approved ARR by the Hon'ble Commission for FY 2020-21 vide tariff order dated 7th March 2020.

3.2 Principles of Truing Up for FY 2020-21

3.2.1 SLDC submits the actual performance based on the audited accounts of AEGCL 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.

3.2.2 Following sections outline the deviations in actual expenses and revenue for FY 2020-21 based on the Audited Annual Accounts of AEGCL in comparison with the approved revenue by the Hon'ble Commission vide Order dated 7th March 2020. Audited Annual Accounts for FY 2020-21 of AEGCL is attached as **Annexure-I**.

3.3 Fixed Cost for FY 2020-21

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

- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity

Less:

- Non-Tariff Income
- Income from other business



3.3.2 For the purpose of truing up, all the heads mentioned above have 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 the actual expenditure incurred by the SLDC in FY 2020-21 based on the audited annual accounts and as submitted herein.

3.4 Categorization of Heads of Expenses

3.4.1 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).

3.4.2 Regulations 10 of MYT Regulations, 2018, provide for categorization of expense heads. Based on the said regulation, SLDC has computed the Gains/ Losses attributed to such controllable & uncontrollable factors for FY 2020-21.

3.5 Operation and Maintenance Expenses for FY 2020-21

3.5.1 The Regulation 103 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 103.3 (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_n – Operation and Maintenance expense for the nth year;

EMP_n – Employee Costs for the nth year;

R&M_n – Repair and Maintenance Costs for the nth year;

A&G_n – Administrative and General Costs for the nth year;

Regulation 103.4 (Operation and Maintenance Expenses): The above components shall be computed in the manner specified below:

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

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

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

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 © 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”

- 3.5.2 During FY 2020-21, based on methodology specified by the MYT Regulations, 2018, the Normative O&M expenses of SLDC works out to be Rs. 4.46 crores which is inclusive of Employee cost, Repair & Maintenance expenses, Administration & General expenses. Following table provides the summary of Normative O&M Expenses for FY 2020-21 of SLDC.

Table 4: Operation and Maintenance Expenses for FY 2020-21

(Rs. Crores)

S.N	Particulars	Approved in T.O. dtd 07.03.2020	SLDC Submission
1	O&M Expenses	4.66	4.46
a	Employee Cost	3.72	3.70
b	R&M Expenses	0.61	0.43
c	A&G Expenses	0.33	0.33

- 3.5.3 The detailed computation of each element is explained in subsequent sections.



3.5.3.1 WPI Inflation computation for FY 2020-21

3.5.3.2 The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for FY 2020-21. 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%
Average WPI Inflation (Last 3 Years)		2.96%

3.5.3.3 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%.

3.5.3.4 CPI Inflation computation for FY 2020-21

3.5.3.5 The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for FY 2020-21. 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%
Average CPI Inflation (Last 3 Years)		5.35%

3.5.3.6 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%.

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

3.5.4.1 In accordance with Regulation 103.4 of MYT Regulations, 2018 the components of O&M expenses are computed. The methodology for R&M expense is as follows:

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

Table 5: Normative R&M expenses for FY 2020-21

Normative R&M Expense for FY 2020-21		(Rs. Crs.)
1	Opening GFA for previous year	4.87



Normative R&M Expense for FY 2020-21		(Rs. Crs.)
2	Closing GFA for previous year	4.98
3	Average GFA for previous year	4.93
4	K Factor	0.96%
5	WPI Inflation	2.96%
6	Normative R&M Expense	0.05
7	AMC Cost of SCADA/EMS	0.38
8	Normative R&M Expense	0.43

3.5.4.2 The “K” factor of SLDC has been considered as 0.96% as approved by the Hon’ble Commission vide Tariff Order dated 07.03.2020.

3.5.4.3 The actual AMC cost of SCADA/EMS has been considered under SLDC R&M and separated from AEGCL R&M account from FY 2020-21.

3.5.4.4 SLDC requests the Hon’ble Commission to approve the normative R&M expenses as shown in above table amounting to Rs. 0.43 Crores for FY 2020-21.

3.5.5 Normative Calculation of Employee expense for FY 2020-21

3.5.5.1 Regulation 103.4 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 6: Normative Employee Expense for FY 2020-21

Normative Employee Expense for FY 2020-21		(Rs. Crs.)
1	Base Employee Cost (n-1)	2.54
2	CPI Inflation	5.35%
3	Gn (Growth Factor for nth Year)	1.00%
4	Approved Additional Expense for increase in No of Employees (TO dt 01.03.2019 & 07.03.2020)	1.00
5	Normative Employee Cost for FY 2020-21	3.70

3.5.5.2 The Gn (Growth Factor) of SLDC has been considered as 1.00% as approved by the Commission in the Tariff Order dated 07.03.2020.

3.5.5.3 The Hon’ble Commission vide Tariff Order dated 07.03.2020 has allowed additional employee expense of Rs. 1.00 crore for each Year of the Control Period



for meeting the increased employee expenses of SLDC, which also gets escalated by the CPI for FY 2019-20, as it becomes part of the base employee expenses for FY 2020-21.

3.5.5.4 Therefore, SLDC requests the Hon'ble Commission to approve the normative Employee expenses as shown in above table amounting to Rs. 3.70 Crores for FY 2020-21.

3.5.6 Normative Calculation of Administrative & General Expenses for FY 2020-21

3.5.6.1 Regulation 103.4 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 7: Normative A&G Expenses for FY 2020-21

Normative A&G Expense for FY 2020-21		(Rs. Crs.)
1	A&G Expense for Previous year	0.32
2	WPI Inflation	2.96%
3	Normative A&G Expense for the year	0.33

3.5.6.2 SLDC requests the Hon'ble Commission to approve the normative A&G expenses as shown in above table amounting to Rs. 0.33 Crores for FY 2020-21.

3.5.6.3 In view of the above, SLDC requests the Hon'ble Commission to approve the normative O&M expenses as shown in above tables amounting to Rs. 4.48 Crore for FY 2020-21.

3.5.7 Following Sections provide the details of O&M expenses as provided in the Audited Accounts of AEGCL including SLDC for FY 2020-21.

3.5.8 Employee Expenses for FY 2020-21

3.5.8.1 Employee expenses comprise of salaries, dearness allowance, terminal benefits in the form of pension & gratuity funding, etc., The actual employee expenses for the year FY 2020-21 is as follows:



Table 8: Employee Expenses for FY 2020-21

(Rs. Crores)

S.No.	Particulars	SLDC Submission
1	Salaries	2.91
2	Dearness Allowance (DA)	0.47
3	Other Allowances & Relief	0.51
4	Honorarium/Overtime	0.11
5	Medical Expenses Reimbursement	0.01
6	Contribution To Terminal Benefits	0.68
7	Total Employee Costs	4.68

3.5.9 Administrative and General Expenses for FY 2020-21

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

Table 9: Administrative and General Expenses for FY 2020-21

(Rs. Crores)

S.No.	Particulars	SLDC Submission
1	Insurance	0.002
2	Telephone, Postage, Telegram & Telex Charges	0.031
3	Other Professional Charges	0.003
4	Conveyance and travelling	0.053
5	Vehicle Expenses	0.005
6	Fee And Subscriptions Books and Periodicals	0.001
7	Printing And Stationery	0.009
8	Advertisement Expenses	0.003
9	Electricity Charges to Offices	0.301
10	Entertainment Charges	0.007
11	Miscellaneous Expenses	0.005
12	Total A&G Expenses	0.42

3.5.10 Repair and Maintenance Expenses for FY 2020-21

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



Table 10: Repair and Maintenance Expenses for FY 2020-21
(Rs. Crores)

S.No.	Particulars	SLDC Submission
1	Plant & Machinery	0.41
2	Buildings	0.12
3	Civil works	0.02
4	Hydraulic Works	0.00
5	Lines, Cable Networks etc.	0.00
6	Vehicles	0.00
7	Furniture & Fixtures	0.02
8	Office Equipment	0.03
9	Total R&M Expenses	0.59

3.6 Training and Capacity Building of SLDC Employees for FY 2020-21

- 3.6.1 SLDC has not incurred any additional expenses for training and capacity building of employees in FY 2020-21 against the approved amount of Rs. 0.10 crores. Due to COVID-19 and nationwide lockdown, to ensure power supply 24x7, most of the employees were engaged facilitating critical operational activities and hence couldn't be made available for training programs which resulted in deferral in the training schedule, however, training program for next financial year has been planned by SLDC.

3.7 Sharing of Gains & Losses for FY 2020-21

- 3.7.1 Based on the methodology prescribed in the MYT Regulations 2018, SLDC 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 utilized at the discretion of the Generating Company or Transmission Licensee or Distribution Licensee or SLDC.

12.2 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 11: Sharing of Gains / (Losses) -O&M expenses for FY 2020-21

(Rs. Crores)

S. N	Particulars	Actual	Normative	Gain/(Loss)	Gains/(Loss) to be shared with APDCL
		A	b	c=b-a	d=c x 1/3
1	Employee Cost	4.68	3.70	-0.98	-
2	Less: Terminal Liabilities	0.68	0.68	-	-
4	Employee Cost excl. Terminal Liabilities	4.00	3.02	-0.98	-0.33
5	Repair & Maintenance	0.59	0.43	-0.16	-0.05
6	Administrative & General Expenses	0.42	0.33	-0.09	-0.03
	Total (A)	5.01	3.78	-1.23	-0.41

3.7.3 As actual O&M Expenses is higher than normative with respect to controllable factors, the loss of Rs. 0.41 crores have been added with the ARR. Hence, SLDC requests the Hon'ble Commission to approve the sharing of loss as shown in the above table.



3.8 Capitalization for FY 2020-21

- 3.8.1 Capitalisation is funded by debt, no infusion of equity and grant has been made. The funding of capitalization is shown in the following Table:

Table 12: Funding for Capitalisation for FY 2020-21

(Rs. Crores)

S. No.	Particulars	SLDC Submission
1	Grant	-
2	Equity	-
3	Debt	0.17
4	Total Capitalisation	0.17

3.9 Gross Fixed Assets for FY 2020-21

- 3.9.1 The opening GFA and addition of GFA for FY 2020-21 as submitted by SLDC is shown in the below table

Table 13: 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	-	-		-
2	Building	0.03	-		0.03
3	Hydraulic	-	-		-
4	Other Civil Works	-	0.04		0.04
5	Plant & Machinery	4.65	0.06		4.70
6	Lines & Cable Network	0.08	-		0.08
7	Vehicles	0.01	-		0.01
8	Furniture & Fixtures	0.10	0.06		0.17
9	Office Equipment	0.11	0.01		0.12
10	Any other assets	-	-		-
	Total	4.98	0.17	-	5.15

- 3.9.2 In view of the above, SLDC requests the Hon'ble Commission to approve the capitalization amounting to Rs. 0.17 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 Annual Accounts for FY 2020-21, the Opening Gross Block of Fixed Assets excluding land and the opening depreciation for FY 2020-21 is Rs. 5.15 crores and Rs. 3.04 crores respectively. The amount of depreciation for FY 2020-21 is Rs. 0.07 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 below Table.

Table 14: Depreciation for FY 2020-21

(Rs. Crores)					
S.N	Particulars	Depreciation Rate	Accumulated depreciation - beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land	0.00%	-	-	-
2	Building	3.34%	0.00	0.00	0.00
3	Hydraulic	5.28%	-	-	-
4	Other Civil Works	3.34%	-	0.00	0.00
5	Plant & Machinery	5.28%	2.92	0.26	3.18
6	Lines & Cable Network	5.28%	0.01	0.00	0.01
7	Vehicles	9.50%	0.01	0.00	0.01
8	Furniture & Fixtures	6.33%	0.05	0.01	0.06
9	Office Equipment	6.33%	0.05	0.01	0.06
	Total		3.04	0.29	3.33
(a)	Total Depreciation				3.33
(b)	Gross Fixed Assets excluding Land				5.15
(c)	Grant towards GFA				3.91
(e)	Gross Depreciation during the year				0.29
(f)	Less: Dep towards assets through Grant/Consumer contribution				0.22
(g)	Depreciation for the year (excluding assets funded through Grant)				0.07

3.10.2 Thus, SLDC requests the Hon'ble Commission to approve the depreciation amounting to Rs. 0.07 crores after excluding assets funded through grant as shown in above table for FY 2020-21.

The detailed computation of depreciation for FY 2020-21 is provided as **Annexure-II (a & b)**.



3.11 Interest and Finance Charges for FY 2020-21

3.11.1 The interest on the loans has been computed @10.08% as approved by the Hon'ble Commission vide tariff order dated 07.03.2020. The Interest and Finance Charges for FY 2020-21 is tabulated in Table below.

Table 15: Normative Interest and Finance Charges for FY 2020-21
(Rs. Crores)

S.N	Particulars	Approved in T.O. dtd. 07.03.2020	SLDC Submission
1	Net Normative Opening Loan	0.44	0.67
2	Addition of normative loan during the year	0.06	0.17
3	Normative Repayment during the year	0.09	0.07
4	Net Normative Closing Loan	0.41	0.77
5	Interest Rate	10.08%	10.08%
6	Interest Expenses on Loan	0.043	0.07
7	Finance Charges	0.02	-
8	Total Interest and Finance Charges	0.06	0.07

3.11.2 SLDC requests the Hon'ble Commission to approve the normative Interest and finance charges amounting to Rs. 0.07 crores for FY 2020-21 as shown in above table.

3.12 Interest on Working Capital for FY 2020-21

3.12.1 SLDC computed the working capital based on the normative formula prescribed in the MYT Regulations, 2018. The interest on working capital for FY 2020-21 computed by SLDC against the approved interest on working capital by the Hon'ble Commission is shown in Table below:

Table 16: Interest on Working Capital for FY 2020-21
(Rs. Crs)

S.N	Particulars	Unit	Approved in T.O. dtd 07.03.2020	SLDC Submission
1	O&M expenses for 1 month	Rs. Crore	0.39	0.37
2	Maintenance spares @ 15% of O&M	Rs. Crore	0.70	0.67
3	Receivables for two months	Rs. Crore	0.78	0.78
4	Total Working Capital	Rs. Crore	1.87	1.82
5	Rate of Interest	%	11.22%	10.05%



(Rs. Crs)				
S.N	Particulars	Unit	Approved in T.O. dtd 07.03.2020	SLDC Submission
6	Interest on Working Capital	Rs. Crore	0.21	0.18

3.13 Computation of Interest Rate for FY 2020-21

3.13.1 Rate of interest is calculated based on regulation 36 of MYT regulation 2018

Table 17: MCLR rate for 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%

3.13.2 In view of the above, SLDC requests the Hon'ble Commission to approve the Interest on Working Capital amounting to Rs. 0.18 crores for FY 2020-21 as shown in above table.

3.14 Return on Equity for FY 2020-21

3.14.1 Return on Equity has been computed at the rate of 15.50% as specified in Regulation 33.2 of the MYT Regulations, 2018. Since there is no separate equity infusion for SLDC till date, hence, no return on equity for FY 2020-21.

3.15 Non-Tariff Income for FY 2020-21

3.15.1 The amount of Non-Tariff Income comprising mostly of income from SLDC charges paid by IEX. The estimation of NTI for FY 2020-21 is tabulated below.



Table 18: Non-Tariff Income for FY 2020-21

(Rs. Crores)

Particulars	Approved as in T.O. dated 07.03.2020	SLDC Submission
Profit on Sale of Fixed Assets		0.02
Rent from Staff Quarters		0.00
Rental from Contractors/others		0.02
Other Miscellaneous Receipt		0.08
Total	0.44	0.12

3.15.2 Other miscellaneous receipt amounting to Rs. 0.08 Crores is the income from SLDC charges paid by IEX.

3.15.3 SLDC requests the Hon'ble Commission to approve the Non-Tariff Income of Rs. 0.12 crores for FY 2020-21.

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

3.16.1 Considering the above heads of expenses and revenue for FY 2020-21, the net ARR and Revenue Gap/(Surplus) after truing up for FY 2020-21 is shown in the following Table:

Table 19: Truing Up for FY 2020-21

(Rs. Crores)

S. No.	Particulars	Approved in T.O. dtd 07.03.2020	SLDC Submission
1	O&M Expenses	4.66	4.46
a	Employee Cost	3.72	3.70
b	R&M Expenses	0.61	0.43
c	A&G Expenses	0.33	0.33
2	Training Expenses	0.10	0.00
3	Depreciation	0.09	0.07
4	Interest & Finance Charges	0.06	0.07
5	Interest on Working Capital	0.21	0.18
6	Return on Equity	0.00	-
7	Less: Non-Tariff Income/ Other Income	0.44	0.12
8	Aggregate Revenue Requirement	4.68	4.67
9	Add: Sharing of (Gains)/Loss		0.41
10	Aggregate Revenue Requirement after sharing of (Gains)/Loss	4.68	5.08



(Rs. Crores)			
S. No.	Particulars	Approved in T.O. dtd 07.03.2020	SLDC Submission
11	Revenue with Approved Tariff for FY 2020-21	-	4.68
12	Revenue Gap /(Surplus) for FY 2020-21	-	0.40

3.16.2 SLDC requests the Hon'ble Commission to approve the above ARR of Rs. 5.08 Crores and allow SLDC to pass on the revenue gap for FY 2020-21.



4 ANNUAL PERFORMANCE REVIEW FOR FY 2021-22

4.1 Preamble

4.1.1 This section outlines the Annual Performance Review for FY 2021-22 whereby it highlights the performance of SLDC for FY 2021-22 based on half yearly provisional financial statements. As per the provisions of MYT Regulations, 2018, SLDC hereby submits the Annual Performance Review for FY 2021-22 comparing actual performance during April 2021 to September 2021 (H1) and estimates for October 2021 to March 2022 (H2) for FY 2021-22 with approved figures for FY 2021-22 by Hon'ble Commission vide Tariff Order dated 15.02.2021.

4.2 Estimation of Expenses for FY 2021-22

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

- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity

Less:

- Non-Tariff Income

4.3 Operation and Maintenance Expenses for FY 2021-22

4.3.1 The Regulation 103 of the AERC (MYT) Regulations, 2018 specifies the normative Operation and Maintenance (O&M) expenses allowed for SLDC for the said control period. The relevant provision is as follows:

“Regulation 103.3 (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_n – Operation and Maintenance expense for the nth year;

EMP_n – Employee Costs for the nth year;

R&M_n – Repair and Maintenance Costs for the nth year;

A&G_n – Administrative and General Costs for the nth year;



Regulation 103.4 (Operation and Maintenance Expenses): The above components shall be computed in the manner specified below:

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

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

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

Where -

EMP_{n-1} – Employee Costs for the (n-1) th year;

A&G_{n-1} – Administrative and General Costs for the (n-1) th year;

Provision: Cost for initiatives or other one-time expenses as proposed by the SLDC and validated by the Commission.

'K' is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff order based on SLDC's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-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 SLDC's filings, benchmarking, and any other factor that the Commission feels appropriate"

- 4.3.2 During FY 2021-22, Based on methodology specified by the MYT Regulations, 2018, the Normative O&M expenses of SLDC works out to be Rs. 5.73 crores which is inclusive of Employee cost, Repair & Maintenance charges, Administration & General expense. Following table provides the summary of Normative O&M Expenses for FY 2021-22.



Table 20: Operation and Maintenance Expenses for FY 2021-22

(Rs. Crores)

S.N	Particulars	Approved in T.O. dtd 15.02.21	FY 2021-22 (H1)	FY 2021-22 (H2)	Total SLDC Submission
1	O&M Expenses (excluding Training Expenses)	6.84	2.87	2.87	5.73
a	Employee Cost	6.07	2.48	2.48	4.96
b	R&M Expenses	0.43	0.22	0.22	0.43
c	A&G Expenses	0.34	0.17	0.17	0.34
d	Training Expenses	0.10	-	0.10	0.10

4.3.2.1 WPI Inflation computation for FY 2021-22

4.3.2.2 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. Tabulations as follows:

Table 21: 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%
Average WPI Inflation (Last 3 Years)		2.41%

4.3.2.3 CPI Inflation computation for FY 2021-22

4.3.2.4 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 2018-19 to FY 2020-21 is considered for computation purpose. Tabulations as follows:

Table 22: 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%
Average CPI Inflation (Last 3 Years)		6.00%



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

4.3.3.1 Regulation 103.4 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 23: Normative R&M expense for FY 2021-22

Normative R&M Expense for FY 2021-22		(Rs. Crs.)
1	Opening GFA for previous year	4.98
2	Closing GFA for previous year	5.15
3	Average GFA for previous year	5.06
4	K Factor	0.96%
5	WPI Inflation	2.41%
6	Normative R&M Expense	0.05
7	AMC Cost of SCADA/EMS	0.38
8	Normative R&M Expense	0.43

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

4.3.3.3 AMC cost for SCADA / EMS has been transferred from AEGCL accounts to SLDC from FY 2019-20 onwards. During the H1 of FY 2021-22, the AMC cost incurred was Rs. 0.191 crores and same amount have been projected for H2 of FY 2021-22. Hence, total AMC cost for FY 2021-22 has been considered as Rs. 0.382 Crores which needs to be considered under R&M Expenses.

4.3.3.4 SLDC requests the Hon’ble Commission to approve the normative R&M expenses amounting to Rs. 0.43 Crores as shown in above table.

4.3.4 Normative Calculation of Employee expense for FY 2021-22

4.3.4.1 Regulation 103.4 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 24: Normative Employee Expense for FY 2021-22

Normative Employee Expense for FY 2021-22		(Rs. Crs.)
1	Base Employee Cost (n-1)	3.70



2	CPI Inflation	6.00%
3	Gn (Growth Factor for nth Year)	1.00%
4	Normative Employee Cost	3.96
5	Approved Additional Expense for increase in No of Employees (TO dt 01.03.2019 & 07.03.2020)	1.00
6	Normative Employee Cost for the year	4.96

4.3.4.2 The normative employee cost for FY 2020-21 of SLDC has been considered as base employee cost for FY 2021-22. The Gn (Growth Factor) of SLDC has been considered as 1.00% as approved by the Commission in the Tariff Order dated 15.02.2021.

4.3.4.3 In view of the above, SLDC requests the Hon'ble Commission to approve the normative Employee expenses amounting to Rs. 4.96 Crores for FY 2021-22 as shown in above table.

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

4.3.5.1 Regulation 103.4 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 25: 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	0.33
2	WPI Inflation	2.41%
3	Normative A&G Expense for the year	0.34

4.3.5.2 The normative A&G expenses for FY 2020-21 of SLDC has been considered as base A&G expenses for FY 2021-22.

4.3.5.3 SLDC requests the Hon'ble Commission to approve the normative A&G expenses amounting to Rs. 0.34 crores for FY 2021-22 as shown in above table.

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



4.3.6 Repair and Maintenance Expenses for FY 2021-22

4.3.6.1 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. The amount of R&M expenses for FY 2021-22 is shown below.

Table 26: Repair and Maintenance Expenses of FY 2021-22

(Rs. Crores)

S.N	Particulars	FY 2021-22 H1	FY 2021-22 H2	Total SLDC Submission
1	Plant & Machinery	0.31	0.55	0.87
2	Buildings	0.21	0.38	0.59
3	Civil works	0.00	0.00	0.00
4	Hydraulic Works	0.00	0.00	0.00
5	Lines, Cable Networks etc.	0.00	0.00	0.00
6	Vehicles	0.00	0.00	0.00
7	Furniture & Fixtures	0.00	0.00	0.00
8	Office Equipment	0.00	0.00	0.01
9	Total R&M Expenses	0.53	0.94	1.47

4.3.7 Employee Expenses for FY 2021-22

4.3.7.1 Employee expenses include salaries, bonus, and terminal benefits in the form of pension, gratuity, etc.

4.3.7.2 Projections for the next 6 months has been made considering the actual salary paid for the month of April 2021 to Sep, 2021.

Table 27: Employee Expenses of FY 2021-22

(Rs. Crores)

S.N.	Particulars	FY 2021-22 H1	FY 2021-22 H2	SLDC Submission
1	Salaries	1.67	1.67	3.35
2	Dearness Allowance (DA)	0.33	0.52	0.85
3	Other Allowances & Relief	0.26	0.26	0.51
4	Honorarium/Overtime	-	-	-
5	Contribution to Terminal Benefits	0.36	0.37	0.73
6	Total Employee Costs	2.63	2.82	5.44



4.3.8 Administrative and General Expenses for FY 2021-22

4.3.8.1 Administrative and General 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 and hence the same is considered for H2. Estimated A&G Expense for the FY 2021-22 is as shown below.

Table 28: Administrative and General Expenses for FY 2021-22

(Rs. Crores)

S.No.	Particulars	FY 2021-22 H1	FY 2021-22 H2	Total SLDC Submission
1	Insurance	0.00	0.00	0.00
2	Telephone, Postage, Telegram & Telex Charges	0.01	0.01	0.01
3	Other Professional Charges	0.00	0.00	0.00
4	Conveyance and travelling	0.00	0.00	0.01
5	Vehicle Expenses	0.04	0.04	0.09
6	Fee and Subscriptions Books and Periodicals	0.00	0.00	0.00
7	Printing and Stationery	0.00	0.00	0.00
8	Advertisement Expenses			
9	Electricity Charges to Offices	0.11	0.11	0.21
10	Entertainment Charges	0.00	0.00	0.00
11	Miscellaneous Expenses	0.00	0.00	0.00
	Total A&G Expenses	0.17	0.17	0.34

4.4 Training and Capacity Building for FY 2021-22

4.4.1 Due to Covid-19 Pandemic, no officers could be sent for training. However, steps are taken to provide online training for officers from November' 2021 onwards, SLDC is planning to execute various training in H2 to incur Rs. 0.10 crores as training expenses in FY 2021-22 against the approved amount of Rs. 0.10 crores.

Table 29: Training & Capacity Building for FY 2021-22

(Rs. Crores)

S. No	Particular	FY 2021-22 H1	FY 2021-22 H2	SLDC Submission
1	Training of Staff and Officers	-	0.10	0.10
	Total	-	0.10	0.10



4.4.2 Also, NPTI / PSTI has not so far come up with Offline Training program. Nevertheless, SLDC have been sending Participants regularly for a no. of online Training being organized by the NPTI on different courses pertinent to SLDC System Operations. In these Training Programs Sponsorship from SLDC have been waived off. Had these trainings been Offline then there would have financial involvement. In anticipation of off-line training program to be offered by NPTI, please find bellow the proposed training schedule along with Tentative fees Structures for the 2nd half of 2021-22 for System Operation, SLDC. The estimated training schedule for FY 2021-22 (H2) is mentioned below:

Table 30: Training & Capacity Building for FY 2021-22 (H2)

S.N	Name of Training	Training Institute	Total Cost per head(Rs.)	No of persons	Total Cost (Rs.)
1	Basic Power System Operation	online	15000	12	180000
2	Regulatory Framework in Power Sector	online	10000	6	60000
3	Power System Studies (with simulation software)	online	10000	6	60000
4	Power System Communication, SCADA, EMS	online	8000	4	32000
5	Power Market Operation	online	5000	4	20000
6	Renewable Energy Sources and Grid Integration	online	5500	8	44000
7	Reactive Power Management	online	5000	4	20000
8	Power System Protection	online	5000	3	15000
9	Power System Logistics	online	10000	6	60000
10	Power System Reliability	online	6000	5	30000
11	Open Access	online	10000	5	50000
12	Metering and AMR	online	10000	5	50000
13	Synchrophasor and fault analysis	online	7000	10	70000
14	Smart Grid	online	9500	6	57000
15	Substation Automation	online	5000	7	35000
16	HVDC Transmission System	online	7000	3	21000
17	Generation Overview	online	5000	5	25000
18	Project Planning and Monitoring	online	5000	4	20000



S.N	Name of Training	Training Institute	Total Cost per head(Rs.)	No of persons	Total Cost (Rs.)
19	Design and Performance of Power System Elements	online	5000	7	35000
20	Energy Economics and Strategic Planning	online	5000	6	30000
21	Financial Accounting Principles, Policies and Standards	online	7000	3	21000
22	Electrical Safety	online	5000	7	35000
23	PDMS	online	5000	6	30000
24	General Network Access(GNA)	online	5000	7	35000
25	PSSE	online	5000	15	75000
26	POWER TRADING	online	5000	9	45000
	TOTAL IN RUPEES				1000000

4.4.3 In view of the above, SLDC request the Hon'ble Commission to approve the above-mentioned amount as training expenses for FY 2021-22.

4.5 Capitalization for FY 2021-22

4.5.1 Capitalisation for FY 2021-22 is proposed to be funded through loan. SLDC is expected to incur total Capitalisation of Rs. 0.25 Cr. as shown below:

Table 31: Capitalisation for FY 2021-22 and its Funding

(Rs.Crores)				
S.N.	Particulars	FY 2021-22 H1	FY 2021-22 H2	SLDC Estimation
1	Grant	-	-	-
2	Equity	-	-	-
3	Debt	0.14	0.11	0.25
4	Total Capitalisation	0.14	0.11	0.25

4.5.2 SLDC is expected to incur total capitalization of Rs. 0.25 Cr. mentioned above which includes Rs. 5.31 lakhs for furniture & fixtures, Rs. 2.44 lakhs for office equipment, Rs. 11 lakhs for communication equipment and Rs. 6 lakhs for IT equipment.

4.5.3 SLDC requests the Hon'ble Commission to approve the proposed capitalization of Rs. 0.25 crores for 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 SLDC is shown in the below table

Table 32: Gross Fixed Assets for FY 2021-22

(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	-	-		-
2	Building	0.03	-		0.03
3	Hydraulic	-	-		-
4	Other Civil Works	0.04	-		0.04
5	Plant & Machinery	4.70	0.14		4.84
6	Lines & Cable Network	0.08	-		0.08
7	Vehicles	0.01	-		0.01
8	Furniture & Fixtures	0.17	0.05		0.22
9	Office Equipment	0.12	0.01		0.18
10	Any other assets	-	-		-
	Total	5.15	0.25	-	5.39

4.6.2 In view of the above, SLDC requests the Hon'ble Commission to approve the capitalization amounting to Rs. 0.25 crores as shown in the above table for FY 2021-22.

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. SLDC submits that the Depreciation is computed for assets excluding those funded through grant mechanism.

Table 33: Depreciation for FY 2021-22

(Rs. Crores)

S.N	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land	0.00%	-		-
2	Building	3.34%	0.00	0.00	0.01
3	Hydraulic	5.28%	-	-	-



(Rs. Crores)					
S.N	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
4	Other Civil Works	3.34%	0.00	0.00	0.01
5	Plant & Machinery	5.28%	3.18	0.27	3.45
6	Lines & Cable Network	5.28%	0.01	0.00	0.01
7	Vehicles	9.50%	0.01	-	0.01
8	Furniture & Fixtures	6.33%	0.06	0.02	0.08
9	Office Equipment	6.33%	0.06	0.03	0.09
	Total		3.33	0.32	3.65
(a)	Total Depreciation				3.65
(b)	Gross Fixed Assets excluding Land				5.39
(c)	Grant towards GFA				3.91
(d)	Gross Depreciation during the year				0.32
(d)	Less: Dep towards assets through Grant/Consumer contribution				0.23
(e)	Depreciation for the year (excluding assets funded through Grant)				0.09

4.7.2 SLDC requests the Hon'ble Commission to approve the proposed depreciation of Rs. 0.09 crores for FY 2021-22.

4.7.3 The detailed calculation of Depreciation for FY 2021-22 is provided as **Annexure -III (a, b, c, d, e, f & g)**.

4.8 Interest and Finance Charges for FY 2021-22

4.8.1 The interest on the loans has been computed @10.08% as approved by the Hon'ble Commission vide tariff order dated 15.02.2021. The Interest and Finance Charges for FY 2021-22 is tabulated in Table below.

Table 34: Normative Interest and Finance Charges for FY 2021-22

(Rs. Crores)			
S.No.	Particulars	Approved in T.O. dtd 15.02.21	SLDC Submission
1	Net Normative Opening Loan	0.83	0.77
2	Addition of normative loan during the year	0.90	0.25
3	Normative Repayment during the year	0.10	0.09
4	Net Normative Closing Loan	1.63	0.93
5	Interest Rate	10.08%	10.08%



(Rs. Crores)			
S.No.	Particulars	Approved in T.O. dtd 15.02.21	SLDC Submission
6	Interest Expenses on Loan	0.12	0.09
7	Finance Charges		-
8	Total Interest and Finance Charges	0.12	0.09

4.8.2 In view of the above, SLDC requests the Hon'ble Commission to approve the proposed normative interest and finance charge of Rs. 0.09 Crores for FY 2021-22.

4.9 Interest on Working Capital for FY 2021-22

4.9.1 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 35: Interest on Working Capital for FY 2021-22

S.No	Particulars	Units	Approved in T.O. dtd 15.02.21	SLDC Estimation
1	O&M expenses for 1 month	Rs. Crore	0.58	0.48
2	Maintenance spares @ 15% of O&M	Rs. Crore	1.04	0.86
3	Receivables for two months	Rs. Crore	1.39	1.03
4	Total Working Capital	Rs. Crore	3.01	2.36
5	Rate of Interest	%	10.00%	9.65%
6	Interest on Working Capital	Rs. Crore	0.30	0.23

4.10 Computation of Interest Rate for FY 2021-22

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 6.65%.

Table 36: MCLR rate for 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%

4.10.2 SLDC requests the Hon'ble Commission to approve the proposed interest on working capital of Rs. 0.23 crores for 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. Since there is no separate equity infusion is expected for SLDC, hence, no return on equity has been envisaged for SLDC for FY 2021-22.

4.12 Non-Tariff Income for FY 2021-22

4.12.1 The estimated amount of Non-Tariff Income comprising mostly the income from SLDC charges paid by IEX. The estimation of NTI for FY 2021-22 is tabulated below.

Table 37: Non-Tariff Income for FY 2021-22

(Rs. Crores)					
S.No	Particulars	Approved in T.O. dtd 15.02.21	FY 2021-22 H1	FY 2021-22 H2	SLDC Estimation
1	Other Non-Tariff Income	0.10			
	Rent from Staff Quarters				
	Rent from Contractors / others				
	Other Miscellaneous Receipt		0.05	0.05	0.10
	SLDC Charges paid by IEX				
	Total	0.10	0.05	0.05	0.10

4.12.2 SLDC requests the Hon'ble Commission to approve the estimated Non-Tariff Income of Rs. 0.10 crores for FY 2021-22.



4.13 Annual Performance Review for FY 2021-22

4.13.1 Based on the Annual Performance Review, SLDC prays before the Hon'ble Commission to allow ARR of Rs. 6.15 Crores for FY 2021-22.

Table 38: Annual Performance Review for FY 2021-22

(Rs. Crores)

S. No.	Particulars	Approved in T.O. dtd. 15.02.2021	FY 20 - 21 H1	FY 20 - 21 H2	SLDC Estimation
1	O&M Expenses	6.84	2.87	2.87	5.73
a	Employee Cost	6.07	2.48	2.48	4.96
b	R&M Expenses	0.43	0.22	0.22	0.43
c	A&G Expenses	0.34	0.17	0.17	0.34
2	Training Expenses	0.10	-	0.10	0.10
3	Depreciation	0.10	0.05	0.05	0.10
4	Interest & Finance Charges	0.12	0.04	0.04	0.09
5	Interest on Working Capital	0.30	0.11	0.11	0.23
6	Return on Equity	0.00	-	-	0.00
7	Less: Non-Tariff Income/ Other Income	0.10	0.05	0.05	0.10
8	Aggregate Revenue Requirement	7.36	3.02	3.13	6.15
9	Revenue with Approved Tariff for FY 2021-22				7.36
10	Revenue Gap /(Surplus) for FY				(1.21)

4.13.2 The Hon'ble Commission is requested to approve the above ARR for FY 2021-22.



5 ARR FOR MYT CONTROL PERIOD FY 2022-23 TO FY 2024-25

5.1 Preamble

- 5.1.1 This section deals with the determination of Aggregate Revenue Requirement of SLDC for MYT Control Period FY 2022-23 to FY 2024-25 based on the projections made for the current year over the previous year i.e., FY 2021-22.

5.2 Aggregate Revenue Requirement for MYT Control Period FY 2022-23 to FY 2024-25

Aggregate Revenue Requirement shall comprise of following components:

- a) Return on Equity Capital
- b) Interest on Loan Capital
- c) Depreciation
- d) Operation and Maintenance expenses
- e) Interest on Working Capital
- f) Statutory fees and charges payable by SLDC
- g) Contribution towards Contingency Reserves

Less:

- a) Non-tariff income

5.3 Principles of ARR for MYT Control Period FY 2022-23 to FY 2024-25

- 5.3.1 It is essential that all the costs are allowed to ensure the financial viability of SLDC. It requires generating adequate amount of profit from its operations so that it can maintain the state grid properly and simultaneously it can take up R&M tasks to maintain and upgrade its software and equipment. 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 SLDC in this petition shall be allowed.

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

- 5.4.1 The Regulation 102 of AERC (MYT) Regulations, 2021 specifies the normative Operation and Maintenance (O&M) expenses allowed for SLDC for the said control period. The relevant provision is as follows:

“Regulation 102.3 (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:-



$$O\&Mn = R\&Mn + EMPn + A\&Gn$$

Where –

O&Mn – Operation and Maintenance expense for the nth year;

EMPn – Employee Costs for the nth year;

R&Mn – Repair and Maintenance Costs for the nth year;

A&Gn – Administrative and General Costs for the nth year;

Regulation 102.4 (Operation and Maintenance Expenses): The above components shall be computed in the manner specified below:

$$EMPn = (EMPn-1) \times (1+Gn) \times (CPI \text{ inflation})$$

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

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

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 SLDC and validated by the Commission.

‘K’ is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff order based on SLDC’s filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-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;

Gn is a growth factor for the nth year. Value of Gn shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on SLDC’s filings, benchmarking, and any other factor that the Commission feels appropriate”

5.4.1.1 WPI Inflation for FY 2022-23 to FY 2024-25

5.4.1.2 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



2020-21. Hence the resulting WPI Inflation is considered for computational purpose for FY 2022-23. Tabulations as follows:

Table 39 : WPI Inflation for FY 2022-23

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%
Average WPI Inflation (Last 3 Years)		2.41%

5.4.1.3 CPI Inflation computation for FY 2022-23

5.4.1.4 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 for FY 2022-23. Tabulations as follows:

Table 40: CPI Inflation for FY 2022-23

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%
Average CPI Inflation (Last 3 Years)		6.00%

5.4.2 Normative Calculation of R&M expense for FY 2022-23 to FY 2024-25

5.4.2.1 Regulation 102.4 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:

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

Table 41 : Repair and Maintenance Expenses for FY 2022-23 to FY 2024-25

Normative R&M Expense (Rs. Crs.)		FY 2022-23	FY 2023-24	FY 2024-25
1	Opening GFA for previous year	5.146	5.395	15.905
2	Closing GFA for previous year	5.395	15.905	16.145
3	Average GFA for previous year	5.271	10.650	16.025
4	K Factor	1.00%	1.00%	1.00%



Normative R&M Expense (Rs. Crs.)		FY 2022-23	FY 2023-24	FY 2024-25
5	WPI Inflation	2.41%	2.41%	2.41%
6	Normative R&M Expense	0.054	0.109	0.164
7	AMC Cost of SCADA/EMS	0.382	0.382	0.500
8	Firewall AMC, Website Maintenance, Laptop/Desktop AMC, maintenance of Access Control System for Server room	0.100	0.100	0.100
9	Net Normative R&M Expense	0.536	0.591	0.764

5.4.2.2 It is pertinent to mention that the AMC cost of SCADA / EMS has been transferred from AEGCL Accounts to SLDC from FY 2019-20 onwards. The projected AMC cost amounting to Rs. 1.26 crores for control period and Firewall AMC, Website Maintenance, Laptop/ Desktop AMC, maintenance of Access Control System for Server room amounting to Rs. 0.30 crore have been considered for the control period.

5.4.2.3 For the current control period SAMAST under PSDF which will require higher R&M. Hence, SLDC 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.

5.4.2.4 In view of the above, the "K" factor has been considered as 1%. Further, SLDC requests the Hon'ble Commission to approve the R&M Expenses for FY 2022-23 to FY 2024-25 as provided in the above table.

5.4.3 Normative Calculation of Employee expense for FY 2022-23 to FY 2024-25

5.4.3.1 Regulation 102.4 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 42: Employee Expenses for FY 2022-23 to FY 2024-25

Normative Employee Expense (Rs. Crs.)		FY 2022-23	FY 2023-24	FY 2024-25
1	Base Employee Cost (n-1)	4.96	6.31	7.76
2	CPI Inflation	6.00%	6.00%	6.00%
3	Gn (Growth Factor for nth Year)	1.00%	1.00%	1.00%
4	Normative Employee Cost (Excl. ROP)	5.31	6.76	8.31



Normative Employee Expense (Rs. Crs.)		FY 2022-23	FY 2023-24	FY 2024-25
5	Approved Additional Expense for increase in No of Employees (TO dt 01.03.19 & 07.03.20)	1.00	1.00	1.00
6	Normative Employee Cost	6.31	7.76	9.31

5.4.3.2 The approved base employee cost by the Hon'ble Commission for the previous has been considered. The Gn (Growth Factor) of SLDC has been considered as 1.00% for FY 2022-23 to FY 2024-25.

5.4.3.3 The manpower projection for SLDC from FY 2022-23 to FY 2024-25 is provided below for your kind reference:

S.No	Particulars	Actual	Projection based on H1 Actuals	Projection of Manpower for the Control period		
		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
(A)	Manpower as on 1st April (Opening Balance)	45	58	58	62	67
(B)	Retirement during the Fiscal Year	1	3	1	0	1
(C)	Recruitment during the Fiscal Year	14	4	5	5	5
(D)	Resignation during the Fiscal Year	0	1	0	0	0
(E)	Manpower as on 31st March (Closing balance)	58	58	62	67	72

5.4.3.4 SLDC requests the Hon'ble Commission to approve the Employee Expenses for FY 2022-23 to FY 2024-25 as shown in the above table without any disallowance.

5.4.4 Normative Calculation of A & G Expenses for FY 2022-23 to FY 2024-25

5.4.4.1 Regulation 102.4 of AERC (MYT Regulations), 2018 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 43: Administration & General Expenses for FY 2022-23 to FY 2024-25

Normative A&G Expense (Rs. Crs.)		FY 2022-23	FY 2023-24	FY 2024-25
1	A&G Expense for Previous year	0.34	0.35	0.35
2	WPI Inflation	2.41%	2.41%	2.41%



Normative A&G Expense (Rs. Crs.)		FY 2022-23	FY 2023-24	FY 2024-25
3	Normative A&G Expense	0.35	0.35	0.36

5.4.4.2 Thus, SLDC requests the Hon'ble Commission to approve the proposed A&G expenses for FY 2022-23 to FY 2024-25 as shown in the above table without any disallowance.

5.4.5 Training and Capacity Building of SLDC Employees

5.4.5.1 SLDC 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. These technologies are posing different challenges for power sector, which need to overcome well within time so as to have effective operational benefits.

5.4.5.2 It can be seen that rigorous training at different transmission company carried out in regular interval, which is effective and necessary for the employees. In times of Covid-19, SLDC aims to switch to online training courses offered by third party training institutes instead of conventional training workshops as conducted earlier.

5.4.5.3 SLDC proposes to engage in technical training on "Power System communications, SCADA, EMS", "Reactive Power management", "Power System protection" and on "HVDC Transmission System".

5.4.5.4 The detail training list of SLDC employees from FY 2022-23 to FY 2024-15 is attached as **Annexure-IV**.

5.4.5.5 Therefore, SLDC would like to invest in educating and enhancing the employees through such various online workshops with an estimated cost of Rs. 0.19 Cr. , Rs. 0.23 Cr. and Rs. 0.26 Cr for FY 2022-23, FY 2023-24 and FY 2024-25 respectively.

5.4.5.6 The Summary of projected O&M Expenses and Training Expenses for FY 2022-23 to FY 2024-25 is as follows



Table 44: Operation and Maintenance Expenses - FY 2022-23 to FY 2024-25
(Rs. Crores)

S. No.	Particulars	SLDC Projection		
		FY 2022-23	FY 2023-24	FY 2024-25
1	O&M Expenses (excluding Training Expenses)	7.20	8.70	10.43
2	Employee Cost	6.31	7.76	9.31
3	Repair & Maintenance	0.54	0.59	0.76
4	Administrative & General Expenses	0.35	0.35	0.36
5	Training Expenses	0.19	0.23	0.26

5.4.5.7 SLDC requests the Hon'ble Commission to approve the normative O&M Expenses and Training Expenses for FY 2022-23 to FY 2024-25 as shown in the above table.

5.5 Capital Expenditure and Capitalization for MYT Control Period FY 2022-23 to FY 2024-25

5.5.1 In accordance with Regulation 6 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021. SLDC has submitted the projected capital expenditure and Capitalisation for FY 2022-23 to FY 2024-25. Capital expenditure along with capitalization of SLDC for MYT Control Period FY 2022-23 to FY 2024-25 are as follows:

Table 45: Summary of Capital Expenditure for FY 2022-23 to FY 2024-25

S.N	Particulars	FY 2022-23	
		SLDC Submission (Rs. Lakhs)	JUSTIFICATION
1	Civil works	20.00	Renovation of server room, reconstruction of office chambers, painting of office building
2	Lines, Cable Networks etc.	1.00	Procurement & installation at the office premises
3	Office Equipment	3.00	Desktops and network printer for establishment section, network printer for IT/SCADA
4	Furniture & Fixtures	2.00	Procurement of furniture at SLDC office
5	PSDF	1025.0	SAMAST(Scheduling, Accounting, Metering and Settlement of Transaction)
	Total	1285.0	



S.N	Particulars	FY 2023-24	
		SLDC Submission (Rs. Lakhs)	JUSTIFICATION
1	Civil works	20.00	Construction Of Multilevel Car Parking, Renovation of washroom
2	Lines, Cable Networks etc.	2.00	Procurement & installation of new 33/0.4kv Transformer and accessories
3	Furniture & Fixtures	2.00	Procurement of furniture at SLDC office
	Total	24.00	

S.N	Particulars	FY 2024-25	
		SLDC Submission (Rs. Lakhs)	JUSTIFICATION
1	Civil works	20.00	Renovation and construction of rooms for SAMAST project, construction of parking shed, renovation of gents' toilet for officers and staff of Control Room.
2	Lines, Cable Networks etc.	2.00	Procurement & installation of new 33/0.4kv Transformer and accessories
3	Furniture & Fixtures	2.00	New furniture for officers to be seated in newly renovated rooms
4	Office Equipment	5.00	Air Conditioners in the newly renovated rooms designated for officers
5	PSDF	3900	Proposed Upgradation of existing SCADA control centre and set up backup SLDC
	Total	3929	

Table 46: Summary of Capitalisation for 2022-23 to FY 2024-25

Particulars	Projected Capitalisation (Rs. Lakhs)		
	FY 2022-23	FY 2023-24	FY 2024-25
Land			
Building			
Hydraulic			
Other Civil Works	20	20	20
Plant & Machinery			
Lines & Cable Network	1	2	2
Vehicles			
Furniture & Fixtures	2	2	2
Office Equipment	3	-	5
SAMAST	1025.0	-	-
SCADA Upgradation	-	-	3900



Particulars	Projected Capitalisation (Rs. Lakhs)		
	FY 2022-23	FY 2023-24	FY 2024-25
Total Capitalisation (Rs. Lakhs.)	1051	24	3929

5.5.2 SCADA system in SLDC, Kahilipara was upgraded in November 2015 and will complete its life cycle of 7 years in November 2022 in compliance to the depreciation of 15 % for IT and Software system as per CERC. The overall project includes the planning, design, engineering, and implantation of SCADA/ EMS at SLDC.

5.5.3 It is to mention 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 during the MYT control period for 2022-23 to FY 2024-25. Hence the projects once capitalized, shall reflect higher capitalization than the incurred capital expenditure under projection for FY 2022-23 to FY 2024-25.

5.5.4 SLDC requests the Hon'ble Commission to approve the Capital Expenditure and Capitalisation for FY 2022-23 to FY 2024-25 as provided in the above table.

5.6 Funding of Capital Expenditure and Capitalization for FY 2022-23 to FY 2024-25

5.6.1 The funding of above-mentioned Capital Expenditure is mostly envisaged through Grant and Loan.

Table 47: Funding of Capital Expenditure for FY 2022-23 to FY 2024-25

(Rs. Crores)				
S.N.	Particulars	FY 2022-23	FY 2023-24	FY 2024-25
1	Grant	1.03	-	39.00
2	Equity	-	-	-
3	Debt	0.26	0.24	0.29
4	Total Capital Expenditure	1.28	0.24	39.29

Table 48: Funding of Capitalisation for FY 2022-23 to FY 2024-25

(Rs. Crores)				
S.N.	Particulars	FY 2022-23	FY 2023-24	FY 2024-25
1	Grant	10.25	-	39.00
2	Equity	-	-	-
3	Debt	0.26	0.24	0.29
4	Total Capitalisation	10.51	0.24	39.29



5.6.2 SLDC requests the Hon'ble Commission to approve the funding of Capitalisation for FY 2022-23 to FY 2024-25 as shown in the above table.

5.7 Gross Fixed Assets for FY 2022-23 to FY 2024-25

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

Table 49: 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	-	-	-	-
2	Building	0.03	-	-	0.03
3	Hydraulic	-	-	-	-
4	Other Civil Works	0.04	0.20	-	0.24
5	Plant & Machinery	4.84	10.25	-	15.09
6	Lines & Cable Network	0.08	0.01	-	0.09
7	Vehicles	0.01	-	-	0.01
8	Furniture & Fixtures	0.22	0.02	-	0.24
9	Office Equipment	0.18	0.03	-	0.21
10	Any other assets	-	-	-	-
	Total	5.39	10.51	-	15.90

Table 50: 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	-	-	-	-
2	Building	0.03	-	-	0.03
3	Hydraulic	-	-	-	-
4	Other Civil Works	0.24	0.20	-	0.44
5	Plant & Machinery	15.09	-	-	15.09
6	Lines & Cable Network	0.09	0.02	-	0.11
7	Vehicles	0.01	-	-	0.01
8	Furniture & Fixtures	0.24	0.02	-	0.26
9	Office Equipment	0.21	-	-	0.21
10	Any other assets	-	-	-	-



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
	Total	15.90	0.24	-	16.14

Table 51: 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	-			-
2	Building	0.03			0.03
3	Hydraulic	-			-
4	Other Civil Works	0.44	0.20		0.64
5	Plant & Machinery	15.09	39.00		54.09
6	Lines & Cable Network	0.11	0.02		0.13
7	Vehicles	0.01			0.01
8	Furniture & Fixtures	0.26	0.02		0.28
9	Office Equipment	0.21	0.05		0.26
10	Any other assets	-	-		
	Total	16.14	39.29	-	55.43

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

5.8 Depreciation for FY 2022-23 to FY 2024-25

5.8.1 Depreciation has been computed as per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021 for 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 during the year. The addition of assets during FY 2022-23 to FY 2024-25 has been projected considering capital expenditure plan for FY 2022-23 to FY 2024-25.

5.8.2 The Closing Gross Block of Fixed Assets for the FY 2021-22 has been considered as the opening balance of assets for FY 2022-23.

5.8.3 As specified in 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.

5.8.4 The Depreciation of assets created through Grant has been reduced before arriving at Net depreciation. The depreciation for FY 2022-23 to FY 2024-25 is tabulated below.

Table 52: Depreciation for FY 2022-23

(Rs. Crores)

S.N	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land	0.00%	-	-	-
2	Building	3.34%	0.01	-	0.01
3	Hydraulic	5.28%	-	-	-
4	Other Civil Works	3.34%	0.01	0.00	0.01
5	Plant & Machinery	5.28%	3.45	0.53	3.98
6	Lines & Cable Network	5.28%	0.01	0.00	0.02
7	Vehicles	9.50%	0.01	0.00	0.01
8	Furniture & Fixtures	6.33%	0.08	0.01	0.09
9	Office Equipment	6.33%	0.09	0.01	0.10
	Total		3.65	0.56	4.21
(a)	Gross Depreciation				4.21
(b)	Gross Fixed Assets excluding Land				15.90
(c)	Grant towards GFA				14.16
(d)	Gross Depreciation during the year				0.56
(e)	Less: Dep towards assets through Grant/Consumer contribution				0.50
(f)	Depreciation for the year (excluding assets funded through Grant)				0.06

Table 53: Depreciation for FY 2023-24

(Rs. Crores)

S.N	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land	0.00%	-	-	-
2	Building	3.34%	0.01	-	0.01
3	Hydraulic	5.28%	-	-	-



(Rs. Crores)					
S.N	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
4	Other Civil Works	3.34%	0.01	0.01	0.02
5	Plant & Machinery	5.28%	3.98	0.80	4.77
6	Lines & Cable Network	5.28%	0.02	0.01	0.02
7	Vehicles	9.50%	0.01	0.00	0.01
8	Furniture & Fixtures	6.33%	0.09	0.02	0.11
9	Office Equipment	6.33%	0.10	0.01	0.11
	Total		4.21	0.84	5.06
(a)	Total Depreciation				5.06
(b)	Gross Fixed Assets excluding Land				16.14
(c)	Grant towards GFA				14.16
(d)	Gross Depreciation during the year				0.84
(e)	Less: Dep towards assets through Grant/Consumer contribution				0.74
(f)	Depreciation for the year (excluding assets funded through Grant)				0.10

Table 54: Depreciation for FY 2024-25

(Rs. Crores)					
S.N	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land	0.00%	-		-
2	Building	3.34%	0.01		0.01
3	Hydraulic	5.28%	-	-	-
4	Other Civil Works	3.34%	0.02	0.02	0.04
5	Plant & Machinery	5.28%	4.77	1.83	6.60
6	Lines & Cable Network	5.28%	0.02	0.01	0.03
7	Vehicles	9.50%	0.01	0.00	0.01
8	Furniture & Fixtures	6.33%	0.11	0.02	0.13
9	Office Equipment	6.33%	0.11	0.01	0.13
	Total		5.06	1.88	6.94
(a)	Total Depreciation				6.94
(b)	Gross Fixed Assets excluding Land				55.43
(c)	Grant towards GFA				53.16
(d)	Gross Depreciation during the year				1.88
(e)	Less: Dep towards assets through Grant/Consumer contribution				1.81



(Rs. Crores)					
S.N	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
(f)	Depreciation for the year (Excluding assets funded through Grant)				0.08

5.8.5 Thus, SLDC requests the Hon'ble Commission to approve the depreciation for FY 2022-23 to FY 2024-25 as shown in the above table.

5.8.6 The detailed computation of depreciation for the control period is provided as **Annexure-V**.

5.9 Interest and Finance Charges for FY 2022-23 to FY 2024-25

5.9.1 The Interest and Finance Charges for FY 2022-23 to FY 2024-25 is tabulated in table below.

Table 55: Interest and Finance Charges for FY 2022-23 to FY 2024-25
(Rs. Crores)

S.N.	Particulars	FY 2022-23	FY 2023-24	FY 2024-25
1	Net Normative Opening Loan	0.93	1.13	1.26
2	Addition of normative loan during the year	0.26	0.24	0.29
3	Normative Repayment during the year	0.06	0.10	0.08
4	Net Normative Closing Loan	1.13	1.26	1.48
5	Interest Rate	10.08%	10.08%	10.08%
6	Interest Expenses on Loan	0.10	0.12	0.14
7	Finance Charges	-	-	-
8	Total Interest and Finance Charges	0.10	0.12	0.14

5.9.2 In view of the above, SLDC requests the Hon'ble Commission to approve the interest and finance charge for FY 2022-23 to FY 2024-25 as shown in the above table.

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

5.10.1 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 56: Interest on working capital for FY 2022-23 to FY 2024-25
(Rs. Crores)

S.N.	Particulars	Units	SLDC Projection		
			FY 2022-23	FY 2023-24	FY 2024-25
1	O&M expenses for 1 month	Rs. Crore	0.60	0.72	0.87
2	Maintenance spares @ 15% of O&M	Rs. Crore	1.08	1.30	1.57
3	Receivables for two months	Rs. Crore	1.29	1.57	1.87
4	Total Working Capital	Rs. Crore	2.97	3.60	4.31
5	Rate of Interest	%	9.65%	9.65%	9.65%
6	Interest on Working Capital	Rs. Crore	0.29	0.35	0.42

5.10.2 In view of the above, SLDC requests the Hon'ble Commission to approve the interest on working capital for FY 2022-23 to FY 2024-25 as shown in the above table.

5.11 Return on Equity for FY 2022-23 to FY 2024-25

5.11.1 Since SLDC has not envisaged any equity addition for FY 2022-23 to FY 2024-25, therefore, no return on equity can be projected for FY 2022-23 to FY 2024-25. However, if any equity is infused in the future, then same can be submitted during the Truing Up for respective years.

5.12 Taxes for FY 2022-23 to FY 2024-25

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

5.13 Non-Tariff Income for FY 2022-23 to FY 2024-25

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



5.13.2 The projected income in this category comprises of SLDC charges paid by IEX. Projected Non-tariff Income are shown in the table below.

Table 57: Non-Tariff Income for FY 2022-23 to FY 2024-25
(Rs. Crores)

S. No	Particulars	SLDC Projection		
		FY 2022-23	FY 2023-24	FY 2024-25
1	Other Non-Tariff Income			
2	Other Miscellaneous	0.10	0.10	0.10
3	Total	0.10	0.10	0.10

5.13.3 SLDC submits to the Hon'ble Commission to approve the above Non-Tariff Income for FY 2022-23 to FY 2024-25.

5.14 Contribution towards Contingency Reserves:

5.14.1 The Government of India, under the Information Technology Act, 2000 and the Rules therein for Reasonable Security Practices published in 2011, require all organizations to implement ISO:27001 as the recommended Information Security Management System for legal compliance.

5.14.2 In accordance with clause 4.6.5 of Indian Electricity Grid Code, all the utilities have cyber security framework to identify the critical cyber asset and protect them to support reliable operation of the Grid.

5.14.3 CERC has notified the regulations for identification and protection of critical assets under Communication System for inter-State transmission of Electricity Regulations, 2016, the extract of the above Regulation is provided below.

“ ...

(ii) CEA shall formulate and notify technical standards, cyber security requirements in accordance with the Cyber security Policy of the Govt of India from time to time, protocol for the communication system for Power Sector within the country including the grid integration with the grid of the neighboring countries.”

5.14.4 There are several instances of Cyber-attack in the form of ransomware virus hitting more than 150 countries as on 12.05.2017. There are few instances like black out in three cities of USA on 21.04.2017, Ukraine's power grid on 17.12.2016, Korea Hydro and Nuclear Co Limited in December 2014, Iran's Nuclear plant in 2010.



5.14.5 In view of the above, SLDC requests the Hon'ble Commission to allow the contribution towards contingencies for the future requirements of cyber-attacks and firewall issues. SLDC has considered 0.1% of GFA for contingency reserves.

Table 58: Contribution towards Contingency Reserves for FY 2022-23 to FY 2024-25

(Rs. Crores)

S. No.	Particulars	Projection		
		FY 2022-23	FY 2023-24	FY 2024-25
1	Opening GFA	5.15	5.39	15.90
2	% Factor	0.1%	0.1%	0.1%
	Contribution towards Contingency Reserves	0.01	0.01	0.02

5.14.6 SLDC humbly submits to the Hon'ble Commission to approve the above Contribution towards Contingency Reserves for FY 2022-23 to FY 2024-25.

5.15 Statutory fees and charges payable by SLDC

5.15.1 SLDC submits that any Statutory fees and charges for FY 2022-23 to FY 2024-25 has not yet envisaged, therefore, no Statutory fees and charges can be projected for FY 2022-23 to FY 2024-25. However, if applicable in any year then same can be submitted during the Truing Up for respective years.

5.16 Aggregate Revenue Requirement for FY 2022-23 to FY 2024-25

5.16.1 Based on the category-wise expense as described above, the Aggregate Revenue Requirement during MYT Control Period for FY 2022-23 to FY 2024-25 of SLDC has been determined below.

Table 59: Annual Revenue Requirement for SLDC for FY 2022-23 to FY 2024-25

(Rs. Crores)

S. No.	Particulars	ARR Projection		
		FY 2022-23	FY 2023-24	FY 2024-25
1	O&M Expenses	7.20	8.70	10.43
A	Employee Cost	6.31	7.76	9.31
B	R&M Expenses	0.54	0.59	0.76
c	A&G Expenses	0.35	0.35	0.36
d	Training Expenses	0.19	0.23	0.26
2	Depreciation	0.06	0.10	0.08
3	Interest & Finance Charges	0.10	0.12	0.14



(Rs. Crores)

S. No.	Particulars	ARR Projection		
		FY 2022-23	FY 2023-24	FY 2024-25
4	Interest on Working Capital	0.29	0.35	0.42
5	Return on Equity	0.00	0.00	0.00
6	Contribution towards Contingency Reserves	0.01	0.01	0.02
7	Less: Non-Tariff Income/ Other Income	0.10	0.10	0.10
8	Aggregate Revenue Requirement	7.74	9.40	11.24

5.16.2 The Hon'ble Commission is requested to approve the above ARR for FY 2022-23 to FY 2024-25.

5.17 Determination of Tariff

5.17.1 For Determination of Tariff, the existing peak load for FY 2021-22 of 2120 MW is escalated by 10% for arriving at peak load for FY 2022-23.

5.17.2 Revenue gap / (surplus) with carrying / (holding) cost for FY 2022-23

Table 60 Revenue gap/ Surplus for FY 2022-23

Particulars (B)	Rs. Crores		
	True up for FY 2020-21	APR for FY 2021-22	ARR for FY 2022-23
Opening Balance	-	0.40	0.40
Recovery/(Addition) during the year	0.40	-	0.40
Closing Balance	0.40	0.40	-
Rate of Interest (%)	10.05%	9.65%	9.65%
Carrying / (Holding Cost)	0.02	0.04	0.02
Total Carrying / (Holding Cost)			0.08

5.17.3 The above table reflects the gap on account of True Up for FY 2020-21. The rate of interest has been considered equal to 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 as per AERC (MYT Regulations) 2018 for FY 2021-22 and for the computation of rate of interest for true up of FY 2020-21, the MCLR rate as prevalent for FY 2020-21 has been considered.



Table 61 : Tariff Computation for FY 2022-23

Particulars	FY 2022-23
Provisional Revenue surplus for FY 2020-21	0.40
Carrying cost on Revenue Surplus for FY 2020-21	0.08
Total Gap / (Surplus) (Rs. Cr)	0.48
Standalone Annual Revenue Requirement (Rs. Cr)	7.74
Previous Revenue Gap / (Surplus) with carrying cost (Rs. Cr)	0.48
Net Annual Revenue Requirement (Rs. Cr)	8.21
Peak Demand (MW)	2332
SLDC Charge (Rs./MW/Day)	96.49

5.17.4 SLDC requests the Hon'ble Commission to approve the SLDC charge of Rs. 96.49/MW/Day for FY 2022-23.



6 PRAYERS TO THE HON'BLE COMMISSION

1. The present petition provides, SLDC'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, SLDC respectfully seeks an opportunity to present their case prior to the finalization of the Tariff Order. SLDC believes that such an approach would go a long way towards providing a fair opportunity to all the stakeholders including SLDC and may eliminate the need for a review or clarification.
3. SLDC 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 SLDC; and
 - The principles contained in AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations 2018 and 2021;
 - To admit the Tariff Petition as per the provisions of the AERC (MYT) Regulations 2018 for Truing up of FY 2020-21, APR for FY 2021-22;
 - To admit the Tariff Petition as per the provisions of the AERC (MYT) Regulations 2021 for ARR for MYT Control Period for FY 2022-23 to FY 2024-25;
 - To consider present Petition for further proceedings before Hon'ble Commission;
 - To approve the total recovery of ARR and revenue gap along with other claims as proposed by SLDC;
 - To allow the ARR based on assumptions wherever considered, till the segregation of accounts of SLDC is carried out.
 - 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 SLDC to make further submissions, addition and alteration to this Petition as may be necessary from time to time;

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 31st March, 2021	As at 31st March, 2020
<u>I. EQUITY & LIABILITIES</u>			
(A) Shareholder's Funds			
(a) Share Capital	1	9,993	9,993
(b) Reserves and Surplus	2	1,68,386	1,61,676
(B) Share Application Money (Pending Allotment)	3	-	-
(C) Non Current Liabilities			
(a) Long Term Borrowings	4	28,492	67,520
(b) Long Term Provisions	5	303	1,163
(D) Current Liabilities			
(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
Total ::		3,62,019	3,53,102
<u>II. ASSETS</u>			
(A) Non-Current Assets			
(a) Fixed Assets			
(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) Current Assets			
(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
Total ::		3,62,019	3,53,102
Significant Accounting Policies	I		

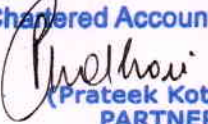
The accompanying notes form an integral part of these financial statements.

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

13/09/2021


(M. Konwar)
Independent
Director


(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 31st March, 2021	Year ended 31st March, 2020
<u>I. INCOME</u>			
(a) Revenue From Operations	19	38,775	27,260
(b) Other Income	20	6,424	7,034
Total Revenue ::		45,199	34,294
<u>II. EXPENDITURE</u>			
(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
Total Expenses ::		47,461	52,454
Profit (Loss) Before Tax (I-II)		(2,262)	(18,160)
<u>III. TAX EXPENSES</u>			
(a) Current Tax		-	-
(b) Deferred Tax		-	-
Profit (Loss) for the period		(2,262)	(18,160)
<u>IV. Earnings per share :</u>			
(a) Basic (In ₹)	25	(23)	(182)
(b) Diluted		-	-
Significant Accounting Policies	I		

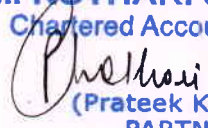
The accompanying notes form an integral part of these financial statements.

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 st March, 2021	Year ended 31 st March, 2020
A	Cash Flow from Operating Activities		
	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	-	-
	Operating Profit (loss) before Working Capital changes	10,914	(7,160)
	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
	Net Cash Flow from Operating Activities	51,652	6,568
B	Cash Flow from Investment Activities		
	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
	Net Cash Flow from Investing Activities	(5,555)	(15,737)
C	Cash Flow from Financing Activities		
	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)
	Net Cash Flow from Financing Activities	(37,346)	1,638
	Net Changes in Cash and Cash Equivalents (A+B+C)	8,751	(7,531)
	Opening Balance of Cash and Cash Equivalents	91,493	99,024
	Closing Balance of Cash and Cash Equivalents	1,00,244	91,493

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

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 4th 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 4th 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 31.03.2021	As on 31.03.2020	As on 31.03.2019	As on 31.03.2018	As on 31.03.2017	As on 31.03.2016
	(Provisional)	(Audited)	(Audited)	(Audited)	(Audited)	(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
31ST MARCH, 2021**

(Rs. Lakh)

Particulars	Year ended 31 st March, 2021	Year ended 31 st March, 2020
<u>I. INCOME</u>		
(a) Revenue From Operations	968	385
(b) Other Income	12	44
Total Revenue ::	980	429
<u>II. EXPENDITURE</u>		
(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
Total Expenses ::	560	607
Profit (Loss) Before Tax (I-II)	420	(178)
<u>III. TAX EXPENSES</u>		
(a) Current Tax	-	-
(b) Deferred Tax	-	-
Profit (Loss) for the period	420	(178)



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	As at 31-03-2020
Authorised Shares Capital		
10000000 equity share of 100 each	10,000	10,000
Issued, Subscribed and paid up		
(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)		
Total	9,993	9,993

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
Capital Reserves	1,95,835	1,88,059
Other Reserve	14,411	13,215
Profit & Loss Account :		
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)
Total	1,68,386	1,61,676

(₹ Lakh)

2.1 Capital Reserve Includes :-As at 31-03-2021As at 31-03-2020

(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	-	-
Total	-	-



4. LONG TERM BORROWINGS

(₹ Lakh)

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

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
Provision For Employee Benefits :		
Liability towards Pension Trust	303	1,163
Others :		
Provision for doubtful loans and advances	-	-
Total	303	1,163

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
SECURED :		
Bank Overdraft Account	-	-
UNSECURED :		
Total	-	-

7. **TRADE PAYABLE**

(₹ Lakh)

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



ASSAM ELECTRICITY GRID CORPORATION LIMITED

8. OTHER CURRENT LIABILITIES

(₹ Lakh)

Particulars	As at 31-03-2021	As at 31-03-2020
Repayment due on Secured Loan :		
	-	-
Sub-Total	-	-
Repayment due on Unsecured Loan :		
Repayment due on ADB Loan	3,519	-
Repayment due on State Govt. Loan	35,347	-
Sub-Total	38,866	-
Interest accrued and due :		
Interest accrued and due	64,210	55,820
Sub-Total	64,210	55,820
Other Payables :		
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	-	-
Sub-Total	30,139	32,049
Total	1,33,215	87,869

8.1 Repayment due on Unsecured Loan includes :

(₹ Lakh)

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

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
TANGIBLE ASSETS									
OWN ASSETS									
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
Total	2,39,350	16,963	2,56,312	1,25,344	12,303	-	1,37,647	1,18,666	1,14,008
CAPITAL WORK IN PROGRESS								80,332	86,908

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 :-

(a) Capital works in progress

(b) Advance to suppliers/contractors (Capital)

As at 31-03-2021

79,401

931

(₹ Lakh)

As at 31-03-2020

85,977

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	-	-
Total	5,348	5,348

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
<u>Long Term Trade Receivable</u>		
Unsecured Considered Good	-	-
<u>Others</u>		
Deferred Cost	-	-
Exp. On Surveys/Feasibility Studies	27	35
Total	27	35

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	-	-
Total	-	-



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
Gross Total	3,237	3,655
Less Provision Against Stock	1,788	1,788
Net Total	1,449	1,867

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
Total	14,761	13,188

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
Total	1,00,244	91,493

- 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)

	As at 31-03-2021	As at 31-03-2020
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
Total	89,823	74,143



17. SHORT TERM LOANS & ADVANCES

(₹ Lakh)

Particulars	As at 31-03-2021	As at 31-03-2020
(Unsecured & Considered Good)		
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	-	-
Total	2,844	2,819

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
Total	38,348	37,436

18.1 As per GoA's notification No. PEL. 190/2004/69 dated 4th 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	Year ended 31-03-2020
Wheeling Charges (Transmission Charges) From APDCL	37,566	24,955
Wheeling Charges (Transmission Charges) From Open Access Consumers	1,202	2,160
Income from Transmission Incentive bill	7	145
Total	38,775	27,260

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
Power injected to DISCOM & OA Consumers :	9421.05	9290.31
Power injected to APDCL & OA Consumers :		
APDCL		
OA Consumers		
Total	9421.05	9290.31
Transmission Loss in AEGCL Network	325.54	327.46
Percentage of Transmission Loss	3.34	3.40



20. OTHER INCOME

(₹ Lakh)

Particulars	Year ended 31-03-2021	Year ended 31-03-2020
Interest		
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
Dividend		
Dividend from Investment in liquid fund	742	374
Net Gain on Sale of Investment		
Short Term Capital Gain from liquid fund	-	-
Long Term Capital Gain from liquid fund	-	-
Others		
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
Total	6,424	7,034

21. EMPLOYEE BENEFITS EXPENSE

(₹ Lakh)

Particulars	Year ended 31-03-2021	Year ended 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
Total	14,499	15,728



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
Total	7,289	5,754

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	1,995	1,716
Sub-Total	8,666	7,177
Less Interest Capitalised	1,377	1,424
Total	7,288	5,753

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.



ASSAM ELECTRICITY GRID CORPORATION LIMITED

23. DEPRECIATION AND AMORTIZATION EXPENSES

(₹ Lakh)

Particulars	Year ended 31-03-2021	Year ended 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
Total	11,550	10,153



ASSAM ELECTRICITY GRID CORPORATION LIMITED

24. OTHER EXPENSES

(₹ Lakh)

Particulars	Year ended 31-03-2021	Year ended 31-03-2020
Repairs And Maintenance Expenses :		
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
Transmission Charge To PGCIL	-	3,755
Establishment Expenses :		
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
Other Debits To Revenue :		
Miscellaneous losses written off	5	117
Write-off of deferred revenue expenditure	-	-
Assets De-Commissioning Costs :		
Transmission lines/sub-stations de-commissioning costs	4	-
Bulk Supply Tariff :		
Bulk Supply Tariff	13,690	13,549
Prior Period Charges / (Credits)		
Net Prior Period Charges/(Credits)	(2,021)	588
Total	14,123	20,819



	Year ended 31-03-2021	(₹ Lakh) Year ended 31-03-2020
24.1 <u>Prior Period Item Includes</u>		
<u>Prior Period Expenses and Losses :</u>		
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	-	-
<u>Prior Period Income :</u>		
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 /-



25. EARNINGS PER SHARE (EPS)

Particulars	(₹ Lakh)	
	Year ended 31-03-2021	Year ended 31-03-2020
Net Profit After Tax as per Statement of Profit & Loss	(2,262)	(18,160)
Number of Equity Shares	99,93,194	99,93,194
Earnings Per Share (In ₹)	(23)	(182)
Face Value per Equity Share (In ₹)	100	100

26. RELATED PARTY DISCLOSURE:-**1. Related Party and his relationship : Key Management Personnel**

D.J. Hazarika

Managing Director

(W.e.f. 01.04.2020 to 31.03.2021)

2. Disclosure of transactions between the Corporation and the related parties and status of outstanding balances :

Particulars	Amount
(a) Salary/Remuneration	Nil
(b) Travelling Allowance	Nil
(c) Outstanding balances	Nil

27. Assets other than vehicles are not insured. Vehicles are also insured only for liabilities that may arise towards third parties.

28. Accounts in respect of Medical Expenses Reimbursement, Leave Travel Concession, Earned Leave Encashment, Telephone Charges, Electricity Charges, and Water Charges are maintained on accrual basis.

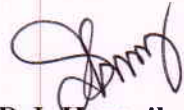
29. The internal audit of the Corporation's field units are being carried out by its own audit staff. The internal audit staff conducts internal audit of various field offices as well as head quarter. Reports are placed with MD, AEGCL. Any serious matter is discussed in Audit Committee of the Corporation.



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

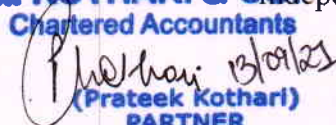


(D.J. Hazarika)
Managing Director



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

For R. M. KOTHARI & CO.
Chartered Accountants



(Prateek Kothari)
PARTNER
M. No. 413362



(M. Konwar)
Independent Director



(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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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; 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"> - Evaluated and tested the effectiveness of the Company's design of internal controls relating to recognition and measurement of revenue from Transmission of Electricity. - Verified the accounting of revenue from Transmission of Electricity based on tariff rates approved by the AERC and modified later. <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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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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- 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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- 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
Partner

Membership No: 413362

UDIN - 21413362AAAAA S3031

Date: 13.09.2021

Place: Guwahati

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

1. Property, Plant & Equipment

- 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.
- 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.
- 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

- 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/-
- 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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- 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
Total Accrued interest not booked				19,84,310.00

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/-	1. Payment to Ananta Trade centre Inv No 633 dtd 19-04-20 Rs. 19700/- 2. Labour payment for Painting job Rs.31530/- 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/-
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 2. Payment to Meals Your Way- bill No MYW/CD-03-07626 dtd 14/03/2020 amounting to Rs 39200/- 3. Payment made to Sharmistha 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. Short Term Loans & Advances

- 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.
- 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.

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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 nd Floor to 6 th 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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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 - 21413362 AAAAAS3031

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/ 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	A Y 2017-2018	Not made available to us
Income Tax Act	Section 270(A), Income Tax Act	Assessing Officer	A Y 2018-2019	Not made available to us
Income Tax Act	Section 143(1)(a), 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

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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. 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? 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


PRATEEK KOTHARI
Partner

Membership No: 249362

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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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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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- VS- APDCL and Ors	Misc. (J) Case No. 136/2019 in 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- AEGCL & Ors	WP(C) 1766/2021	Case is regarding land under Kamapur Sub-Station
B. Cases related to Transmission Line (Right of Way)			
Sr. No.	Party Name	Case No and year of filing	Subject matter of the case
1.	Sri Babu Gosh and Ors - VS- AEGCL and Ors	WP (C) No. 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 Prajapati & Ors- VS- AEGCL & Ors	T.S. No. 34/2015	Petitioner prayed for shifting of Rupai- Tinsukia Lila Line from his land.
3.	Sri Champak Deka and one other.-VS- AEGCL & Ors	WP (C) No. 4778/2015	Petitioner claimed for Zirat Compensation against Rangia - Sipajhar-Rowta Transmission line.
4.	Meera Banik- VS- AEGCL & Ors	Misc. Petition 222/2016 in Rev Petition 118/2012	Petitioner claimed for enhancement of Compensation for transmission line crossed over their land at Karimganj.
5.	Kanuram Borgoyari- VS-AEGCL	M.S.O 7/2016	Plaintiff claimed for Compensation against land for Rangia - Salakati Transmission Line
6.	Ratan Sutradhar VS AEGCL & Ors	WP (C) No. 4984/2016	Petitioner claimed for zirat compensation against Rangia-Salakati Transmission line
7.	Harus Ali Laskar -VS AEGCL and Ors	WP (C) No. 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 & Ors-VS-AEGCL and Ors	WP (C) No. 5223/2018	Petitioner Prayed for proper assessment of land and Zirat compensation for Rangia- Salakati transmission line.
9.	Sri Jagadish Barman VS The State of Assam & Ors	WP (C) No. 5988/2018	Petitioner claimed for Zirat Compensation and Land Compensation against Chandrapur- Kahilipara Transmission Line.

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10.	Sri Thanu Mushahary-VS- The Union of India	WP (C) No.8708/2018	Line compensation related to PGCIL but AEGCL has been arrayed as party
11.	Sri Dhanjit Kr. Roy- VS-The Union of India and Ors	WP (C) No. 5918/2018	Petitioner prayed for adequate compensation against Rangia-Salakati transmission line crossed over petitioner's land
12.	Prathiba Basumatary -VS- Union of India and Ors	WP (C) No. 6272/2018	Regarding PGCIL Transmission Line crossed over Petitioner's Land but AEGCL has been arrayed as Party.
13.	Jalil Seikh &3 Ors- VS-AEGCL	WP (C)No.1378/201 9	Claimed for proper assessment of compensation against 220kV DC Transmission line from Salakati-Rangia .
14.	Jiten Boro and Ors - VS-AEGCL and Ors	WP (C) 8022/2018	Petitioner claimed for Enhancement of Compensation for Rangia-Salakati Transmission Line
15.	Hatigor Tea Estate - VS-The Union of India	WP (C) No. 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 das - VS- AEGCL and Ors	T.S. No. 7/19	Plaintiff claimed for compensation against 132kV Transmission Line, 33kV,11 kV Line etc .at Nagaon
C.	Cases related to HR and Finance wing		
Sr. No.	Party Name	Case No and year of filing	Subject matter of the case
1.	Sri Dinesh Chandra Deka -VS-AEGCL	WP (C) No. 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. Boragohain -VS- AEGCL and Ors	WP (C) No. 767/2016	Petitioner claimed for his promotion and retirement benefit.
3.	Sri Chandan Uria VS- AEGCL	WP (C) No. 5242/2016	Petitioner claimed for recruitment in AEGCL as Sahayak.
4.	Smti Protima Gogoi 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 & Ors-VS-State Assam & Ors	WP (C) No. 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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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 st august 2020.
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) No.1754/2021	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) No.119/2021	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)No.7589/2017 and 7790/2018 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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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 05/EP AEGCL/2020		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.
F Case Related to termination of Contract By AEGCL				
1.	M/S Megha Electricals-VS- State of Assam and Ors	WP(C) No. 8023/2019		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 (C) 5518/2020		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. 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 TRANSMISSION AND TRANSFORMATION 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	1,78,345
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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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) A	Outstanding principal amount of the loan amount (AEGCL) B	Interest Overdue C	Penal interest as per AEGCL Calculation (B+C)*2.75%	Corrected Figure of penal interest (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	-
Total	5,043,270,324.00	3,183,413,186.80	3,599,454,786.80	3,656,112,966.30	199,528,113.21	188,086,969.21	1,14,41,144.00



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R.M.KOTHARI & CO

CHARTERED ACCOUNTANTS

FRN – 000143C

GSTN – 18-AAGFR9120E-1Z9

Table 4 (Part of Independent Auditors Report)

Details of Mandatory ROC Forms

Sl 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 CFS XBRL	AOC -4 XBRL FY 2019-2020	Filed on 05.08.2021



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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 L. N O.	STATUTORY AUDITOR'S OBSERVATION	MANAGEMENT'S REPLY
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.	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 L. N 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 & 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&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 & 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 & 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&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 L. N O.	STATUTORY AUDITOR'S OBSERVATION	MANAGEMENT'S REPLY
		<p>3. <u>T&T Division Jorhat</u>: 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"> - 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/- 	<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 L. N O.	STATUTORY AUDITOR'S OBSERVATION				MANAGEMENT'S 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.</p> <p>The differences are highlighted in the table below:</p> <table><tr><th>Funds</th><th>Calculations of Funds Utilized for apportionment of various funds as Per AEGCL calculations (in Crores)</th><th>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}</th><th>Difference in Proportionate amount utilized (In Crores)</th></tr><tr><td>State Govt Loan</td><td>674.33</td><td>542.73</td><td>131.60</td></tr><tr><td>State Govt Grant</td><td>902.21</td><td>751.62</td><td>150.59</td></tr><tr><td>ADB Loan</td><td>62.80</td><td>95.67</td><td>-32.87</td></tr><tr><td>ADB Grant</td><td>634.69</td><td>966.86</td><td>-332.17</td></tr><tr><td>Central Govt Grant</td><td>293.92</td><td>236.56</td><td>57.36</td></tr></table> <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>				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	AEGCL receives funds from various sources viz., State Govt. Loan & Grant, ADB Loan & Grant and Central Govt. Grant. Some portion of these funds are utilized for Capital Works (CWIP & 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 & 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
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)																										
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S L. N O.	STATUTORY AUDITOR'S OBSERVATION	MANAGEMENT'S 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>Interest capitalization of ADB Loan: -</p> <p>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 AS 28 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. (Ref. Table 1)</p>	<p>There is no certainty of outflow of fund and as such Contingent Liability has not been provided in the Annual</p>

S L. N 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 L. N 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.	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.	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. AEGCL makes a

S L. N 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 Table-3 , 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.	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.	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 L. N 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.	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. <table><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><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">Total Accrued interest not booked</td><td>19,84,310.00</td></tr></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	Total Accrued interest not booked				19,84,310.00	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 ₹)																																																										
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38879669979	1,06,88,785.00	29.10.20	29.04.21	198,431.00																																																										
Total Accrued interest not booked				19,84,310.00																																																										
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 Rs.19911. 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	Rectification entries are already made for both FDs in FY 2021-22.																																																												

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	interest of Rs.39,298 was booked instead of Rs. 59,209/- as per FD Certificate																																														
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.	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.	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/-.	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.																																													
	<table><tr><th>Sr. No.</th><th>FD No.</th><th>Principal Amount</th><th>Rate of Interest</th><th>Accrued Interest</th></tr><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></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	
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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 L. N 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.	Grant	
a.	<p>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.</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>

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		<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 & 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 & Grants to AEGCL APGCL & APDCL into equity and in response, AEGCL had placed a proposal before the Govt. of Assam to convert all Loans and Grants</p>

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		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><tr><th>Sr.No.</th><th>Vendor Name</th><th>Name Of Scheme</th><th>Amount remitted</th></tr><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></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 75th Board meeting and 79th 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																			
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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.	Balance with Banks and Cash in Hand	
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

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		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

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						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. 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/-	1. Payment to Ananta Trade centre Inv No 633 dtd 19-04-20 Rs. 19700/- 2. Labour payment for Painting job Rs.31530/- 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/-	

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		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 2. Payment to Meals Your Way- bill No MYW/CD-03-07626 dtd 14/03/2020 amounting to Rs 39200/- 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.	Short Term Loans & Advances						
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

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		<p>clause 24.2 of AEGCL General Conditions of Supply and Erection, 2009.</p> <p>In this context it may be mentioned that all the above loans and advances are interest free as per the terms & conditions. The account heads & terms & 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.	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.	Reconciliation of Inter Unit A/c – Material is going on.
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.	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

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		at 31.03.2020. The remaining balance is in the process of reconciliation.
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.	Reconciliation of Inter Unit A/c Other Transaction/Adjustments is going on.
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.	This difference is in the process of reconciliation.
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.	The difference is in the process of reconciliation and necessary adjustments will be made in the subsequent FY.
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.	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

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		(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>Tax Deducted at Source –</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><tr><th>Sr. No</th><th>TDS Received and booked as per 26 AS for FY 2019-20 as on 02.05.2020</th><th>TDS Received As per 26 AS for FY 2019-20 as on 30.06.2021</th><th>Amount Understated in the FY 2019-20</th></tr><tr><td>1.</td><td>1,25,26,352</td><td>3,38,57,813</td><td>2,13,31,461</td></tr></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	
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>	<p>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.</p>								

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h.	<p>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. <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.	Other Current Liabilities	
a.	<p>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.</p>	<p>The detailed register of Capital and O&M works and supplies are maintained at the respective field offices & HQ. Generally the liabilities are booked at different units of AEGCL where the actual work is executed. Finally project bills (under different</p>

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		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.	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.	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.	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.	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

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		will be done by AEGCL & necessary action will be taken accordingly. After proper reconciliation, balance confirmation will be sought from APGCL.
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.	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	Statutory Dues	
a.	Income Tax	
	<ul style="list-style-type: none"> - 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) 	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 L. N 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"> - 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) 	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.	GST	
	<ul style="list-style-type: none"> - 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. 	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"> - 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. 	

S L. N 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 & seems to be an auto-populated data which will require thorough investigation & 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"> 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 – <table border="1" data-bbox="124 1697 1283 2056"> <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 & accordingly returns will be filed in the subsequent year as the process of GST Audit is still in progress for FY 2020-21 & due date is 31-Dec-2021.</p>
Accounting Code	Description	Amount																											
62.950	Other Misc. Receipts	3,29,35,928																											
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S L. N O.	STATUTORY AUDITOR'S OBSERVATION	MANAGEMENT'S REPLY
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	Furnished vide Annexure V
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.	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.
13	Penalties/ Liquidation damages –	
a.	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.	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.
b.	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	Noted for future compliance.

S L. N O.	STATUTORY AUDITOR'S OBSERVATION	MANAGEMENT'S REPLY
	is included under the head Misc Receipts , 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	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.	Noted for future compliance.
15	Bijulee Bhawan Maintenance Account (BBM) –	
	<ul style="list-style-type: none"> - 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&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. 	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"> - 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"> 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. 	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 L. N O.	STATUTORY AUDITOR’S OBSERVATION	MANAGEMENT’S 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>	Bhawan. As such AEGCL has been booking these contributions as liability for expenses.																									
	<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><tr><th>Sr. No.</th><th>Party Name</th><th>Particulars</th><th>Amount</th></tr><tr><td>1</td><td>M/s Godrej & Boyce MFG Co Ltd</td><td>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</td><td>Rs. 86,68,883/-</td></tr><tr><td>2</td><td>M/s Buildrite Constructions</td><td>Building Work of toilet from 2nd Floor to 6th floor of Bijulee Bhawan</td><td>Rs. 77,71,596/-</td></tr></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 nd Floor to 6 th floor of Bijulee Bhawan	Rs. 77,71,596/-	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&M 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/-																								
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	<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><tr><th>Sl No</th><th>Date</th><th>Party Name</th><th>Amount</th><th>Remarks</th></tr><tr><td>1</td><td>27.05.20</td><td>New Skrala trade & Technology</td><td>16000.00</td><td></td></tr><tr><td>2</td><td>23.06.20</td><td>Raj Sharma</td><td>13166.00</td><td>Paint Works of Rs.68540/-</td></tr><tr><td>3</td><td>31.03.21</td><td>Ganga Construction paid by Kaushal Chayengia</td><td>25668.00</td><td>Cable dragging laying from roof top.</td></tr><tr><td>4</td><td>24.03.21</td><td>Electro System paid by Kaushal</td><td>12650.00</td><td>Paid for compressor</td></tr></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																								
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S L. N O.	STATUTORY AUDITOR'S OBSERVATION						MANAGEMENT'S 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. 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	Consolidation of Accounts –						
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 L. N 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	Disclaimer Regarding Non-Visit of Units –	
	<ul style="list-style-type: none"> - 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. 	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"> - 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. 	No comments.


 Deputy General Manager (F&A),
 AEGCL

REPLY OF THE MANAGEMENT TO ANNEXURE-B TO THE INDEPENDENT AUDITORS'

REPORT

SL. NO.	STATUTORY AUDITOR'S OBSERVATION	MANAGEMENT'S REPLY
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																									
		However, necessary steps will be initiated for timely payment of GST in the subsequent year. 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) 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: <table><tr><th>Name of Statute</th><th>Nature of Dispute/ Statutory Due</th><th>Forum where Dispute is Pending</th><th>Period to which the Amount relates</th><th>Disputed Amount</th></tr><tr><td>Income Tax Act</td><td>Section 143(3), Income Tax Act</td><td>Assessing Officer</td><td>AY 2009-2010</td><td>Rs. 11,52,06,808/-</td></tr><tr><td>Income Tax Act</td><td>Section 270(A), Income Tax Act</td><td>Assessing Officer</td><td>AY 2017-2018</td><td>Not made available to us</td></tr><tr><td>Income Tax Act</td><td>Section 270(A), Income Tax Act</td><td>Assessing Officer</td><td>AY 2018-2019</td><td>Not made available to us</td></tr><tr><td>Income Tax Act</td><td>Section 143(1)(a), Income Tax Act</td><td>Assessing Officer</td><td>AY 2019-2020</td><td>Not made available to us</td></tr></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	All the mentioned E-Proceedings shall be taken up for settlement by AEGCL & will be resolved at the earliest.
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/-																							
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Income Tax Act	Section 143(1)(a), Income Tax Act	Assessing Officer	AY 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.	No Comments.																									
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);	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.																									
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	No Comments.																									

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.

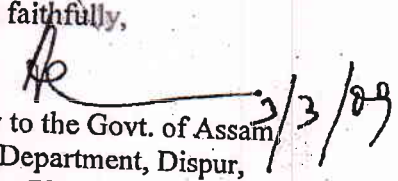
Ref: Your letter No. ASEB/ACT/FIN/87/Pt-VI/35 dated 12/11/2008

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



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 31st March, 2021 to Equity.

Ref: Directive from Hon'ble Chief Minister on 06.06.21, 14.06.21 & 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 31st 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.

7/9/21

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.

AMC
(B. Boro.)
DAM (P&A)
APAC

29/10/11
General Manager (HR)

General Manager (HR)
O/o the M.D., AEGCL
Bijulee Bhawan, Paltanbazar, Ghy-1

29/10/11
Narendran Boro
AGM (P&A)

29.10.11
AGM, G&D, 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 (a)
SLDC DEPRECIATION ON OBS
2020-21

SLDC

(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	0	0	0	0	0	0	0
2	10.2	Building	311218	43910	9355	53265	280096	-226831	9355
3	10.3	Hydraulic	0	0	0	0	0	0	0
4	10.4	Other Civil Works	0	0	0	0	0	0	0
5	10.5	Plant & Machinery	46454083	29199082	2625356	31824438	41808675	-9984236	2625356
6	10.6	Lines & Cable Network	786366	62385	37368	99753	707729	-607976	37368
7	10.7	Vehicles	79948	71953	6836	78789	71953	6835	1
8	10.8	Furniture & Fixtures	1036029	504948	59023	563971	932426	-368456	59023
9	10.9	Office Equipment	1107306	472186	132341	604527	996575	-392048	132341
		TOTAL	49774950	30354464	2870279	33224742.92	44797455		2863444

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	0	0
10.2	Building	311218	9355
10.3	Hydraulic	0	0
10.4	Other Civil Works	0	0
10.5	Plant & Machinery	46454083	2625356
10.6	Lines & Cable Network	786366	37368
10.7	Vehicles	79948	1
10.8	Furniture & Fixtures	1036029	59023
10.9	Office Equipment	1107306	132341
	TOTAL	49774950	2863444

DEPRECIATION ON OBS, FOR 2020-21

JV. NO.

HEAD	A/C CODE	DR.	CR.
Depreciation on leasehold land	77.200	0	
Depreciation on buildings	77.120	9355	
Depreciation on Hydraulic Works	77.130	0	
Depreciation on other civil works	77.140	0	
Depreciation on plant & machinery	77.150	2625356	
Depreciation on lines & cable networks	77.160	37368	
Depreciation on vehicles	77.170	1	
Depreciation on furniture, fixtures	77.180	59023	
Depreciation on office equipment	77.190	132341	
To			
Provision for depreciation-leasehold land	12.100		0
Provision for depreciation-buildings	12.200		9355
Provision for depreciation-hydraulic works	12.300		0
Provision for depreciation-other civil works	12.400		0
Provision for depreciation-plant & machinery	12.500		2625356
Provision for depreciation-lines & cable networks	12.600		37368
Provision for depreciation-vehicles	12.700		1
Provision for depreciation-furnitures & fixtures	12.800		59023
Provision for depreciation-office equipment	12.900		132341
TOTAL		2863444	2863444

(Being the provision for depreciation on the Opening Balances (as on 01.04.2020) of fixed assets for the year 2020-21.)

SLDC

DEPRECIATION ON OPENING BALANCES OF FIXED ASSETS FOR THE FY 2020-21

(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	0	0	0.00%	0
Land held under lease	10.102	0	0	3.34%	0
APDRP Land	10.104	0	0	0.00%	0
Sub Total		0	0		0
			0		0
Building containing transmission installations	10.201		0	3.34%	0
Office Building	10.202		0	3.34%	0
Temporary erections such as wooden structures	10.203		0	100.00%	0
APDRP building	10.209		0	3.34%	0
Other Buildings	10.204	311218	280096	3.34%	9355
Sub Total		311218	280096.2		9355
Cooling Water System	10.310	0	0	5.28%	0
Cooling Tower & Circulating Water System	10.311	0	0	5.28%	0
Sweet water arrangement including reservoirs, etc.	10.315	0	0	5.28%	0
Plant and Pipeline for water supply in residential colony	10.320	0	0	5.28%	0
Drainage & sewage residential colony	10.322	0	0	5.28%	0
Sub Total		0	0		0
Other Roads	10.401	0	0	3.34%	0
APDRP Other Civil Works	10.415	0	0	3.34%	0
Miscellaneous Civil Works	10.402	0	0	3.34%	0
Sub Total		0	0		0
Transformers	10.501	163904	147514	5.28%	7789
Other plant & equipment	10.502	301214	271093	5.28%	14314
Material handling equipment-earth movers, bulldozers	10.503		0	5.28%	0
Material handling equipment-cement mixers	10.504		0	5.28%	0
Material handling equipment-cranes	10.505		0	5.28%	0
Material handling equipment-others	10.506		0	5.28%	0
Switch-gear including cable connections	10.507		0	5.28%	0
Batteries including charging equipments	10.508	40000	36000	5.28%	1901
Fabrication shop/work-shop Plant & Equipment	10.509		0	5.28%	0
Linghtning Arrestors (Pole Type)	10.510		0	5.28%	0
Linghtning Arrestors (Station Type)	10.511		0	5.28%	0
Communication Equipment-Radio & High Frequency carrier system	10.512	43392653	39053388	6.33%	2472079
Communication Equipment-Telephone Lines & Telephones	10.513		0	6.33%	0
Static machine tools & equipments	10.514		0	5.28%	0
Air Conditioning plant static	10.515		0	5.28%	0
Air Conditioning plant portable	10.516	205315	184784	9.50%	17554
Meter testing laboratory tools & equipment	10.518		0	5.28%	0
Equipment in hospital/clinics	10.519		0	5.28%	0
Tools & Tackles	10.520		0	5.28%	0
Show-room equipment	10.521		0	5.28%	0
Other miscellaneous equipment	10.525	2350997	2115897	5.28%	111719
Sub Total		46454083	41808674.7		2625356

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 YearTariff) Regulations, 2015	Depreciation
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operatinng at nominal voltages higher than 66KV	10.601		0	5.28%	0
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operatinng at nominal voltages from 13.2 KV to 66 KV	10.602		0	5.28%	0
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on reinforced concrete supports/steel supports-11 KV and above	10.607		0	5.28%	0
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on treated wood supports	10.609		0	5.28%	0
Upgradation transmission & distribution network(33 to 66)	10.610		0	5.28%	0
Under ground cables including joint boxes & discennecting boxes-11KV	10.611		0	5.28%	0
Under ground cables-cable duct systems	10.603		0	5.28%	0
Metering equipment	10.604	786366	707729	5.28%	37368
Miscellaneous Equipments	10.605		0	5.28%	0
Sub Total		786366	707729.4		37368
Trucks	10.710		0	9.50%	0
Jeeeps. Trekkers & Motor Cars	10.730		0	9.50%	0
Other Vehicles	10.740	79948	71953	9.50%	6836
Sub Total		79948	71953		6836
Furniture & Fixtures	10.810	947889	853100	6.33%	54001
Electrical wiring, Light & Fan Installations	10.820	88140	79326	6.33%	5021
Others	10.850		0	6.33%	0
Sub Total		1036029	932426		59023
Calculators	10.901		0	6.33%	0
Typewriters	10.902		0	6.33%	0
Cash Registers in Cash Offices	10.903		0	6.33%	0
Refrigerators & water coolers	10.907		0	6.33%	0
Telephone & EPABX	10.906	95184	85666	6.33%	5423
Computers	10.905	887579	798821	15.00%	119823
Other Office Equipment	10.909	124543	112089	6.33%	7095
Sub Total		1107306	996575		132341
TOTAL		49774950	44797455		2870279

Annexure II (b)
SLDC DEPRECIATION ON ASSET
ADDITION DURING 2020-21

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
1	SLDC DIVN KAHILIPARA	Miscellaneous Civil Works	10.402	3,88,993	350094	12-Mar-18	31-Mar-21	1115	3.34%	35720
2	SLDC DIVN KAHILIPARA	Furniture and Fixtures	10.810	63,600	57240	30-Jun-20	31-Mar-21	274	6.33%	2720
3	SLDC DIVN KAHILIPARA	Furniture and Fixtures	10.810	76,700	69030	17-Aug-20	31-Mar-21	226	6.33%	2706
4	SLDC DIVN KAHILIPARA	Air conditioning plant static	10.515	61,860	55674	21-Aug-20	31-Mar-21	222	5.28%	1788
5	SLDC DIVN KAHILIPARA	Other office equipment	10.909	64,428	57985	18-Sep-20	31-Mar-21	194	6.33%	1951
6	SLDC DIVN KAHILIPARA	Other office equipment	10.909	5,800	5220	11-Jun-20	31-Mar-21	293	6.33%	265
7	SLDC DIVN KAHILIPARA	Furniture and Fixtures	10.810	43,020	38718	28-Sep-20	31-Mar-21	184	6.33%	1235
8	SLDC DIVN KAHILIPARA	Electrical wiring, light and fan installations	10.820	2,13,260	191934	30-Sep-20	31-Mar-21	182	6.33%	6058
9	SLDC DIVN KAHILIPARA	Air conditioning plant static	10.515	2,47,440	222696	03-Oct-20	31-Mar-21	179	5.28%	5766
10	SLDC DIVN KAHILIPARA	Electrical wiring, light and fan installations	10.820	20,500	18450	18-Oct-20	31-Mar-21	164	6.33%	525
11	SLDC DIVN KAHILIPARA	Air conditioning plant static	10.515	2,11,960	190764	19-Oct-20	31-Mar-21	163	5.28%	4498
12	SLDC DIVN KAHILIPARA	Air conditioning plant static	10.515	65,752	59177	05-Feb-21	31-Mar-21	54	5.28%	462
13	SLDC DIVN KAHILIPARA	Electrical wiring, light and fan installations	10.820	43,673	39306	25-Feb-21	31-Mar-21	34	6.33%	232
14	SLDC DIVN KAHILIPARA	Electrical wiring, light and fan installations	10.820	1,82,858	164572	22-Oct-20	31-Mar-21	160	6.33%	4567
		TOTAL		16,89,844	15,20,860	6,16,560				68,493

Particulars	FY 2020-21
Gross Fixed Assets (a)	5.15
Gross Fixed Assets excluding Land (b)	5.15
Opening CWIP (c)	-
Grant (CWIP + Assets) (d)	3.91
Grant towards GFA ($e=d*b/(b+c)$)	3.91
Equity (f)	
Gross Normative Loan ($g=a-e-f$)	1.24
Total Depreciation	0.29
Less : Dep twds assets through Grant/Consumer cont	0.22
Depreciation for the year (excl assets through grant and consumer contribution (to be considered in ARR)	0.07

Annexure III (a)
SLDC DEPRECIATION ON OBS
H1 2021-22

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	0	0	0	0	0	0	0
2	10.2	Building	311218	53265	4678	57942	280096	-222154	4678
3	10.3	Hydraulic	0	0	0	0	0	0	0
4	10.4	Other Civil Works	388993	35720	5847	41567	350094	-308527	5847
5	10.5	Plant & Machinery	47041095	31836952	1326626	33163578	42336986	-9173408	1326626
6	10.6	Lines & Cable Network	786366	99753	18684	118437	707729	-589293	18684
7	10.7	Vehicles	79948	71954	3418	75372	71953	3419	0
8	10.8	Furniture & Fixtures	1679640	582014	47845	629858	1511676	-881818	47845
9	10.9	Office Equipment	1177534	606743	68171	674914	1059781	-384866	68171
		TOTAL	51464794	33286401	1475267	34761668.44	46318314.6		1471849

51464794

33286401

2950534

36236936

46318315

2943699

DEPRECIATION ON OPENING BALANCE FOR THE H1 2021-22

1475267

(Amount in Rs.)

Account Code	Asset Category	Asset as on 1st April, 2021	Depreciation during H1, 2021-22
10.1	Land & Rights	0	0
10.2	Building	311218	4678
10.3	Hydraulic	0	0
10.4	Other Civil Works	388993	5847
10.5	Plant & Machinery	47041095	1326626
10.6	Lines & Cable Network	786366	18684
10.7	Vehicles	79948	0
10.8	Furniture & Fixtures	1679640	47845
10.9	Office Equipment	1177534	68171
	TOTAL	51464794	1471849

1471849

DEPRECIATION ON OBS, FOR H1 2021-22

JV. NO.

HEAD	A/C CODE	DR.	CR.
Depreciation on leasehold land	77.200	0	
Depreciation on buildings	77.120	4678	
Depreciation on Hydraulic Works	77.130	0	
Depreciation on other civil works	77.140	5847	
Depreciation on plant & machinery	77.150	1326626	
Depreciation on lines & cable networks	77.160	18684	
Depreciation on vehicles	77.170	0	
Depreciation on furniture, fixtures	77.180	47845	
Depreciation on office equipment	77.190	68171	
To			
Provision for depreciation-leasehold land	12.100		0
Provision for depreciation-buildings	12.200		4678
Provision for depreciation-hydraulic works	12.300		0
Provision for depreciation-other civil works	12.400		5847
Provision for depreciation-plant & machinery	12.500		1326626
Provision for depreciation-lines & cable networks	12.600		18684
Provision for depreciation-vehicles	12.700		0
Provision for depreciation-furnitures & fixtures	12.800		47845
Provision for depreciation-office equipment	12.900		68171
TOTAL		1471849	1471849

(Being the provision for depreciation on the Opening Balances (as on 01.04.2021) of fixed assets for the H1 2021-22)

SLDC**DEPRECIATION ON OPENING BALANCES OF FIXED ASSETS FOR THE 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 YearTariff) Regulations, 2015	Depreciation
Land Owned under full title	10.101	0	0	0.00%	0
Land held under lease	10.102	0	0	3.34%	0
APDRP Land	10.104	0	0	0.00%	0
Sub Total		0	0		0
			0		0
Building containing transmission installations	10.201		0	3.34%	0
Office Building	10.202		0	3.34%	0
Temporary erections such as wooden structures	10.203		0	100.00%	0
APDRP building	10.209		0	3.34%	0
Other Buildings	10.204	311218	280096	3.34%	4678
Sub Total		311218	280096.2		4678
Cooling Water System	10.310	0	0	5.28%	0
Cooling Tower & Circulating Water System	10.311	0	0	5.28%	0
Sweet water arrangement including reservoirs, etc.	10.315	0	0	5.28%	0
Plant and Pipeline for water supply in residential colony	10.320	0	0	5.28%	0
Drainage & sweage residential colony	10.322	0	0	5.28%	0
Sub Total		0	0		0
Other Roads	10.401	0	0	3.34%	0
APDRP Other Civil Works	10.415	0	0	3.34%	0
Miscellaneous Civil Works	10.402	388993	350094	3.34%	5847
Sub Total		388993	350094		5847
Transformers	10.501	163904	147514	5.28%	3894
Other plant & equipment	10.502	301214	271093	5.28%	7157
Material handling equipment-earth movers, bulldozers	10.503		0	5.28%	0
Material handling equipment-cement mixers	10.504		0	5.28%	0
Material handling equipment-cranes	10.505		0	5.28%	0
Material handling equipment-others	10.506		0	5.28%	0
Switch-gear including cable connections	10.507		0	5.28%	0
Batteries including charging equipments	10.508	40000	36000	5.28%	950
Fabrication shop/work-shop Plant & Equipment	10.509		0	5.28%	0
Linghtning Arrestors (Pole Type)	10.510		0	5.28%	0
Linghtning Arrestors (Station Type)	10.511		0	5.28%	0
Communication Equipment-Radio & High Frequency carrier system	10.512	43392653	39053388	6.33%	1236040
Communication Equipment-Telephone Lines & Telephones	10.513		0	6.33%	0
Static machine tools & equipments	10.514		0	5.28%	0
Air Conditioning plant static	10.515	587012	528311	5.28%	13947
Air Conditioning plant portable	10.516	205315	184784	9.50%	8777

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		0	5.28%	0
Equipment in hospital/clinics	10.519		0	5.28%	0
Tools & Tackles	10.520		0	5.28%	0
Show-room equipment	10.521		0	5.28%	0
Other miscellaneous equipment	10.525	2350997	2115897	5.28%	55860
Sub Total		47041095	42336985.5		1326626
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages higher than 66KV	10.601		0	5.28%	0
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		0	5.28%	0
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on reinforced concrete supports/steel supports 11 KV and above	10.607		0	5.28%	0
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on treated wood supports	10.609		0	5.28%	0
Upgradation transmission & distribution network(33 to 66)	10.610		0	5.28%	0
Under ground cables including joint boxes & discennecting boxes-11KV	10.611		0	5.28%	0
Under ground cables-cable duct systems	10.603		0	5.28%	0
Metering equipment	10.604	786366	707729	5.28%	18684
Miscellaneous Equipments	10.605		0	5.28%	0
Sub Total		786366	707729.4		18684
Trucks	10.710		0	9.50%	0
Jeeps. Trekkers & Motor Cars	10.730		0	9.50%	0
Other Vehicles	10.740	79948	71953	9.50%	3418
Sub Total		79948	71953		3418
Furniture & Fixtures	10.810	1131209	1018088	6.33%	32222
Electrical wiring, Light & Fan Installations	10.820	548431	493588	6.33%	15622
Others	10.850		0	6.33%	0
Sub Total		1679640	1511676		47845
Calculators	10.901		0	6.33%	0
Typewriters	10.902		0	6.33%	0
Cash Registers in Cash Offices	10.903		0	6.33%	0
Refrigerators & water coolers	10.907		0	6.33%	0
Telephone & EPABX	10.906	95184	85666	6.33%	2711
Computers	10.905	887579	798821	15.00%	59912
Other Office Equipment	10.909	194771	175294	6.33%	5548
Sub Total		1177534	1059781		68171
TOTAL		51464794	46318314.6		1475267

51464794 46318315 2950534
49774950 44797455 2870279

Annexure III (b)
SLDC DEPRECIATION ON ASSET
ADDITION DURING
H1 2021-22

ASSAM ELECTRICITY GRID CORPORATION LTD.

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
1	UA T&C Circle Dibrugarh	Furniture & Fixtures	10.810	6,990.00	6291	05-08-2021	30-Sep-21
2	UA T&C Circle Dibrugarh	Electrical wiring & Fan installation	10.820	2,300.00	2070	29-07-2021	30-Sep-21
3	UA T&T Circle Jorhat	Land	10.101	15686494.70	14117845.23	07-04-2021	30-Sep-21
4	UA T&T Circle Jorhat	Computer Accessories	10.905	50,000.00	45000	20-04-2021	30-Sep-21
5	UA T&T Circle Jorhat	Computer Accessories	10.905	5,000.00	4500	05-04-2021	30-Sep-21
6	UA T&T Circle Jorhat	Electrical wiring & Fan installation	10.820	1,800.00	1620	09-08-2021	30-Sep-21
7	Jorhat T&T Div	Other Plant & Equipment	10.502	15,50,752.00	1395676.8	02-07-2020	30-Sep-21
8	Jorhat T&T Div	Other Plant & Equipment	10.502	15,50,752.00	1395676.8	08-07-2020	30-Sep-21
9	Jorhat T&T Div	Computer Accessories	10.905	40,474.00	36426.6	18-06-2020	30-Sep-21
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
11	Mariani GSS	Other Plants & Equipment	10.502	1,04,910.00	94419	11-05-2021	30-Sep-21
12	Mariani GSS	Other Plants & Equipment	10.502	1,76,000.00	158400	11-05-2021	30-Sep-21
13	Mariani GSS	Other Plants & Equipment	10.502	45,000.00	40500	11-05-2021	30-Sep-21
14	Mariani GSS	Other Plants & Equipment	10.502	69,000.00	62100	11-05-2021	30-Sep-21
15	Mariani GSS	Other Plants & Equipment	10.502	14,36,280.00	1292652	03-06-2021	30-Sep-21
16	Mariani GSS	Other Plants & Equipment	10.502	16,520.00	14868	07-06-2021	30-Sep-21
17	Mariani GSS	Other Plants & Equipment	10.502	1,23,900.00	111510	20-12-2017	30-Sep-21
18	Mariani GSS	Other Plants & Equipment	10.502	17,66,920.00	1590228	16-07-2021	30-Sep-21
19	Mariani GSS	Lighting Arrestors Station Type	10.511	7,544.00	6789.6	29-06-2021	30-Sep-21
20	Mariani GSS	Overhead Lines(Higher than 66 Kv)	10.601	2,20,45,796.00	19841216.4	15-03-2021	30-Sep-21
21	Mariani GSS	Electrical wiring & Fan installation	10.820	6,153.00	5537.7	01-04-2021	30-Sep-21
22	Gargaon GSS	Other Plant & Equipment	10.502	86,14,597.00	7753137.3	20-03-2021	30-Sep-21
23	Gargaon GSS	Other Plant & Equipment	10.502	39,21,295.00	3529165.5	20-03-2021	30-Sep-21
24	Gargaon GSS	Computer Accessories	10.905	1,56,500.00	140850	17-06-2021	30-Sep-21
25	Gargaon GSS	Transformers	10.501	2,57,25,540.00	23152986	08-06-2020	30-Sep-21
26	Gargaon GSS	Transformers	10.501	2,04,44,778.00	18400300.2	30-09-2013	30-Sep-21
27	Gargaon GSS	Transformers	10.501	-2,04,44,778.00	-18400300.2	30-09-2013	30-Sep-21
28	Gargaon GSS	Other Plants & Equipment	10.502	-2,04,44,778.00	-18400300.2	30-09-2013	30-Sep-21
29	Gargaon GSS	Other Plants & Equipment	10.502	15,54,292.00	1398862.8	11-11-2020	30-Sep-21
30	Gargaon GSS	Other Plants & Equipment	10.502	15,53,112.00	1397800.8	06-02-2020	30-Sep-21
31	Gargaon GSS	Miscellaneous Civil Works	10.402	14,90,514.00	1341462.6	06-07-2021	30-Sep-21
32	Gargaon GSS	Electrical wiring & Fan installation	10.820	8,320.00	7488	05-08-2021	30-Sep-21
33	Dibrugarh GSS	Transformers	10.501	7,25,854.00	653268.6	01-02-2021	30-Sep-21
34	Dibrugarh GSS	Transformers	10.501	7,25,854.00	653268.6	09-02-2021	30-Sep-21
35	Dibrugarh GSS	Transformers	10.501	-2,57,25,540.00	-23152986	08-06-2020	30-Sep-21
36	Dibrugarh GSS	Transformers	10.501	2,04,44,778.00	18400300.2	24-08-2020	30-Sep-21
37	Dibrugarh GSS	Transformers	10.501	5,51,40,864.00	49626777.6	31-08-2021	30-Sep-21
38	Dibrugarh GSS	Switch-gear	10.507	27,140.00	24426	19-06-2020	30-Sep-21
39	Dibrugarh GSS	Fan Installation	10.820	1,450.00	1305	19-03-2021	30-Sep-21
40	Dibrugarh GSS	Computers & accessories	10.905	6,350.00	5715	06-07-2021	30-Sep-21
41	Goalpara GSS	Transformers	10.501	3,11,07,687.00	27996918.3	27-08-2021	30-Sep-21
42	Goalpara GSS	Meter Testing Laboratory tools & equipment	10.518	5,42,800.00	488520	08-09-2020	30-Sep-21
43	Goalpara GSS	Other Office Equipments	10.909	58,092.00	52282.8	12-05-2021	30-Sep-21
44	LA T&T Circle	Miscellaneous Civil Works	10.402	2,86,718.00	258046.2	09-02-2021	30-Sep-21
45	LA T&T Circle	Furniture & Fixtures	10.810	20,248.00	18223.2	11-06-2021	30-Sep-21
46	LA T&T Circle	Furniture & Fixtures	10.810	25,000.00	22500	07-09-2021	30-Sep-21
47	LA T&T Circle	Computers & Accessories	10.905	7,850.00	7065	04-05-2021	30-Sep-21
48	LA T&T Circle	Other Office Equipments	10.909	15,215.00	13693.5	14-06-2021	30-Sep-21
49	LA T&T Circle	Other Office Equipments	10.909	13,990.00	12591	01-04-2021	30-Sep-21
50	Rangia GSS	Land	10.101	67514465	60763018.5		30-Sep-21
51	Rangia GSS	Other Plants & Equipments	10.502	15,81,218.00	1423096.2	10-12-2020	30-Sep-21
52	Rangia GSS	Other Plants & Equipments	10.502	28,05,639.00	2525075.1	29-12-2020	30-Sep-21
53	Rangia GSS	Other Plants & Equipments	10.502	15,80,038.00	1422034.2	22-06-2020	30-Sep-21
54	Rangia GSS	Air Conditioning Plant Static	10.515	4,37,792.00	394012.8	06-04-2020	30-Sep-21
55	Rangia GSS	Air Conditioning Plant Static	10.515	2,91,862.00	262675.8	06-04-2020	30-Sep-21
56	Rangia GSS	Air Conditioning Plant Static	10.515	2,18,895.00	197005.5	06-04-2020	30-Sep-21
57	Rangia GSS	Other Buildings	10.204	82,04,612.00	7384150.8	29-05-2019	30-Sep-21
58	Rangia GSS	Other Buildings	10.204	71,90,867.00	6471780.3	20-04-2019	30-Sep-21
59	Rangia GSS	Transformers	10.501	7,97,162.00	717445.8	17-03-2019	30-Sep-21
60	Rangia GSS	Transformers	10.501	7,97,162.00	717445.8	17-03-2019	30-Sep-21
61	Rangia GSS	Other Plants & Equipments	10.502	1,03,328.00	92995.2	11-06-2019	30-Sep-21
62	Rangia GSS	Overheads line (Higher than 66KV)	10.601	67,69,288.00	6092359.2	30-09-2021	30-Sep-21
63	Rangia GSS	Overheads line (Higher than 66KV)	10.601	21,10,97,360.00	189987624	20-03-2021	30-Sep-21
64	Rangia GSS	Furniture and fixtures	10.810	3,79,054.00	341148.6	02-08-2021	30-Sep-21
65	Rangia GSS	Furniture and fixtures	10.810	3,79,054.00	341148.6	02-08-2021	30-Sep-21
66	Rangia GSS	Overheads line (Higher than 66KV)	10.601	2,96,180.00	266562	01-03-2021	30-Sep-21
67	Rangia GSS	Other Plants & Equipments	10.502	24,37,380.00	2193642	06-07-2019	30-Sep-21
68	Rangia GSS	Other Plants & Equipments	10.502	1,40,360.00	126324	03-07-2019	30-Sep-21
69	Rangia GSS	Other Plants & Equipments	10.502	1,40,360.00	126324	04-07-2019	30-Sep-21
70	Rangia GSS	Computer & Accessories	10.905	48,100.00	43290	19-01-2021	30-Sep-21
71	Rangia GSS	Transformers	10.501	7,25,854.00	653268.6	03-01-2020	30-Sep-21
72	Rangia GSS	Transformers	10.501	7,25,854.00	653268.6	22-02-2020	30-Sep-21
73	Rangia GSS	Transformers	10.501	7,25,854.00	653268.6	25-02-2020	30-Sep-21
74	Rangia GSS	Overheads line (Higher than 66KV)	10.601	18,93,924.00	1704531.6	08-10-2020	30-Sep-21
75	Rangia GSS	Overheads line (Higher than 66KV)	10.601	18,93,924.00	1704531.6	08-10-2020	30-Sep-21
76	Rangia GSS	Underground Cable Duck System	10.603	17,65,474.00	1588926.6	24-08-2020	30-Sep-21
77	Rangia GSS	Other Plants & Equipments	10.502	13,52,594.00	1217334.6	06-07-2019	30-Sep-21
78	Rangia GSS	Other Plants & Equipments	10.502	52,820.00	47538	06-07-2019	30-Sep-21
79	Rangia GSS	Overheads line (Higher than 66KV)	10.601	-415.00	-373.5	30-09-2021	30-Sep-21
80	Rangia GSS	Overheads line (Higher than 66KV)	10.601	8,77,000.00	789300	15-07-2021	30-Sep-21
81	Rangia GSS	Overheads line (Higher than 66KV)	10.601	32,568.00	29311.2	07-06-2021	30-Sep-21
82	Rangia GSS	Overheads line (Higher than 66KV)	10.601	1,21,434.00	109290.6	17-03-2021	30-Sep-21
83	Rangia GSS	Sweet Water Arrangement including Reser	10.311	3,32,261.00	299034.9	16-04-2021	30-Sep-21
84	Rangia GSS	Furniture and fixtures	10.810	-6,04,568.00	-544111.2	20-03-2020	30-Sep-21
85	Guwahati Transmission Division	Miscellaneous Civil Works	10.402	3,15,618.00	284056.2	24-01-2021	30-Sep-21
86	Guwahati Transmission Division	Other Plant and Equipment	10.502	-8,25,930.00	-743337	14-09-2019	30-Sep-21
87	Kukurmara GSS	Other Plant and Equipment	10.502	44,80,400.00	4032360	29-03-2021	30-Sep-21
88	Kukurmara GSS	Other Office Equipments	10.909	4,800.00	4320	31-08-2021	30-Sep-21
89	Kukurmara GSS	Furnitures and fixtures	10.810	1,25,000.00	112500	21-08-2021	30-Sep-21
90	Salakati GSS	Other Plant & Equipment	10.502	1,62,38,715.00	14614843.5	31-12-2020	30-Sep-21
91	Salakati GSS	Other Plant & Equipment	10.502	2,93,04,339.00	26373905.1	10-12-2020	30-Sep-21
92	Salakati GSS	Transformers	10.501	6,49,73,737.00	58476363.3	10-07-2021	30-Sep-21
93	Salakati GSS	Other Plant & Equipment	10.502	22,172.00	19954.8	18-02-2020	30-Sep-21
94	Salakati GSS	Other Plant & Equipment	10.502	13,200.00	11880	22-04-2017	30-Sep-21

95	Salakati GSS	Other Plant & Equipment	10.502	94,766.00	85289.4	20-02-2020	30-Sep-21	588
96	Dhaligaon GSS	Misc. Civil Works	10.402	3,37,635.00	303871.5	05-07-2016	30-Sep-21	1913
97	Dhaligaon GSS	Misc. Civil Works	10.402	6,92,194.00	622974.6	05-07-2016	30-Sep-21	1913
98	Dhaligaon GSS	Misc. Civil Works	10.402	2,92,479.00	263231.1	05-07-2016	30-Sep-21	1913
99	Dhaligaon GSS	Misc. Civil Works	10.402	61,299.00	55169.1	05-07-2016	30-Sep-21	1913
100	Dhaligaon GSS	Misc. Civil Works	10.402	3,34,230.00	300807	05-07-2016	30-Sep-21	1913
101	Dhaligaon GSS	Misc. Civil Works	10.402	23,004.00	20703.6	05-07-2016	30-Sep-21	1913
102	Dhaligaon GSS	Misc. Civil Works	10.402	4,91,525.00	442372.5	05-07-2016	30-Sep-21	1913
103	Dhaligaon GSS	Misc. Civil Works	10.402	83,437.00	75093.3	05-07-2016	30-Sep-21	1913
104	Dhaligaon GSS	Misc. Civil Works	10.402	43,21,995.00	3889795.5	05-07-2016	30-Sep-21	1913
105	Dhaligaon GSS	Other Plant & Equipments	10.502	3,69,902.00	332911.8	09-09-2021	30-Sep-21	21
106	Dhaligaon GSS	Other Plant & Equipments	10.502	7,39,803.00	665822.7	26-09-2021	30-Sep-21	4
107	Dhaligaon GSS	Other Plant & Equipments	10.502	14,58,868.00	1312981.2	06-08-2019	30-Sep-21	786
108	Dhaligaon GSS	Other Plant & Equipments	10.502	1,95,321.00	175788.9	26-04-2018	30-Sep-21	1253
109	Dhaligaon GSS	Other Plant & Equipments	10.502	3,69,902.00	332911.8	09-08-2019	30-Sep-21	783
110	Dhaligaon GSS	Other Plant & Equipments	10.502	9,83,318.00	884986.2	04-02-2019	30-Sep-21	969
111	Dhaligaon GSS	Other Plant & Equipments	10.502	8,59,175.00	773257.5	04-01-2019	30-Sep-21	1000
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	46,517.00	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	172974.6	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	188960.4	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	301738.5	05-07-2016	30-Sep-21	1913
157	Dhaligaon GSS	Other Plant & Equipments	10.502	22,230.00	20007	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	6910682.4	21-12-2017	30-Sep-21	1379
170	Dhaligaon GSS	Over Head Lines Higher Than 66 KV	10.601	97,99,291.00	8819361.9	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	19350	05-05-2021	30-Sep-21	148
181	Sarusajai GSS	Computer & Accessories	10.905	62,473.00	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
185	Sarusajai GSS	Other Plant & Equipment	10.502	-9,23,410.54	-831069.486	27-04-2021	30-Sep-21	156
186	Sarusajai GSS	Other Plant & Equipment	10.502	-8,04,507.57	-724056.813	22-06-2021	30-Sep-21	100
187	Sarusajai GSS	Other Plant & Equipment	10.502	-48,75,965.21	-4388368.689	20-07-2021	30-Sep-21	72
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	-58313.493	18-08-2021	30-Sep-21	43
190	Sarusajai GSS	Other Plant & Equipment	10.502	-6,03,648.31	-543283.479	27-04-2021	30-Sep-21	156
191	Sarusajai GSS	Other Plant & Equipment	10.502	-2,75,18,584.00	-24766225.6	07-05-2021	30-Sep-21	146
192	Sarusajai GSS	Other Plant & Equipment	10.502	-3,97,000.00	-357300	27-08-2021	30-Sep-21	34
193	PLCC Jorhat	Computer and Accessories	10.905	64,550.00	58095	05-06-2021	30-Sep-21	117
194	PLCC Jorhat	Computer and Accessories	10.905	3,000.00	2700	13-08-2021	30-Sep-21	48
195	SLDC Kahilipara	Furnitures and fixtures	10.810	74,500.00	67050	08-06-2021	30-Sep-21	114
196	SLDC Kahilipara	Air Conditioning Plant Portable	10.516	2,44,150.00	219735	18-06-2021	30-Sep-21	104
197	SLDC Kahilipara	Communication Equipment-Radio & high	10.512	10,65,346.00	958811.4	01-06-2021	30-Sep-21	121
198	SLDC Kahilipara	Communication Equipment-Radio & high	10.512	41,300.00	37170	01-06-2021	30-Sep-21	121
199	MRT Circle Narengi	Air Conditioning Plant Static	10.515	1,75,018.00	157516.2	20-04-2021	30-Sep-21	163

200	MRT Circle Narengi	Electrical wiring & Fan installation	10.82	7,264.00	6537.6	20-04-2021	30-Sep-21	163
201	Tezpur T&C Div	Other Plants & Equipments	10.502	10,79,700.00	971730	26-02-2020	30-Sep-21	582
202	Tezpur T&C Div	Other Plants & Equipments	10.502	26,06,912.00	2346220.8	02-07-2021	30-Sep-21	90
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 & equipme	10.518	6,37,200.00	573480	03-08-2021	30-Sep-21	58
208	Tezpur T&C Div	Meter Testing Laboratory tools & equipme	10.518	3,81,140.00	343026	03-08-2021	30-Sep-21	58
209	Tezpur T&C Div	Meter Testing Laboratory tools & equipme	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	1,22,62,497.00	11036247.3	25-12-2020	30-Sep-21	279
222	Nagaon T&T Div	Lines	10.601	6,03,13,509.00	54282158.1	10-04-2021	30-Sep-21	173
223	Nagaon T&T Div	Lines	10.602	1,59,47,392.00	14352652.8	16-04-2021	30-Sep-21	167
224	Nagaon T&T Div	Other plants and Equipments	10.502	5,56,913.00	501221.7	25-12-2020	30-Sep-21	279
225	Depota GSS	Transformer	10.501	2,07,97,263.00	18717536.7	28-02-2016	30-Sep-21	2041
226	Depota GSS	Lighting Arrester	10.511	52,416.00	47174.4	28-06-2021	30-Sep-21	94
227	Depota GSS	Overhead Line	10.601	1,04,58,508.00	9412657.2	14-03-2021	30-Sep-21	200
228	Depota GSS	Lines & Cable Net- Work	10.601	1,42,85,026.00	12856523.4	31-01-2018	30-Sep-21	1338
229	Depota GSS	Lines & Cable Net- Work	10.601	1,20,84,795.00	10876315.5	04-08-2017	30-Sep-21	1518
230	Depota GSS	Lines & Cable Net- Work	10.601	1,02,23,482.00	9201133.8	20-06-2018	30-Sep-21	1198
231	Depota GSS	Lines & Cable Net- Work	10.601	69,02,612.00	6212350.8	15-09-2020	30-Sep-21	380
232	Depota GSS	Lines & Cable Net- Work	10.601	83,97,285.00	7557556.5	15-09-2020	30-Sep-21	380
233	Depota GSS	Transformer	10.501	-2,25,35,057.00	-20281551.3	07-08-2018	30-Sep-21	1150
234	Depota GSS	Transformer	10.501	4,33,462.00	390115.8	25-03-2020	30-Sep-21	554
235	Depota GSS	Lines & Cable Net- Work	10.601	75,31,209.00	6778088.1	18-05-2021	30-Sep-21	135
236	Depota GSS	Lines & Cable Net- Work	10.601	1,30,58,858.00	11752972.2	01-06-2021	30-Sep-21	121
237	North Lakhimpur GSS	Misc. Civil Works	10.402	4,31,207.00	388086.3	23-02-2021	30-Sep-21	219
238	North Lakhimpur GSS	Misc. Civil Works	10.402	12,200.00	10980	28-07-2021	30-Sep-21	64
239	North Lakhimpur GSS	Other Plant & Equipments	10.502	12,44,115.00	1119703.5	26-03-2021	30-Sep-21	188
240	North Lakhimpur GSS	Other Plant & Equipments	10.502	9,139.00	8225.1	26-03-2021	30-Sep-21	188
241	North Lakhimpur GSS	Other Plant & Equipments	10.502	12,11,932.00	1090738.8	26-03-2021	30-Sep-21	188
242	North Lakhimpur GSS	Other Plant & Equipments	10.502	9,97,237.00	897513.3	31-01-2021	30-Sep-21	242
243	North Lakhimpur GSS	Other Plant & Equipments	10.502	63,450.00	57105	16-06-2021	30-Sep-21	106
244	North Lakhimpur GSS	Switchgear includin cable connection	10.507	5,72,096.00	514886.4	24-07-21	30-Sep-21	68
245	North Lakhimpur GSS	Tools and Tackels	10.520	27,135.00	24421.5	23-07-21	30-Sep-21	69
246	North Lakhimpur GSS	Furniture & Fixture	10.810	50,813.00	45731.7	09-09-21	30-Sep-21	21
247	North Lakhimpur GSS	Furniture & Fixture	10.810	77,653.00	69887.7	09-09-21	30-Sep-21	21
248	North Lakhimpur GSS	Furniture & Fixture	10.810	14,350.00	12915	09-09-21	30-Sep-21	21
249	North Lakhimpur GSS	Furniture & Fixture	10.810	34,583.00	31124.7	09-09-21	30-Sep-21	21
250	North Lakhimpur GSS	Furniture & Fixture	10.810	11,400.00	10260	09-09-21	30-Sep-21	21
251	North Lakhimpur GSS	Furniture & Fixture	10.810	6,799.00	6119.1	09-09-21	30-Sep-21	21
252	North Lakhimpur GSS	Furniture & Fixture	10.810	22,611.00	20349.9	09-09-21	30-Sep-21	21
253	North Lakhimpur GSS	Furniture & Fixture	10.810	35,981.00	32382.9	09-09-21	30-Sep-21	21
254	North Lakhimpur GSS	Furniture & Fixture	10.810	6,563.00	5906.7	09-09-21	30-Sep-21	21
255	North Lakhimpur GSS	Furniture & Fixture	10.810	9,749.00	8774.1	09-09-21	30-Sep-21	21
256	North Lakhimpur GSS	Furniture & Fixture	10.810	21,312.00	19180.8	09-09-21	30-Sep-21	21
257	North Lakhimpur GSS	Electrical Wiring Light & Fan Installation	10.820	29,680.00	26712	09-08-21	30-Sep-21	52
258	Silchar T&T Circle	Furniture & Fixture	10.810	64,310.00	57879	16-08-2021	30-Sep-21	45
259	Silchar T&T Circle	Furniture & Fixture	10.810	22,420.00	20178	16-08-2021	30-Sep-21	45
260	Silchar T&T Circle	Computer & Accessories	10.905	11,740.00	10566	06-04-2021	30-Sep-21	177
261	Panchgram GSS	LINES & CABLE NETWORK	10.601	21,120.00	19008	06-02-2021	30-Sep-21	236
262	Panchgram GSS	Office Equipments	10.905	60,200.00	54180	04-08-2021	30-Sep-21	57
263	Panchgram GSS	LINES & CABLE NETWORK	10.601	85,114.00	76602.6	27-01-2021	30-Sep-21	246
264	Panchgram GSS	Transformers	10.501	1,78,95,615.00	16106053.5	26-03-2019	30-Sep-21	919
265	Panchgram GSS	Transformers	10.501	-1,60,95,040.00	-14485536	07-09-2011	30-Sep-21	3676
266	Corporate AEGCL	Computer & Accessories	10.905	1,75,372.00	157834.8	03-04-2021	30-Sep-21	180
267	Corporate AEGCL	Computer & Accessories	10.905	58,651.00	52785.9	03-Apr-21	30-Sep-21	180
268	Corporate AEGCL	Computer & Accessories	10.905	7,000.00	6300	03-04-2021	30-Sep-21	180
269	Corporate AEGCL	Computer & Accessories	10.905	39,199.00	35279.1	03-04-2021	30-Sep-21	180
270	Corporate AEGCL	Computer & Accessories	10.905	17,821.00	16038.9	03-04-2021	30-Sep-21	180
271	Corporate AEGCL	Computer & Accessories	10.905	5,399.00	4859.1	03-04-2021	30-Sep-21	180
272	Corporate AEGCL	Furniture & Fixture	10.810	5,81,893.00	523703.7	09-02-2021	30-Sep-21	233
273	Corporate AEGCL	Computer & Accessories	10.905	40,000.00	36000	22-04-2021	30-Sep-21	161
274	Corporate AEGCL	Computer & Accessories	10.905	8,47,024.00	762321.6	16-03-2021	30-Sep-21	198
275	Corporate AEGCL	Computer & Accessories	10.905	6,29,100.00	566190	16-03-2021	30-Sep-21	198
276	Corporate AEGCL	Computer & Accessories	10.905	4,35,900.00	392310	16-03-2021	30-Sep-21	198
277	Corporate AEGCL	Other Furniture & Fixtures and Elect. Light	10.850	12,345.00	11110.5	11-05-2021	30-Sep-21	142
278	Corporate AEGCL	Computer & Accessories	10.905	75,000.00	67500	11-05-2021	30-Sep-21	142
279	Corporate AEGCL	Computer & Accessories	10.905	46,610.00	41949	21-05-2021	30-Sep-21	132
280	Corporate AEGCL	Computer & Accessories	10.905	11,500.00	10350	21-05-2021	30-Sep-21	132
281	Corporate AEGCL	Air Conditioning Plant Static	10.516	1,15,440.00	103896	10-05-2021	30-Sep-21	143
282	Corporate AEGCL	Computer & Accessories	10.905	9,800.00	8820	29-05-2021	30-Sep-21	124
283	Corporate AEGCL	Furniture & Fixture	10.810	1,55,760.00	140184	03-06-2021	30-Sep-21	119
284	Corporate AEGCL	furniture & Fixture	10.810	1,22,720.00	110448	03-06-2021	30-Sep-21	119
285	Corporate AEGCL	furniture & Fixture	10.810	7,080.00	6372	03-06-2021	30-Sep-21	119
286	Corporate AEGCL	furniture & Fixture	10.810	44,250.00	39825	10-06-2021	30-Sep-21	112
287	Corporate AEGCL	Computer & Accessories	10.905	1,16,220.00	104598	17-06-2021	30-Sep-21	105
288	Corporate AEGCL	Furniture & Fixture	10.810	18,880.00	16992	12-06-2021	30-Sep-21	110
289	Corporate AEGCL	Computer & Accessories	10.905	9,48,450.00	853605	16-06-2021	30-Sep-21	106
290	Corporate AEGCL	Computer & Accessories	10.905	2,25,500.00	202950	08-06-2021	30-Sep-21	114
291	Corporate AEGCL	Computer & Accessories	10.905	41,949.00	37754.1	12-07-2021	30-Sep-21	80
292	Corporate AEGCL	Computer & Accessories	10.905	13,999.00	12599.1	02-07-2021	30-Sep-21	90
293	Corporate AEGCL	Office Building	10.202	1,12,95,019.00	10165517.1	16-12-2020	30-Sep-21	288
294	Corporate AEGCL	Computer & Accessories	10.905	4,30,975.00	387877.5	14-07-2021	30-Sep-21	78
295	Corporate AEGCL	Computer & Accessories	10.905	27,140.00	24426	28-07-2021	30-Sep-21	64
296	Corporate AEGCL	Furniture & Fixture	10.810	14,160.00	12744	31-07-2021	30-Sep-21	61
297	Corporate AEGCL	Computer & Accessories	10.905	1,72,000.00	154800	07-08-2021	30-Sep-21	54
298	Corporate AEGCL	Computer & Accessories	10.905	96,430.00	86787	06-08-2021	30-Sep-21	55
299	Corporate AEGCL	Computer & Accessories	10.905	4,84,195.00	435775.5	06-08-2021	30-Sep-21	55
300	Corporate AEGCL	Telephone & Fax	10.906	15,999.00	14399.1	17-08-2021	30-Sep-21	44
301	Corporate AEGCL	Computer & Accessories	10.905	26,699.00	24029.1	03-08-2021	30-Sep-21	58
302	Corporate AEGCL	Computer & Accessories	10.905	11,600.00	10440	03-09-2021	30-Sep-21	27
303	Corporate AEGCL	Computer & Accessories	10.905	41,949.00	37754.1	04-09-2021	30-Sep-21	26
304	Corporate AEGCL	Computer & Accessories	10.905	36,736.00	33062.4	20-09-2011	30-Sep-21	3663
305	Corporate AEGCL	Meter Testing Laboratory tools & equipme	10.518	2,86,531.00	257877.9	03-08-2021	30-Sep-21	58
306	Corporate AEGCL	Computer & Accessories	10.905	22,100.00	19890	20-06-2012	30-Sep-21	3389
307	Corporate AEGCL	Computer & Accessories	10.905	1,659.00	1493.1	31-05-2013	30-Sep-21	3044
308	Corporate AEGCL	Computer & Accessories	10.905	33,171.00	29853.9	31-05-2013	30-Sep-21	3044
309	Corporate AEGCL	Furniture & Fixture	10.810	2,39,472.00	215524.8	08-05-2021	30-Sep-21	145
310	Corporate AEGCL	Other Office Equipment	10.909	24,900.00	22410	15-06-2021	30-Sep-21	107
311	Tinsukia GSS	Metering Equipment	10.604	32,869.00	29582.1	17-05-2021	30-Sep-21	136

312	Tinsukia GSS	Metering Equipment	10.604	12,468.00	11221.2	17-05-2021	30-Sep-21	136
313	Tinsukia GSS	Others	10.850	7,130.00	6417	27-04-21	30-Sep-21	156
314	Tinsukia GSS	Others	10.850	19,500.00	17550	22-07-21	30-Sep-21	70
315	Tinsukia GSS	Other plant & equipment	10.502	72,391.00	65151.9	27-11-2015	30-Sep-21	2134
316	Tinsukia GSS	Other plant & equipment	10.502	28,433.00	25589.7	27-11-2015	30-Sep-21	2134
317	Tinsukia GSS	Other plant & equipment	10.502	2,39,450.00	215505	27-11-2015	30-Sep-21	2134
318	Tinsukia GSS	Other plant & equipment	10.502	1,360.00	1224	27-11-2015	30-Sep-21	2134
319	Tinsukia GSS	Other plant & equipment	10.502	45,208.00	40687.2	27-11-2015	30-Sep-21	2134
320	Tinsukia GSS	Other plant & equipment	10.502	5,501.00	4950.9	27-11-2015	30-Sep-21	2134
321	Tinsukia GSS	Other plant & equipment	10.502	32,219.00	28997.1	27-11-2015	30-Sep-21	2134
322	Tinsukia GSS	Other plant & equipment	10.502	4,448.00	4003.2	27-11-2015	30-Sep-21	2134
323	Tinsukia GSS	Other plant & equipment	10.502	64,224.00	57801.6	27-11-2015	30-Sep-21	2134
324	Tinsukia GSS	Other plant & equipment	10.502	43,774.00	39396.6	27-11-2015	30-Sep-21	2134
325	Tinsukia GSS	Other plant & equipment	10.502	85,842.00	77257.8	27-11-2015	30-Sep-21	2134
326	Tinsukia GSS	Other plant & equipment	10.502	6,840.00	6156	27-11-2015	30-Sep-21	2134
327	Tinsukia GSS	Other plant & equipment	10.502	26,014.00	23412.6	27-11-2015	30-Sep-21	2134
328	Tinsukia GSS	Other plant & equipment	10.502	1,271.00	1143.9	27-11-2015	30-Sep-21	2134
329	Tinsukia GSS	Other plant & equipment	10.502	8,934.00	8040.6	27-11-2015	30-Sep-21	2134
330	Tinsukia GSS	Other plant & equipment	10.502	3,507.00	3156.3	27-11-2015	30-Sep-21	2134
331	Tinsukia GSS	Other plant & equipment	10.502	4,173.00	3755.7	27-11-2015	30-Sep-21	2134
332	Tinsukia GSS	Other plant & equipment	10.502	4,778.00	4300.2	27-11-2015	30-Sep-21	2134
333	Tinsukia GSS	Other plant & equipment	10.502	6,178.00	5560.2	27-11-2015	30-Sep-21	2134
334	Tinsukia GSS	Other plant & equipment	10.502	38,54,897.00	3469407.3	04-03-2020	30-Sep-21	575
335	Tinsukia GSS	Other plant & equipment	10.502	7,96,829.00	717146.1	01-08-2018	30-Sep-21	1156
336	Tinsukia GSS	Other plant & equipment	10.502	13,00,782.00	1170703.8	04-03-2020	30-Sep-21	575
337	Tinsukia GSS	Other plant & equipment	10.502	10,61,460.00	955314	11-11-2019	30-Sep-21	689
338	Tinsukia GSS	Other plant & equipment	10.502	7,96,829.00	717146.1	21-09-2018	30-Sep-21	1105
339	Tinsukia GSS	Other plant & equipment	10.502	4,99,920.00	404928	31-12-2020	30-Sep-21	273
340	Tinsukia GSS	Other plant & equipment	10.502	12,76,156.00	1148540.4	18-03-2020	30-Sep-21	561
341	Tinsukia GSS	Other plant & equipment	10.502	4,97,630.00	447867	18-03-2020	30-Sep-21	561
342	Tinsukia GSS	Other plant & equipment	10.502	4,49,769.00	404792.1	17-10-2020	30-Sep-21	348
343	Tinsukia GSS	Other plant & equipment	10.502	3,37,852.00	304066.8	01-10-2020	30-Sep-21	364
344	Tinsukia GSS	Other plant & equipment	10.502	3,37,852.00	304066.8	21-05-2020	30-Sep-21	497
345	Tinsukia GSS	Communication Equip Radio & High Freq	10.512	37,760.00	33984	06-09-2020	30-Sep-21	389
346	Tinsukia GSS	Communication Equip Radio & High Freq	10.513	86,140.00	77526	10-09-2020	30-Sep-21	385
347	Tinsukia GSS	Communication Equip Radio & High Freq	10.514	34,220.00	30798	07-09-2020	30-Sep-21	388
348	Tinsukia GSS	Transformers	10.501	1,48,680.00	133812	21-01-2021	30-Sep-21	252
349	Tinsukia GSS	Transformers	10.501	1,48,680.00	133812	17-03-2019	30-Sep-21	928
350	Tinsukia GSS	Transformers	10.501	1,48,680.00	133812	02-03-2020	30-Sep-21	577
351	Tinsukia GSS	Transformers	10.501	69,002.00	62101.8	19-03-2019	30-Sep-21	926
352	Tinsukia GSS	Transformers	10.501	1,26,503.00	113852.7	15-03-2019	30-Sep-21	930
353	Tinsukia GSS	Transformers	10.501	1,43,754.00	129378.6	15-03-2019	30-Sep-21	930
354	Tinsukia GSS	Switchgear including cable connections	10.507	-5,72,096.00	-514886.4	01-07-2021	30-Sep-21	91
355	Tinsukia GSS	Other Misc. Equipment	10.525	57,820.00	52038	01-09-2021	30-Sep-21	29
356	Tinsukia GSS	REFRIGERATORS & WATER COOLERS	10.907	15,490.00	13941	05-08-2021	30-Sep-21	56
357	Samaguri GSS	Cooling water system	10.310	15,280.00	13752	30-12-2020	30-Sep-21	274
358	Samaguri GSS	Cooling water system	10.310	15,280.00	13752	25-08-2021	30-Sep-21	36
359	Samaguri GSS	Misc Civil Works	10.402	16,82,359.00	1514123.1	15-02-2021	30-Sep-21	227
360	Samaguri GSS	Transformers	10.501	2,25,35,057.00	20281551.3	07-08-2018	30-Sep-21	1150
361	Samaguri GSS	Transformers	10.501	-1,80,42,633.00	-16238369.7	24-11-2015	30-Sep-21	2137
362	Samaguri GSS	Transformers	10.501	-2,07,97,263.00	-18717536.7	28-02-2016	30-Sep-21	2041
363	Samaguri GSS	Transformers	10.501	-5,51,40,864.00	-49626777.6	31-08-2021	30-Sep-21	30
364	Samaguri GSS	Other Plants and Equipments	10.502	60,83,173.00	5474855.7	17-08-2019	30-Sep-21	775
365	Samaguri GSS	Other Plants and Equipments	10.502	15,31,583.00	1378424.7	26-08-2019	30-Sep-21	766
366	Samaguri GSS	Other Plants and Equipments	10.502	79,650.00	71685	24-05-2018	30-Sep-21	1225
367	Samaguri GSS	Other Plants and Equipments	10.502	53,100.00	47790	23-11-2017	30-Sep-21	1407
368	Samaguri GSS	Other Plants and Equipments	10.502	7,94,667.00	715200.3	27-11-2020	30-Sep-21	307
369	Samaguri GSS	Other Plants and Equipments	10.502	1,97,146.00	177431.4	29-09-2015	30-Sep-21	2193
370	Samaguri GSS	Other Plants and Equipments	10.502	3,88,227.00	349404.3	29-09-2015	30-Sep-21	2193
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
376	Samaguri GSS	Other Plants and Equipments	10.502	-9,20,795.00	-828715.5	19-11-2020	30-Sep-21	315
377	Samaguri GSS	Overhead Lines	10.601	12,47,850.00	1123065	01-06-2018	30-Sep-21	1217
378	Samaguri GSS	Overhead Lines	10.601	2,22,533.00	200279.7	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	-4924440	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
417	MRT DIVISION, AEGCL, NAREN	Meter Testing Laboratory Tools & Equipm	10.518	-6,37,200.00	-573480	11-09-2019	30-Sep-21	750
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,NAREND	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681
426	MRT DIVISION,AEGCL,NAREND	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681
427	MRT DIVISION,AEGCL,NAREND	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681
428	MRT DIVISION,AEGCL,NAREND	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681
429	MRT DIVISION,AEGCL,NAREND	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	07-08-2021	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
439	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	1,45,216.00	130694.4	16-03-2020	30-Sep-21	563
440	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	8,01,430.00	721287	16-06-2020	30-Sep-21	471
441	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	7,20,100.00	648090	18-11-2020	30-Sep-21	316
442	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	15,84,923.00	1426430.7	01-10-2020	30-Sep-21	364
443	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	9,65,273.00	868745.7	31-01-2021	30-Sep-21	242
444	I32 KV GSS Kahilipara	TRANSFORMERS	10.501	2,65,000.00	238500	13-12-2018	30-Sep-21	1022
445	I32 KV GSS Kahilipara	TRANSFORMERS	10.501	1,73,460.00	156114	03-05-2019	30-Sep-21	881
446	I32 KV GSS Kahilipara	COMMUNICATION EQUIPMENT RAD	10.512	66,080.00	59472	08-08-2020	30-Sep-21	418
447	I32 KV GSS Kahilipara	METER TESTING LABORATORY TOO	10.518	5,42,800.00	488520	05-09-2020	30-Sep-21	390
448	I32 KV GSS Kahilipara	OTHER OFFICE EQUIPMENT	10.909	24,898.20	22408.38	22-07-2021	30-Sep-21	70
449	I32 KV GSS Kahilipara	ELECTRIC WIRING LIGHT & FAN INS	10.820	3,22,561.00	290304.9	31-05-2020	30-Sep-21	487
450	I32 KV GSS Kahilipara	ELECTRIC WIRING LIGHT & FAN INS	10.820	4,83,842.00	435457.8	16-03-2020	30-Sep-21	563
451	I32 KV GSS Kahilipara	ELECTRIC WIRING LIGHT & FAN INS	10.820	3,22,561.00	290304.9	31-05-2020	30-Sep-21	487
452	I32 KV GSS Kahilipara	AIR CONDITIONING PLANT PORTAB	10.516	4,37,792.00	394012.8	19-03-2020	30-Sep-21	560
453	I32 KV GSS Kahilipara	AIR CONDITIONING PLANT PORTAB	10.516	4,37,792.00	394012.8	19-03-2020	30-Sep-21	560
454	I32 KV GSS Kahilipara	AIR CONDITIONING PLANT PORTAB	10.516	2,18,896.00	197006.4	19-03-2020	30-Sep-21	560
455	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	22,15,994.00	1994394.6	17-10-2020	30-Sep-21	348
456	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	23,600.00	21240	21-12-2018	30-Sep-21	1014
457	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,20,407.00	288366.3	30-09-2019	30-Sep-21	731
458	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,18,654.00	286788.6	30-09-2019	30-Sep-21	731
459	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,08,714.00	277842.6	30-09-2019	30-Sep-21	731
460	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	1,03,649.00	93284.1	30-09-2019	30-Sep-21	731
461	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	4,54,016.00	408614.4	15-06-2020	30-Sep-21	472
462	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,37,852.00	304066.8	26-12-2019	30-Sep-21	644
463	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,37,852.00	304066.8	28-12-2020	30-Sep-21	276
464	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	1,29,38,700.00	11644830	01-07-2021	30-Sep-21	91
							30-Sep-21	44469
		TOTAL		79,77,55,497	71,79,79,947			

ASSAM ELECTRICITY GRID CORPORATION LTD.

(In Rs.)

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
1	UA T&T Circle Jorhat	Land	10.101	15686494.70	14117845.23	07-04-2021	30-Sep-21	176	0.00%	
2	Rangia GSS	Land	10.101	67514465	60763018.5		30-Sep-21	44469	0.00%	
3	Corporate AEGCL	Office Building	10.202	1,12,95,019.00	10165517.1	16-12-2020	30-Sep-21	288	3.34%	
4	Rangia GSS	Other Buildings	10.204	82,04,612.00	7384150.8	29-05-2019	30-Sep-21	855	3.34%	
5	Rangia GSS	Other Buildings	10.204	71,90,867.00	6471780.3	20-04-2019	30-Sep-21	894	3.34%	
6	Nagaon T&T Div	Other Buildings	10.204	1,33,20,886.00	11988797.4	30-04-2021	30-Sep-21	153	3.34%	
7	Samaguri GSS	Miscellaneous Civil Works	10.402	15,280.00	13752	30-12-2020	30-Sep-21	274	3.34%	
8	Samaguri GSS	Miscellaneous Civil Works	10.402	15,280.00	13752	25-08-2021	30-Sep-21	36	3.34%	
9	Nagaon T&T Div	Miscellaneous Civil Works	10.402	27,867.00	25084.2		30-Sep-21	44469	3.34%	
10	Rangia GSS	Miscellaneous Civil Works	10.402	3,32,261.00	299034.9	16-04-2021	30-Sep-21	167	3.34%	
11	Gargaon GSS	Miscellaneous Civil Works	10.402	14,90,514.00	1341462.6	06-07-2021	30-Sep-21	86	3.34%	
12	LA T&T Circle	Miscellaneous Civil Works	10.402	2,86,718.00	258046.2	09-02-2021	30-Sep-21	233	3.34%	
13	Guwahati Transmission Division	Miscellaneous Civil Works	10.402	3,15,618.00	284056.2	24-01-2021	30-Sep-21	249	3.34%	
14	Dhaligaon GSS	Misc. Civil Works	10.402	3,37,635.00	303871.5	05-07-2016	30-Sep-21	1913	3.34%	
15	Dhaligaon GSS	Misc. Civil Works	10.402	6,92,194.00	622974.6	05-07-2016	30-Sep-21	1913	3.34%	
16	Dhaligaon GSS	Misc. Civil Works	10.402	2,92,479.00	263231.1	05-07-2016	30-Sep-21	1913	3.34%	
17	Dhaligaon GSS	Misc. Civil Works	10.402	61,299.00	55169.1	05-07-2016	30-Sep-21	1913	3.34%	
18	Dhaligaon GSS	Misc. Civil Works	10.402	3,34,230.00	300807	05-07-2016	30-Sep-21	1913	3.34%	
19	Dhaligaon GSS	Misc. Civil Works	10.402	23,004.00	20703.6	05-07-2016	30-Sep-21	1913	3.34%	
20	Dhaligaon GSS	Misc. Civil Works	10.402	4,91,525.00	442372.5	05-07-2016	30-Sep-21	1913	3.34%	
21	Dhaligaon GSS	Misc. Civil Works	10.402	83,437.00	75093.3	05-07-2016	30-Sep-21	1913	3.34%	
22	Dhaligaon GSS	Misc. Civil Works	10.402	43,21,995.00	3889795.5	05-07-2016	30-Sep-21	1913	3.34%	
23	North Lakhimpur GSS	Misc. Civil Works	10.402	4,31,207.00	388086.3	23-02-2021	30-Sep-21	219	3.34%	
24	North Lakhimpur GSS	Misc. Civil Works	10.402	12,200.00	10980	28-07-2021	30-Sep-21	64	3.34%	
25	132 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	1,45,216.00	130694.4	16-03-2020	30-Sep-21	563	3.34%	
26	132 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	8,01,430.00	721287	16-06-2020	30-Sep-21	471	3.34%	
27	132 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	7,20,100.00	648090	18-11-2020	30-Sep-21	316	3.34%	
28	132 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	15,84,923.00	1426430.7	01-10-2020	30-Sep-21	364	3.34%	
29	132 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	9,65,273.00	868745.7	31-01-2021	30-Sep-21	242	3.34%	
30	Samaguri GSS	Misc Civil Works	10.402	16,82,359.00	1514123.1	15-02-2021	30-Sep-21	227	3.34%	
31	Gargaon GSS	Transformers	10.501	2,57,25,540.00	23152986	08-06-2020	30-Sep-21	479	5.28%	
32	Gargaon GSS	Transformers	10.501	2,04,44,778.00	18400300.2	30-09-2013	30-Sep-21	2922	5.28%	
33	Gargaon GSS	Transformers	10.501	-2,04,44,778.00	-18400300.2	30-09-2013	30-Sep-21	2922	5.28%	
34	Dibrugarh GSS	Transformers	10.501	7,25,854.00	653268.6	01-02-2021	30-Sep-21	241	5.28%	
35	Dibrugarh GSS	Transformers	10.501	7,25,854.00	653268.6	09-02-2021	30-Sep-21	233	5.28%	
36	Dibrugarh GSS	Transformers	10.501	-2,57,25,540.00	-23152986	08-06-2020	30-Sep-21	479	5.28%	
37	Dibrugarh GSS	Transformers	10.501	2,04,44,778.00	18400300.2	24-08-2020	30-Sep-21	402	5.28%	
38	Dibrugarh GSS	Transformers	10.501	5,51,40,864.00	49626777.6	31-08-2021	30-Sep-21	30	5.28%	
39	Goalpara GSS	Transformers	10.501	3,11,07,687.00	27996918.3	27-08-2021	30-Sep-21	34	5.28%	
40	Rangia GSS	Transformers	10.501	7,97,162.00	717445.8	17-03-2019	30-Sep-21	928	5.28%	
41	Rangia GSS	Transformers	10.501	7,97,162.00	717445.8	17-03-2019	30-Sep-21	928	5.28%	
42	Rangia GSS	Transformers	10.501	7,25,854.00	653268.6	03-01-2020	30-Sep-21	636	5.28%	
43	Rangia GSS	Transformers	10.501	7,25,854.00	653268.6	22-02-2020	30-Sep-21	586	5.28%	
44	Rangia GSS	Transformers	10.501	7,25,854.00	653268.6	25-02-2020	30-Sep-21	583	5.28%	
45	Salakati GSS	Transformers	10.501	6,49,73,737.00	58476363.3	10-07-2021	30-Sep-21	82	5.28%	
46	Depota GSS	Transformer	10.501	2,07,97,263.00	18717536.7	28-02-2016	30-Sep-21	2041	5.28%	
47	Depota GSS	Transformer	10.501	-2,25,35,057.00	-20281551.3	07-08-2018	30-Sep-21	1150	5.28%	
48	Depota GSS	Transformer	10.501	4,33,462.00	390115.8	25-03-2020	30-Sep-21	554	5.28%	
49	Panchgram GSS	Transformers	10.501	1,78,95,615.00	16106053.5	26-03-2019	30-Sep-21	919	5.28%	
50	Panchgram GSS	Transformers	10.501	-1,60,95,040.00	-14485536	07-09-2011	30-Sep-21	3676	5.28%	
51	Silchar T&T Div	Transformer	10.501	-1,78,95,615.00	-16106053.5	26-03-2019	30-Sep-21	919	5.28%	
52	Silchar T&T Div	Transformer	10.501	1,60,95,040.00	14485536	29-07-2021	30-Sep-21	63	5.28%	
53	132 KV GSS Kahilipara	TRANSFORMERS	10.501	2,65,000.00	238500	13-12-2018	30-Sep-21	1022	5.28%	
54	132 KV GSS Kahilipara	TRANSFORMERS	10.501	1,73,460.00	156114	03-05-2019	30-Sep-21	881	5.28%	
55	Tinsukia GSS	Transformers	10.501	1,48,680.00	133812	21-01-2021	30-Sep-21	252	5.28%	
56	Tinsukia GSS	Transformers	10.501	1,48,680.00	133812	17-03-2019	30-Sep-21	928	5.28%	
57	Tinsukia GSS	Transformers	10.501	1,48,680.00	133812	02-03-2020	30-Sep-21	577	5.28%	
58	Tinsukia GSS	Transformers	10.501	69,002.00	62101.8	19-03-2019	30-Sep-21	926	5.28%	
59	Tinsukia GSS	Transformers	10.501	1,26,503.00	113852.7	15-03-2019	30-Sep-21	930	5.28%	

60	Tinsukia GSS	Transformers	10.501	1,43,754.00	129378.6	15-03-2019	30-Sep-21	930	5.28%	
61	Samaguri GSS	Transformers	10.501	2,25,35,057.00	20281551.3	07-08-2018	30-Sep-21	1150	5.28%	
62	Samaguri GSS	Transformers	10.501	-1,80,42,633.00	-16238369.7	24-11-2015	30-Sep-21	2137	5.28%	
63	Samaguri GSS	Transformers	10.501	-2,07,97,263.00	-18717536.7	28-02-2016	30-Sep-21	2041	5.28%	
64	Samaguri GSS	Transformers	10.501	-5,51,40,864.00	-49626777.6	31-08-2021	30-Sep-21	30	5.28%	
65	Jorhat T&T Div	Other Plant & Equipment	10.502	15,50,752.00	1395676.8	02-07-2020	30-Sep-21	455	5.28%	
66	Jorhat T&T Div	Other Plant & Equipment	10.502	15,50,752.00	1395676.8	08-07-2020	30-Sep-21	449	5.28%	
67	Mariani GSS	Other Plants & Equipment	10.502	1,04,910.00	94419	11-05-2021	30-Sep-21	142	5.28%	
68	Mariani GSS	Other Plants & Equipment	10.502	1,76,000.00	158400	11-05-2021	30-Sep-21	142	5.28%	
69	Mariani GSS	Other Plants & Equipment	10.502	45,000.00	40500	11-05-2021	30-Sep-21	142	5.28%	
70	Mariani GSS	Other Plants & Equipment	10.502	69,000.00	62100	11-05-2021	30-Sep-21	142	5.28%	
71	Mariani GSS	Other Plants & Equipment	10.502	14,36,280.00	1292652	03-06-2021	30-Sep-21	119	5.28%	
72	Mariani GSS	Other Plants & Equipment	10.502	16,520.00	14868	07-06-2021	30-Sep-21	115	5.28%	
73	Mariani GSS	Other Plants & Equipment	10.502	1,23,900.00	111510	20-12-2017	30-Sep-21	1380	5.28%	
74	Mariani GSS	Other Plants & Equipment	10.502	17,66,920.00	1590228	16-07-2021	30-Sep-21	76	5.28%	
75	Gargaon GSS	Other Plant & Equipment	10.502	86,14,597.00	7753137.3	20-03-2021	30-Sep-21	194	5.28%	
76	Gargaon GSS	Other Plant & Equipment	10.502	39,21,295.00	3529165.5	20-03-2021	30-Sep-21	194	5.28%	
77	Gargaon GSS	Other Plants & Equipment	10.502	-2,04,44,778.00	-18400300.2	30-09-2013	30-Sep-21	2922	5.28%	
78	Gargaon GSS	Other Plants & Equipment	10.502	15,54,292.00	1398862.8	11-11-2020	30-Sep-21	323	5.28%	
79	Gargaon GSS	Other Plants & Equipment	10.502	15,53,112.00	1397800.8	06-02-2020	30-Sep-21	602	5.28%	
80	Rangia GSS	Other Plants & Equipments	10.502	15,81,218.00	1423096.2	10-12-2020	30-Sep-21	294	5.28%	
81	Rangia GSS	Other Plants & Equipments	10.502	28,05,639.00	2525075.1	29-12-2020	30-Sep-21	275	5.28%	
82	Rangia GSS	Other Plants & Equipments	10.502	15,80,038.00	1422034.2	22-06-2020	30-Sep-21	465	5.28%	
83	Rangia GSS	Other Plants & Equipments	10.502	1,03,328.00	92995.2	11-06-2019	30-Sep-21	842	5.28%	
84	Rangia GSS	Other Plants & Equipments	10.502	24,37,380.00	2193642	06-07-2019	30-Sep-21	817	5.28%	
85	Rangia GSS	Other Plants & Equipments	10.502	1,40,360.00	126324	03-07-2019	30-Sep-21	820	5.28%	
86	Rangia GSS	Other Plants & Equipments	10.502	1,40,360.00	126324	04-07-2019	30-Sep-21	819	5.28%	
87	Rangia GSS	Other Plants & Equipments	10.502	13,52,594.00	1217334.6	06-07-2019	30-Sep-21	817	5.28%	
88	Rangia GSS	Other Plants & Equipments	10.502	52,820.00	47538	06-07-2019	30-Sep-21	817	5.28%	
89	Guwahati Transmission Division	Other Plant and Equipment	10.502	-8,25,930.00	-743337	14-09-2019	30-Sep-21	747	5.28%	
90	Kukurmara GSS	Other Plant and Equipment	10.502	44,80,400.00	4032360	29-03-2021	30-Sep-21	185	5.28%	
91	Salakati GSS	Other Plant & Equipment	10.502	1,62,38,715.00	14614843.5	31-12-2020	30-Sep-21	273	5.28%	
92	Salakati GSS	Other Plant & Equipment	10.502	2,93,04,339.00	26373905.1	10-12-2020	30-Sep-21	294	5.28%	
93	Salakati GSS	Other Plant & Equipment	10.502	22,172.00	19954.8	18-02-2020	30-Sep-21	590	5.28%	
94	Salakati GSS	Other Plant & Equipment	10.502	13,200.00	11880	22-04-2017	30-Sep-21	1622	5.28%	
95	Salakati GSS	Other Plant & Equipment	10.502	94,766.00	85289.4	20-02-2020	30-Sep-21	588	5.28%	
96	Dhaligaon GSS	Other Plant & Equipments	10.502	3,69,902.00	332911.8	09-09-2021	30-Sep-21	21	5.28%	
97	Dhaligaon GSS	Other Plant & Equipments	10.502	7,39,803.00	665822.7	26-09-2021	30-Sep-21	4	5.28%	
98	Dhaligaon GSS	Other Plant & Equipments	10.502	14,58,868.00	1312981.2	06-08-2019	30-Sep-21	786	5.28%	
99	Dhaligaon GSS	Other Plant & Equipments	10.502	1,95,321.00	175788.9	26-04-2018	30-Sep-21	1253	5.28%	
100	Dhaligaon GSS	Other Plant & Equipments	10.502	3,69,902.00	332911.8	09-08-2019	30-Sep-21	783	5.28%	
101	Dhaligaon GSS	Other Plant & Equipments	10.502	9,83,318.00	884986.2	04-02-2019	30-Sep-21	969	5.28%	
102	Dhaligaon GSS	Other Plant & Equipments	10.502	8,59,175.00	773257.5	04-01-2019	30-Sep-21	1000	5.28%	
103	Dhaligaon GSS	Other Plant & Equipments	10.502	10,59,882.00	953893.8	25-02-2019	30-Sep-21	948	5.28%	
104	Dhaligaon GSS	Other Plant & Equipments	10.502	9,13,728.00	822355.2	16-02-2019	30-Sep-21	957	5.28%	
105	Dhaligaon GSS	Other Plant & Equipments	10.502	7,47,589.00	672830.1	19-08-2019	30-Sep-21	773	5.28%	
106	Dhaligaon GSS	Other Plant & Equipments	10.502	17,26,620.00	1553958	06-02-2019	30-Sep-21	967	5.28%	
107	Dhaligaon GSS	Other Plant & Equipments	10.502	17,42,872.00	1568584.8	26-06-2017	30-Sep-21	1557	5.28%	
108	Dhaligaon GSS	Other Plant & Equipments	10.502	21,40,112.00	1926100.8	20-05-2017	30-Sep-21	1594	5.28%	
109	Dhaligaon GSS	Other Plant & Equipments	10.502	17,41,832.00	1567648.8	19-01-2018	30-Sep-21	1350	5.28%	
110	Dhaligaon GSS	Other Plant & Equipments	10.502	13,45,632.00	1211068.8	31-05-2017	30-Sep-21	1583	5.28%	
111	Dhaligaon GSS	Other Plant & Equipments	10.502	24,52,650.00	2207385	15-09-2019	30-Sep-21	746	5.28%	
112	Dhaligaon GSS	Other Plant & Equipments	10.502	16,70,652.00	1503586.8	20-06-2017	30-Sep-21	1563	5.28%	
113	Dhaligaon GSS	Other Plant & Equipments	10.502	38,69,810.00	3482829	15-05-2017	30-Sep-21	1599	5.28%	
114	Dhaligaon GSS	Other Plant & Equipments	10.502	16,77,732.00	1509958.8	27-02-2018	30-Sep-21	1311	5.28%	
115	Dhaligaon GSS	Other Plant & Equipments	10.502	23,93,010.00	2153709	31-05-2017	30-Sep-21	1583	5.28%	
116	Dhaligaon GSS	Other Plant & Equipments	10.502	27,14,771.00	2443293.9	15-09-2019	30-Sep-21	746	5.28%	
117	Dhaligaon GSS	Other Plant & Equipments	10.502	20,50,356.00	1845320.4	31-03-2018	30-Sep-21	1279	5.28%	
118	Dhaligaon GSS	Other Plant & Equipments	10.502	42,10,453.00	3789407.7	18-03-2018	30-Sep-21	1292	5.28%	
119	Dhaligaon GSS	Other Plant & Equipments	10.502	27,79,830.00	2501847	26-04-2018	30-Sep-21	1253	5.28%	
120	Dhaligaon GSS	Other Plant & Equipments	10.502	27,65,670.00	2489103	25-03-2018	30-Sep-21	1285	5.28%	
121	Dhaligaon GSS	Other Plant & Equipments	10.502	1,51,50,719.00	13635647.1	05-12-2020	30-Sep-21	299	5.28%	
122	Dhaligaon GSS	Other Plant & Equipments	10.502	3,59,027.00	323124.3	05-07-2016	30-Sep-21	1913	5.28%	
123	Dhaligaon GSS	Other Plant & Equipments	10.502	1,16,000.00	104400	05-07-2016	30-Sep-21	1913	5.28%	
124	Dhaligaon GSS	Other Plant & Equipments	10.502	10,49,203.00	944282.7	05-07-2016	30-Sep-21	1913	5.28%	

125	Dhaligaon GSS	Other Plant & Equipments	10.502	5,48,089.00	493280.1	05-07-2016	30-Sep-21	1913	5.28%	
126	Dhaligaon GSS	Other Plant & Equipments	10.502	2,63,980.00	237582	05-07-2016	30-Sep-21	1913	5.28%	
127	Dhaligaon GSS	Other Plant & Equipments	10.502	1,34,130.00	120717	05-07-2016	30-Sep-21	1913	5.28%	
128	Dhaligaon GSS	Other Plant & Equipments	10.502	46,517.00	41865.3	05-07-2016	30-Sep-21	1913	5.28%	
129	Dhaligaon GSS	Other Plant & Equipments	10.502	1,933.00	1739.7	05-07-2016	30-Sep-21	1913	5.28%	
130	Dhaligaon GSS	Other Plant & Equipments	10.502	4,02,086.00	361877.4	05-07-2016	30-Sep-21	1913	5.28%	
131	Dhaligaon GSS	Other Plant & Equipments	10.502	2,42,157.00	217941.3	05-07-2016	30-Sep-21	1913	5.28%	
132	Dhaligaon GSS	Other Plant & Equipments	10.502	1,43,790.00	129411	05-07-2016	30-Sep-21	1913	5.28%	
133	Dhaligaon GSS	Other Plant & Equipments	10.502	4,60,681.00	414612.9	05-07-2016	30-Sep-21	1913	5.28%	
134	Dhaligaon GSS	Other Plant & Equipments	10.502	4,54,696.00	409226.4	05-07-2016	30-Sep-21	1913	5.28%	
135	Dhaligaon GSS	Other Plant & Equipments	10.502	1,92,194.00	172974.6	05-07-2016	30-Sep-21	1913	5.28%	
136	Dhaligaon GSS	Other Plant & Equipments	10.502	58,785.00	52906.5	05-07-2016	30-Sep-21	1913	5.28%	
137	Dhaligaon GSS	Other Plant & Equipments	10.502	78,379.00	70541.1	05-07-2016	30-Sep-21	1913	5.28%	
138	Dhaligaon GSS	Other Plant & Equipments	10.502	1,20,724.00	108651.6	05-07-2016	30-Sep-21	1913	5.28%	
139	Dhaligaon GSS	Other Plant & Equipments	10.502	2,09,956.00	188960.4	05-07-2016	30-Sep-21	1913	5.28%	
140	Dhaligaon GSS	Other Plant & Equipments	10.502	5,21,234.00	469110.6	05-07-2016	30-Sep-21	1913	5.28%	
141	Dhaligaon GSS	Other Plant & Equipments	10.502	3,92,964.00	353667.6	05-07-2016	30-Sep-21	1913	5.28%	
142	Dhaligaon GSS	Other Plant & Equipments	10.502	48,789.00	43910.1	05-07-2016	30-Sep-21	1913	5.28%	
143	Dhaligaon GSS	Other Plant & Equipments	10.502	5,358.00	4822.2	05-07-2016	30-Sep-21	1913	5.28%	
144	Dhaligaon GSS	Other Plant & Equipments	10.502	68,512.00	61660.8	05-07-2016	30-Sep-21	1913	5.28%	
145	Dhaligaon GSS	Other Plant & Equipments	10.502	2,44,682.00	220213.8	05-07-2016	30-Sep-21	1913	5.28%	
146	Dhaligaon GSS	Other Plant & Equipments	10.502	1,43,650.00	129285	05-07-2016	30-Sep-21	1913	5.28%	
147	Dhaligaon GSS	Other Plant & Equipments	10.502	3,35,265.00	301738.5	05-07-2016	30-Sep-21	1913	5.28%	
148	Dhaligaon GSS	Other Plant & Equipments	10.502	22,230.00	20007	05-07-2016	30-Sep-21	1913	5.28%	
149	Dhaligaon GSS	Other Plant & Equipments	10.502	6,78,404.00	610563.6	05-07-2016	30-Sep-21	1913	5.28%	
150	Sarusajai GSS	Other Plant & Equipment	10.502	12,68,850.00	1141965	04-05-2019	30-Sep-21	880	5.28%	
151	Sarusajai GSS	Other Plant & Equipment	10.502	48,96,608.00	4406947.2	04-05-2019	30-Sep-21	880	5.28%	
152	Sarusajai GSS	Other Plant & Equipment	10.502	18,24,664.00	1642197.6	04-05-2019	30-Sep-21	880	5.28%	
153	Sarusajai GSS	Other Plant & Equipment	10.502	68,28,720.00	6145848	04-05-2019	30-Sep-21	880	5.28%	
154	Sarusajai GSS	Other Plant & Equipment	10.502	44,98,650.00	4048785	04-05-2019	30-Sep-21	880	5.28%	
155	Sarusajai GSS	Other Plant & Equipment	10.502	9,20,795.00	828715.5	19-11-2020	30-Sep-21	315	5.28%	
156	Sarusajai GSS	Other Plant & Equipment	10.502	-9,23,410.54	-831069.486	27-04-2021	30-Sep-21	156	5.28%	
157	Sarusajai GSS	Other Plant & Equipment	10.502	-8,04,507.57	-724056.813	22-06-2021	30-Sep-21	100	5.28%	
158	Sarusajai GSS	Other Plant & Equipment	10.502	-48,75,965.21	-4388368.689	20-07-2021	30-Sep-21	72	5.28%	
159	Sarusajai GSS	Other Plant & Equipment	10.502	-17,66,920.00	-1590228	06-06-2019	30-Sep-21	847	5.28%	
160	Sarusajai GSS	Other Plant & Equipment	10.502	-64,792.77	-58313.493	18-08-2021	30-Sep-21	43	5.28%	
161	Sarusajai GSS	Other Plant & Equipment	10.502	-6,03,648.31	-543283.479	27-04-2021	30-Sep-21	156	5.28%	
162	Sarusajai GSS	Other Plant & Equipment	10.502	-2,75,18,584.00	-24766725.6	07-05-2021	30-Sep-21	146	5.28%	
163	Tezpur T&C Div	Other Plants & Equipments	10.502	10,79,700.00	971730	26-02-2020	30-Sep-21	582	5.28%	
164	Tezpur T&C Div	Other Plants & Equipments	10.502	26,06,912.00	2346220.8	02-07-2021	30-Sep-21	90	5.28%	
165	Tezpur T&C Div	Other Plants & Equipments	10.502	32,39,100.00	2915190	02-07-2021	30-Sep-21	90	5.28%	
166	Tezpur T&C Div	Other Plants & Equipments	10.502	51,56,600.00	4640940	27-07-2020	30-Sep-21	430	5.28%	
167	Tezpur T&C Div	Other Plants & Equipments	10.502	13,44,020.00	1209618	02-07-2021	30-Sep-21	90	5.28%	
168	Tezpur T&C Div	Other Plants & Equipments	10.502	17,99,500.00	1619550	28-07-2020	30-Sep-21	429	5.28%	
169	MRT Div Jorhat	Other Plant & Equipment	10.502	10,79,700.00	971730	03-03-2020	30-Sep-21	576	5.28%	
170	MRT Div Jorhat	Other Plant & Equipment	10.502	26,06,912.00	2346220.8	01-07-2021	30-Sep-21	91	5.28%	
171	MRT Div Jorhat	Other Plant & Equipment	10.502	32,39,100.00	2915190	01-07-2021	30-Sep-21	91	5.28%	
172	MRT Div Jorhat	Other Plant & Equipment	10.502	51,56,600.00	4640940	29-07-2020	30-Sep-21	428	5.28%	
173	MRT Div Jorhat	Other Plant & Equipment	10.502	17,99,500.00	1619550	29-07-2020	30-Sep-21	428	5.28%	
174	Nagaon T&T Div	Other plants and Equipments	10.502	1,22,62,497.00	11036247.3	25-12-2020	30-Sep-21	279	5.28%	
175	Nagaon T&T Div	Other plants and Equipments	10.502	5,56,913.00	501221.7	25-12-2020	30-Sep-21	279	5.28%	
176	North Lakhimpur GSS	Other Plant & Equipments	10.502	12,44,115.00	1119703.5	26-03-2021	30-Sep-21	188	5.28%	
177	North Lakhimpur GSS	Other Plant & Equipments	10.502	9,139.00	8225.1	26-03-2021	30-Sep-21	188	5.28%	
178	North Lakhimpur GSS	Other Plant & Equipments	10.502	12,11,932.00	1090738.8	26-03-2021	30-Sep-21	188	5.28%	
179	North Lakhimpur GSS	Other Plant & Equipments	10.502	9,97,237.00	897513.3	31-01-2021	30-Sep-21	242	5.28%	
180	North Lakhimpur GSS	Other Plant & Equipments	10.502	63,450.00	57105	16-06-2021	30-Sep-21	106	5.28%	
181	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-54,10,300.00	-4869270	19-03-2020	30-Sep-21	560	5.28%	
182	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-21,18,100.00	-1906290	19-03-2020	30-Sep-21	560	5.28%	
183	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-54,10,300.00	-4869270	19-03-2020	30-Sep-21	560	5.28%	
184	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-53,98,500.00	-4858650	21-03-2020	30-Sep-21	558	5.28%	
185	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-26,06,912.00	-2346220.8	06-08-2020	30-Sep-21	420	5.28%	
186	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-26,06,912.00	-2346220.8	13-07-2020	30-Sep-21	444	5.28%	
187	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-13,44,020.00	-1209618	17-08-2020	30-Sep-21	409	5.28%	
188	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-13,44,020.00	-1209618	30-07-2020	30-Sep-21	427	5.28%	
189	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-27,57,660.00	-2481894	21-08-2020	30-Sep-21	405	5.28%	
190	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-24,19,000.00	-2177100	29-07-2020	30-Sep-21	428	5.28%	
191	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-24,19,000.00	-2177100	25-07-2020	30-Sep-21	432	5.28%	
192	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-51,56,600.00	-4640940	13-08-2020	30-Sep-21	413	5.28%	
193	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-51,56,600.00	-4640940	13-08-2020	30-Sep-21	413	5.28%	
194	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-51,56,600.00	-4640940	13-08-2020	30-Sep-21	413	5.28%	
195	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-51,56,600.00	-4640940	13-08-2020	30-Sep-21	413	5.28%	
196	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-51,56,600.00	-4640940	13-08-2020	30-Sep-21	413	5.28%	
197	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-17,99,500.00	-1619550	25-08-2020	30-Sep-21	401	5.28%	
198	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-17,99,500.00	-1619550	25-08-2020	30-Sep-21	401	5.28%	

199	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-17,99,500.00	-1619550	25-08-2020	30-Sep-21	401	5.28%	
200	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-17,99,500.00	-1619550	25-08-2020	30-Sep-21	401	5.28%	
201	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-17,99,500.00	-1619550	25-08-2020	30-Sep-21	401	5.28%	
202	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-9,06,240.00	-815616	25-08-2020	30-Sep-21	401	5.28%	
203	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-26,06,912.00	-2346220.8	10-09-2020	30-Sep-21	385	5.28%	
204	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-26,06,912.00	-2346220.8	05-12-2020	30-Sep-21	299	5.28%	
205	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-26,06,912.00	-2346220.8	27-02-2021	30-Sep-21	215	5.28%	
206	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-32,39,100.00	-2915190	13-10-2020	30-Sep-21	352	5.28%	
207	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-32,39,100.00	-2915190	13-10-2020	30-Sep-21	352	5.28%	
208	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-32,39,100.00	-2915190	13-10-2020	30-Sep-21	352	5.28%	
209	MRT DIVISION, AEGCL, NAREN	Plant & Equipment	10.502	-32,39,100.00	-2915190	13-10-2020	30-Sep-21	352	5.28%	
210	Silchar T&T Div	OTHER PLANTS & EQUIPMENTS	10.502	15,93,018.00	1433716.2	23-09-2020	30-Sep-21	372	5.28%	
211	Silchar T&T Div	OTHER PLANTS & EQUIPMENTS	10.502	59,31,978.00	5338780.2	12-02-2021	30-Sep-21	230	5.28%	
212	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	22,15,994.00	1994394.6	17-10-2020	30-Sep-21	348	5.28%	
213	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	23,60,000.00	21240	21-12-2018	30-Sep-21	1014	5.28%	
214	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,20,407.00	288366.3	30-09-2019	30-Sep-21	731	5.28%	
215	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,18,654.00	286788.6	30-09-2019	30-Sep-21	731	5.28%	
216	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,08,714.00	277842.6	30-09-2019	30-Sep-21	731	5.28%	
217	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	1,03,649.00	93284.1	30-09-2019	30-Sep-21	731	5.28%	
218	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	4,54,016.00	408614.4	15-06-2020	30-Sep-21	472	5.28%	
219	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,37,852.00	304066.8	26-12-2019	30-Sep-21	644	5.28%	
220	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,37,852.00	304066.8	28-12-2020	30-Sep-21	276	5.28%	
221	132 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	1,29,38,700.00	11644830	01-07-2021	30-Sep-21	91	5.28%	
222	Tinsukia GSS	Other plant & equipment	10.502	72,39,100.00	65151.9	27-11-2015	30-Sep-21	2134	5.28%	
223	Tinsukia GSS	Other plant & equipment	10.502	28,433.00	25589.7	27-11-2015	30-Sep-21	2134	5.28%	
224	Tinsukia GSS	Other plant & equipment	10.502	2,39,450.00	215505	27-11-2015	30-Sep-21	2134	5.28%	
225	Tinsukia GSS	Other plant & equipment	10.502	1,360.00	1224	27-11-2015	30-Sep-21	2134	5.28%	
226	Tinsukia GSS	Other plant & equipment	10.502	45,208.00	40687.2	27-11-2015	30-Sep-21	2134	5.28%	
227	Tinsukia GSS	Other plant & equipment	10.502	5,501.00	4950.9	27-11-2015	30-Sep-21	2134	5.28%	
228	Tinsukia GSS	Other plant & equipment	10.502	32,219.00	28997.1	27-11-2015	30-Sep-21	2134	5.28%	
229	Tinsukia GSS	Other plant & equipment	10.502	4,448.00	4003.2	27-11-2015	30-Sep-21	2134	5.28%	
230	Tinsukia GSS	Other plant & equipment	10.502	64,224.00	57801.6	27-11-2015	30-Sep-21	2134	5.28%	
231	Tinsukia GSS	Other plant & equipment	10.502	43,774.00	39396.6	27-11-2015	30-Sep-21	2134	5.28%	
232	Tinsukia GSS	Other plant & equipment	10.502	85,842.00	77257.8	27-11-2015	30-Sep-21	2134	5.28%	
233	Tinsukia GSS	Other plant & equipment	10.502	6,840.00	6156	27-11-2015	30-Sep-21	2134	5.28%	
234	Tinsukia GSS	Other plant & equipment	10.502	26,014.00	23412.6	27-11-2015	30-Sep-21	2134	5.28%	
235	Tinsukia GSS	Other plant & equipment	10.502	1,271.00	1143.9	27-11-2015	30-Sep-21	2134	5.28%	
236	Tinsukia GSS	Other plant & equipment	10.502	8,934.00	8040.6	27-11-2015	30-Sep-21	2134	5.28%	
237	Tinsukia GSS	Other plant & equipment	10.502	3,507.00	3156.3	27-11-2015	30-Sep-21	2134	5.28%	
238	Tinsukia GSS	Other plant & equipment	10.502	4,173.00	3755.7	27-11-2015	30-Sep-21	2134	5.28%	
239	Tinsukia GSS	Other plant & equipment	10.502	4,778.00	4300.2	27-11-2015	30-Sep-21	2134	5.28%	
240	Tinsukia GSS	Other plant & equipment	10.502	6,178.00	5560.2	27-11-2015	30-Sep-21	2134	5.28%	
241	Tinsukia GSS	Other plant & equipment	10.502	38,54,897.00	3469407.3	04-03-2020	30-Sep-21	575	5.28%	
242	Tinsukia GSS	Other plant & equipment	10.502	7,96,829.00	717146.1	01-08-2018	30-Sep-21	1156	5.28%	
243	Tinsukia GSS	Other plant & equipment	10.502	13,00,782.00	1170703.8	04-03-2020	30-Sep-21	575	5.28%	
244	Tinsukia GSS	Other plant & equipment	10.502	10,61,460.00	955314	11-11-2019	30-Sep-21	689	5.28%	
245	Tinsukia GSS	Other plant & equipment	10.502	7,96,829.00	717146.1	21-09-2018	30-Sep-21	1105	5.28%	
246	Tinsukia GSS	Other plant & equipment	10.502	4,49,920.00	404928	31-12-2020	30-Sep-21	273	5.28%	
247	Tinsukia GSS	Other plant & equipment	10.502	12,76,156.00	1148540.4	18-03-2020	30-Sep-21	561	5.28%	
248	Tinsukia GSS	Other plant & equipment	10.502	4,97,630.00	447867	18-03-2020	30-Sep-21	561	5.28%	
249	Tinsukia GSS	Other plant & equipment	10.502	4,49,769.00	404792.1	17-10-2020	30-Sep-21	348	5.28%	
250	Tinsukia GSS	Other plant & equipment	10.502	3,37,852.00	304066.8	01-10-2020	30-Sep-21	364	5.28%	
251	Tinsukia GSS	Other plant & equipment	10.502	3,37,852.00	304066.8	21-05-2020	30-Sep-21	497	5.28%	
252	Samaguri GSS	Other Plants and Equipments	10.502	60,83,173.00	5474855.7	17-08-2019	30-Sep-21	775	5.28%	
253	Samaguri GSS	Other Plants and Equipments	10.502	15,31,583.00	1378424.7	26-08-2019	30-Sep-21	766	5.28%	
254	Samaguri GSS	Other Plants and Equipments	10.502	79,650.00	71685	24-05-2018	30-Sep-21	1225	5.28%	
255	Samaguri GSS	Other Plants and Equipments	10.502	53,100.00	47790	23-11-2017	30-Sep-21	1407	5.28%	
256	Samaguri GSS	Other Plants and Equipments	10.502	7,94,667.00	715200.3	27-11-2020	30-Sep-21	307	5.28%	
257	Samaguri GSS	Other Plants and Equipments	10.502	1,97,146.00	177431.4	29-09-2015	30-Sep-21	2193	5.28%	
258	Samaguri GSS	Other Plants and Equipments	10.502	3,88,227.00	349404.3	29-09-2015	30-Sep-21	2193	5.28%	
259	Samaguri GSS	Other Plants and Equipments	10.502	13,10,515.00	1179463.5	25-07-2010	30-Sep-21	4085	5.28%	
260	Samaguri GSS	Other Plants and Equipments	10.502	2,46,080.00	221472	25-07-2010	30-Sep-21	4085	5.28%	
261	Samaguri GSS	Other Plants and Equipments	10.502	1,43,96,204.00	12956583.6	31-12-2020	30-Sep-21	273	5.28%	
262	Samaguri GSS	Other Plants and Equipments	10.502	-13,52,594.00	-1217334.6	06-07-2019	30-Sep-21	817	5.28%	
263	Samaguri GSS	Other Plants and Equipments	10.502	-9,20,795.00	-828715.5	19-11-2020	30-Sep-21	315	5.28%	
264	Samaguri GSS	Other Plants and Equipments	10.502	-9,20,795.00	-828715.5	19-11-2020	30-Sep-21	315	5.28%	
265	Sarusajai GSS	Other Plant & Equipment	10.502	-3,97,000.00	-357300	27-08-2021	30-Sep-21	34	5.28%	
266	Dibrugarh GSS	Switch-gear	10.507	27,140.00	24426	19-06-2020	30-Sep-21	468	5.28%	
267	North Lakhimpur GSS	Switchgear includin cable connection	10.507	5,72,096.00	514886.4	24-07-21	30-Sep-21	68	5.28%	
268	Tinsukia GSS	Switchgear including cable connections	10.507	-5,72,096.00	-514886.4	01-07-2021	30-Sep-21	91	5.28%	
269	Dhaligaon GSS	Batteries Including Charging Equipments	10.508	8,43,766.00	759389.4	13-10-2017	30-Sep-21	1448	5.28%	
270	Dhaligaon GSS	Batteries Including Charging Equipments	10.508	8,43,766.00	759389.4	10-10-2017	30-Sep-21	1451	5.28%	
271	Dhaligaon GSS	Batteries Including Charging Equipments	10.508	8,43,766.00	759389.4	18-03-2018	30-Sep-21	1292	5.28%	
272	Dhaligaon GSS	Batteries Including Charging Equipments	10.508	8,43,766.00	759389.4	09-10-2017	30-Sep-21	1452	5.28%	
273	Dhaligaon GSS	Batteries Including Charging Equipments	10.508	8,43,766.00	759389.4	09-10-2017	30-Sep-21	1452	5.28%	

274	Silchar T&T Div	BATTERIES INCLUDING CHARGING	10.508	5,36,958.00	483262.2	25-01-2018	30-Sep-21	1344	5.28%	
275	Silchar T&T Div	BATTERIES INCLUDING CHARGING	10.508	5,36,958.00	483262.2	22-02-2018	30-Sep-21	1316	5.28%	
276	Silchar T&T Div	BATTERIES INCLUDING CHARGING	10.508	5,36,958.00	483262.2	29-01-2018	30-Sep-21	1340	5.28%	
277	Mariani GSS	Lightning Arrestors Station Type	10.511	7,544.00	6789.6	29-06-2021	30-Sep-21	93	5.28%	
278	Dhaligaon GSS	Lightning Arrestors Station Type	10.511	9,56,232.00	860608.8	29-06-2017	30-Sep-21	1554	5.28%	
279	Dhaligaon GSS	Lightning Arrestors Station Type	10.511	5,28,576.00	475718.4	23-06-2017	30-Sep-21	1560	5.28%	
280	Dhaligaon GSS	Lightning Arrestors Station Type	10.511	5,28,816.00	475934.4	20-05-2017	30-Sep-21	1594	5.28%	
281	Dhaligaon GSS	Lightning Arrestors Station Type	10.511	5,27,220.00	474498	26-04-2018	30-Sep-21	1253	5.28%	
282	Dhaligaon GSS	Lightning Arrestors Station Type	10.511	5,28,576.00	475718.4	31-05-2017	30-Sep-21	1583	5.28%	
283	Depota GSS	Lighting Arrester	10.511	52,416.00	47174.4	28-06-2021	30-Sep-21	94	5.28%	
284	SLDC Kahilipara	Communication Equipment-Radio & high	10.512	10,65,346.00	958811.4	01-06-2021	30-Sep-21	121	6.33%	
285	SLDC Kahilipara	Communication Equipment-Radio & high	10.512	41,300.00	37170	01-06-2021	30-Sep-21	121	6.33%	
286	Silchar T&T Div	Communication Equipment	10.512	27,54,004.00	2478603.6	28-10-2020	30-Sep-21	337	6.33%	
287	132 KV GSS Kahilipara	COMMUNICATION EQUIPMENT RAD	10.512	66,080.00	59472	08-08-2020	30-Sep-21	418	6.33%	
288	Tinsukia GSS	Communication Equip Radio & High Freq	10.512	37,760.00	33984	06-09-2020	30-Sep-21	389	6.33%	
289	Tinsukia GSS	Communication Equip Radio & High Freq	10.512	86,140.00	77526	10-09-2020	30-Sep-21	385	6.33%	
290	Tinsukia GSS	Communication Equip Radio & High Freq	10.512	34,220.00	30798	07-09-2020	30-Sep-21	388	6.33%	
291	Rangia GSS	Air Conditioning Plant Static	10.515	4,37,792.00	394012.8	06-04-2020	30-Sep-21	542	5.28%	
292	Rangia GSS	Air Conditioning Plant Static	10.515	2,91,862.00	262675.8	06-04-2020	30-Sep-21	542	5.28%	
293	Rangia GSS	Air Conditioning Plant Static	10.515	2,18,895.00	197005.5	06-04-2020	30-Sep-21	542	5.28%	
294	MRT Circle Narengi	Air Conditioning Plant Static	10.515	1,75,018.00	157516.2	20-04-2021	30-Sep-21	163	5.28%	
295	SLDC Kahilipara	Air Conditioning Plant Portable	10.516	2,44,150.00	219735	18-06-2021	30-Sep-21	104	9.50%	
296	Corporate AEGCL	Air Conditioning Plant Static	10.516	1,15,440.00	103896	10-05-2021	30-Sep-21	143	9.50%	
297	132 KV GSS Kahilipara	AIR CONDITIONING PLANT PORTAB	10.516	4,37,792.00	394012.8	19-03-2020	30-Sep-21	560	9.50%	
298	132 KV GSS Kahilipara	AIR CONDITIONING PLANT PORTAB	10.516	4,37,792.00	394012.8	19-03-2020	30-Sep-21	560	9.50%	
299	132 KV GSS Kahilipara	AIR CONDITIONING PLANT PORTAB	10.516	2,18,896.00	197006.4	19-03-2020	30-Sep-21	560	9.50%	
300	Goalpara GSS	Meter Testing Laboratory tools & equipme	10.518	5,42,800.00	488520	08-09-2020	30-Sep-21	387	5.28%	
301	Sarusajai GSS	Tools & equipment	10.518	33,27,600.00	2994840	30-08-2021	30-Sep-21	31	5.28%	
302	Tezpur T&C Div	Meter Testing Laboratory tools & equipme	10.518	6,37,200.00	573480	03-08-2021	30-Sep-21	58	5.28%	
303	Tezpur T&C Div	Meter Testing Laboratory tools & equipme	10.518	3,81,140.00	343026	03-08-2021	30-Sep-21	58	5.28%	
304	Tezpur T&C Div	Meter Testing Laboratory tools & equipme	10.518	10,70,826.00	963743.4	03-08-2021	30-Sep-21	58	5.28%	
305	MRT Div Jorhat	Meter Testing Laboratory Tools & Equipm	10.518	54,71,660.00	4924494	09-05-2019	30-Sep-21	875	5.28%	
306	MRT Div Jorhat	Meter Testing Laboratory Tools & Equipm	10.518	6,37,200.00	573480	02-08-2021	30-Sep-21	59	5.28%	
307	MRT Div Jorhat	Meter Testing Laboratory Tools & Equipm	10.518	3,81,140.00	343026	02-08-2021	30-Sep-21	59	5.28%	
308	MRT Div Jorhat	Meter Testing Laboratory Tools & Equipm	10.518	10,70,826.40	963743.76	02-08-2021	30-Sep-21	59	5.28%	
309	Corporate AEGCL	Meter Testing Laboratory tools & equipme	10.518	2,86,531.00	257877.9	03-08-2021	30-Sep-21	58	5.28%	
310	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-54,71,660.00	-4924494	11-06-2019	30-Sep-21	842	5.28%	
311	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-54,71,660.00	-4924494	11-06-2019	30-Sep-21	842	5.28%	
312	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-54,71,660.00	-4924494	11-06-2019	30-Sep-21	842	5.28%	
313	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-54,71,660.00	-4924440	11-06-2019	30-Sep-21	842	5.28%	
314	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-6,37,200.00	-573480	11-09-2019	30-Sep-21	750	5.28%	
315	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-6,37,200.00	-573480	11-09-2019	30-Sep-21	750	5.28%	
316	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-6,37,200.00	-573480	11-09-2019	30-Sep-21	750	5.28%	
317	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-6,37,200.00	-573480	11-09-2019	30-Sep-21	750	5.28%	
318	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-6,37,200.00	-573480	11-09-2019	30-Sep-21	750	5.28%	
319	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-3,81,140.00	-343026	28-08-2019	30-Sep-21	764	5.28%	
320	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-3,81,140.00	-343026	28-08-2019	30-Sep-21	764	5.28%	
321	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-3,81,140.00	-343026	28-08-2019	30-Sep-21	764	5.28%	
322	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-3,81,140.00	-343026	28-08-2019	30-Sep-21	764	5.28%	
323	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-3,81,140.00	-343026	28-08-2019	30-Sep-21	764	5.28%	
324	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681	5.28%	
325	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681	5.28%	
326	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681	5.28%	
327	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681	5.28%	
328	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681	5.28%	
329	MRT DIVISION.AEGCL.NARENGI	Meter Testing Laboratory Tools & Equipm	10.518	-33,27,600.00	-2994840	11-06-2019	30-Sep-21	842	5.28%	
330	132 KV GSS Kahilipara	METER TESTING LABORATORY TOOLS	10.518	5,42,800.00	488520	05-09-2020	30-Sep-21	390	5.28%	
331	North Lakhimpur GSS	Tools and Tackels	10.520	27,135.00	24421.5	23-07-21	30-Sep-21	69	5.28%	
332	Dhaligaon GSS	Other Miscellaneous Equipments	10.525	51,247.00	46122.3	16-12-2020	30-Sep-21	288	5.28%	
333	Tinsukia GSS	Other Misc. Equipment	10.525	57,820.00	52038	01-09-2021	30-Sep-21	29	5.28%	
334	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	5.28%	
335	Mariani GSS	Overhead Lines(Higher than 66 Kv)	10.601	2,20,45,796.00	19841216.4	15-03-2021	30-Sep-21	199	5.28%	
336	Rangia GSS	Overheads line (Higher than 66KV)	10.601	67,69,288.00	6092359.2	30-09-2021	30-Sep-21	0	5.28%	
337	Rangia GSS	Overheads line (Higher than 66KV)	10.601	21,10,97,360.00	189987624	20-03-2021	30-Sep-21	194	5.28%	
338	Rangia GSS	Overheads line (Higher than 66KV)	10.601	2,96,180.00	266562	01-03-2021	30-Sep-21	213	5.28%	
339	Rangia GSS	Overheads line (Higher than 66KV)	10.601	18,93,924.00	1704531.6	08-10-2020	30-Sep-21	357	5.28%	
340	Rangia GSS	Overheads line (Higher than 66KV)	10.601	18,93,924.00	1704531.6	08-10-2020	30-Sep-21	357	5.28%	
341	Rangia GSS	Overheads line (Higher than 66KV)	10.601	-415.00	-373.5	30-09-2021	30-Sep-21	0	5.28%	
342	Rangia GSS	Overheads line (Higher than 66KV)	10.601	8,77,000.00	789300	15-07-2021	30-Sep-21	77	5.28%	
343	Rangia GSS	Overheads line (Higher than 66KV)	10.601	32,568.00	29311.2	07-06-2021	30-Sep-21	115	5.28%	
344	Rangia GSS	Overheads line (Higher than 66KV)	10.601	1,21,434.00	109290.6	17-03-2021	30-Sep-21	197	5.28%	
345	Dhaligaon GSS	Over Head Lines Higher Than 66 KV	10.601	76,78,536.00	6910682.4	21-12-2017	30-Sep-21	1379	5.28%	
346	Dhaligaon GSS	Over Head Lines Higher Than 66 KV	10.601	97,99,291.00	8819361.9	04-03-2021	30-Sep-21	210	5.28%	
347	Sarusajai GSS	Overhead Lines	10.601	1,12,100.00	100890	28-01-2021	30-Sep-21	245	5.28%	
348	Nagoan T&T Div	Lines	10.601	6,03,13,509.00	54282158.1	10-04-2021	30-Sep-21	173	5.28%	

349	Depota GSS	Overhead Line	10.601	1,04,58,508.00	9412657.2	14-03-2021	30-Sep-21	200	5.28%	
350	Depota GSS	Lines & Cable Net- Work	10.601	1,42,85,026.00	12856523.4	31-01-2018	30-Sep-21	1338	5.28%	
351	Depota GSS	Lines & Cable Net- Work	10.601	1,20,84,795.00	10876315.5	04-08-2017	30-Sep-21	1518	5.28%	
352	Depota GSS	Lines & Cable Net- Work	10.601	1,02,23,482.00	9201133.8	20-06-2018	30-Sep-21	1198	5.28%	
353	Depota GSS	Lines & Cable Net- Work	10.601	69,02,612.00	6212350.8	15-09-2020	30-Sep-21	380	5.28%	
354	Depota GSS	Lines & Cable Net- Work	10.601	83,97,285.00	7557556.5	15-09-2020	30-Sep-21	380	5.28%	
355	Depota GSS	Lines & Cable Net- Work	10.601	75,31,209.00	6778088.1	18-05-2021	30-Sep-21	135	5.28%	
356	Depota GSS	Lines & Cable Net- Work	10.601	1,30,58,858.00	11752972.2	01-06-2021	30-Sep-21	121	5.28%	
357	Panchgram GSS	LINES & CABLE NETWORK	10.601	21,120.00	19008	06-02-2021	30-Sep-21	236	5.28%	
358	Panchgram GSS	LINES & CABLE NETWORK	10.601	85,114.00	76602.6	27-01-2021	30-Sep-21	246	5.28%	
359	Samaguri GSS	Overhead Lines	10.601	12,47,850.00	1123065	01-06-2018	30-Sep-21	1217	5.28%	
360	Samaguri GSS	Overhead Lines	10.601	2,22,533.00	200279.7	01-06-2018	30-Sep-21	1217	5.28%	
361	Nagaon T&T Div	Lines	10.602	1,59,47,392.00	14352652.8	16-04-2021	30-Sep-21	167	5.28%	
362	Rangia GSS	Underground Cable Duck System	10.603	17,65,474.00	1588926.6	24-08-2020	30-Sep-21	402	5.28%	
363	Tinsukia GSS	Metering Equipment	10.604	32,869.00	29582.1	17-05-2021	30-Sep-21	136	5.28%	
364	Tinsukia GSS	Metering Equipment	10.604	12,468.00	11221.2	17-05-2021	30-Sep-21	136	5.28%	
365	UA T&C Circle Dibrugarh	Furniture & Fixtures	10.810	6,990.00	6291	05-08-2021	30-Sep-21	56	6.33%	
366	Rangia GSS	Furniture and fixtures	10.810	3,79,054.00	341148.6	02-08-2021	30-Sep-21	59	6.33%	
367	Rangia GSS	Furniture and fixtures	10.810	3,79,054.00	341148.6	02-08-2021	30-Sep-21	59	6.33%	
368	Rangia GSS	Furniture and fixtures	10.810	-6,04,568.00	-544111.2	20-03-2020	30-Sep-21	559	6.33%	
369	Kokurmara GSS	Furnitures and fixtures	10.810	1,25,000.00	112500	21-08-2021	30-Sep-21	40	6.33%	
370	SLDC Kahilipara	Furnitures and fixtures	10.810	74,500.00	67050	08-06-2021	30-Sep-21	114	6.33%	
371	North Lakhimpur GSS	Furniture & Fixture	10.810	50,813.00	45731.7	09-09-21	30-Sep-21	21	6.33%	
372	North Lakhimpur GSS	Furniture & Fixture	10.810	77,653.00	69887.7	09-09-21	30-Sep-21	21	6.33%	
373	North Lakhimpur GSS	Furniture & Fixture	10.810	14,350.00	12915	09-09-21	30-Sep-21	21	6.33%	
374	North Lakhimpur GSS	Furniture & Fixture	10.810	34,583.00	31124.7	09-09-21	30-Sep-21	21	6.33%	
375	North Lakhimpur GSS	Furniture & Fixture	10.810	11,400.00	10260	09-09-21	30-Sep-21	21	6.33%	
376	North Lakhimpur GSS	Furniture & Fixture	10.810	6,799.00	6119.1	09-09-21	30-Sep-21	21	6.33%	
377	North Lakhimpur GSS	Furniture & Fixture	10.810	22,611.00	20349.9	09-09-21	30-Sep-21	21	6.33%	
378	North Lakhimpur GSS	Furniture & Fixture	10.810	35,981.00	32382.9	09-09-21	30-Sep-21	21	6.33%	
379	North Lakhimpur GSS	Furniture & Fixture	10.810	6,563.00	5906.7	09-09-21	30-Sep-21	21	6.33%	
380	North Lakhimpur GSS	Furniture & Fixture	10.810	9,749.00	8774.1	09-09-21	30-Sep-21	21	6.33%	
381	North Lakhimpur GSS	Furniture & Fixture	10.810	21,312.00	19180.8	09-09-21	30-Sep-21	21	6.33%	
382	Silchar T&T Circle	Furniture & Fixture	10.810	64,310.00	57879	16-08-2021	30-Sep-21	45	6.33%	
383	Silchar T&T Circle	Furniture & Fixture	10.810	22,420.00	20178	16-08-2021	30-Sep-21	45	6.33%	
384	Corporate AEGCL	Furniture & Fixture	10.810	5,81,893.00	523703.7	09-02-2021	30-Sep-21	233	6.33%	
385	Corporate AEGCL	Furniture & Fixture	10.810	1,55,760.00	140184	03-06-2021	30-Sep-21	119	6.33%	
386	Corporate AEGCL	furniture & Fixture	10.810	1,22,720.00	110448	03-06-2021	30-Sep-21	119	6.33%	
387	Corporate AEGCL	furniture & Fixture	10.810	7,080.00	6372	03-06-2021	30-Sep-21	119	6.33%	
388	Corporate AEGCL	furniture & Fixture	10.810	44,250.00	39825	10-06-2021	30-Sep-21	112	6.33%	
389	Corporate AEGCL	Furniture & Fixture	10.810	18,880.00	16992	12-06-2021	30-Sep-21	110	6.33%	
390	Corporate AEGCL	Furniture & Fixture	10.810	14,160.00	12744	31-07-2021	30-Sep-21	61	6.33%	
391	Corporate AEGCL	Furniture & Fixture	10.810	2,39,472.00	215524.8	08-05-2021	30-Sep-21	145	6.33%	
392	LA T&T Circle	Furniture & Fixtures	10.810	20,248.00	18223.2	11-06-2021	30-Sep-21	111	6.33%	
393	LA T&T Circle	Furniture & Fixtures	10.810	25,000.00	22500	07-09-2021	30-Sep-21	23	6.33%	
394	Samaguri GSS	Furniture & Fixtures	10.810	1,86,600.00	167940	04-06-2021	30-Sep-21	118	6.33%	
395	Silchar T&T Div	Furniture and Fixtures	10.810	22,262.00	20035.8	07-08-2021	30-Sep-21	54	6.33%	
396	UA T&C Circle Dibrugarh	Electrical wiring & Fan installation	10.820	2,300.00	2070	29-07-2021	30-Sep-21	63	6.33%	
397	UA T&T Circle Jorhat	Electrical wiring & Fan installation	10.820	1,800.00	1620	09-08-2021	30-Sep-21	52	6.33%	
398	Mariani GSS	Electrical wiring & Fan installation	10.820	6,153.00	5537.7	01-04-2021	30-Sep-21	182	6.33%	
399	Gargaon GSS	Electrical wiring & Fan installation	10.820	8,320.00	7488	05-08-2021	30-Sep-21	56	6.33%	
400	MRT Circle Narengi	Electrical wiring & Fan installation	10.82	7,264.00	6537.6	20-04-2021	30-Sep-21	163	6.33%	
401	North Lakhimpur GSS	Electrical Wiring Light & Fan Installation	10.820	29,680.00	26712	09-08-21	30-Sep-21	52	6.33%	
402	132 KV GSS Kahilipara	ELECTRIC WIRING LIGHT & FAN INS	10.820	3,22,561.00	290304.9	31-05-2020	30-Sep-21	487	6.33%	
403	132 KV GSS Kahilipara	ELECTRIC WIRING LIGHT & FAN INS	10.820	4,83,842.00	435457.8	16-03-2020	30-Sep-21	563	6.33%	
404	132 KV GSS Kahilipara	ELECTRIC WIRING LIGHT & FAN INS	10.820	3,22,561.00	290304.9	31-05-2020	30-Sep-21	487	6.33%	
405	Dibrugarh GSS	Fan Installation	10.820	1,450.00	1305	19-03-2021	30-Sep-21	195	6.33%	
406	Corporate AEGCL	Other Furniture & Fixtures and Elect. Light	10.850	12,345.00	11110.5	11-05-2021	30-Sep-21	142	6.33%	
407	Tinsukia GSS	Others	10.850	7,130.00	6417	27-04-21	30-Sep-21	156	6.33%	
408	Tinsukia GSS	Others	10.850	19,500.00	17550	22-07-21	30-Sep-21	70	6.33%	
409	UA T&T Circle Jorhat	Computer Accessories	10.905	50,000.00	45000	20-04-2021	30-Sep-21	163	15.00%	
410	UA T&T Circle Jorhat	Computer Accessories	10.905	5,000.00	4500	05-04-2021	30-Sep-21	178	15.00%	
411	Jorhat T&T Div	Computer Accessories	10.905	40,474.00	36426.6	18-06-2020	30-Sep-21	469	15.00%	
412	Gargaon GSS	Computer Accessories	10.905	1,56,500.00	140850	17-06-2021	30-Sep-21	105	15.00%	
413	Dibrugarh GSS	Computers & accessories	10.905	6,350.00	5715	06-07-2021	30-Sep-21	86	15.00%	
414	LA T&T Circle	Computers & Accessories	10.905	7,850.00	7065	04-05-2021	30-Sep-21	149	15.00%	
415	Rangia GSS	Computer & Accessories	10.905	48,100.00	43290	19-01-2021	30-Sep-21	254	15.00%	
416	Sarusajai GSS	Computer & Accessories	10.905	9,723.00	8750.7	20-08-2021	30-Sep-21	41	15.00%	
417	Sarusajai GSS	Computer & Accessories	10.905	21,500.00	19350	05-05-2021	30-Sep-21	148	15.00%	
418	Sarusajai GSS	Computer & Accessories	10.905	62,473.00	56225.7	26-08-2021	30-Sep-21	35	15.00%	
419	PLCC Jorhat	Computer and Accessories	10.905	64,550.00	58095	05-06-2021	30-Sep-21	117	15.00%	
420	PLCC Jorhat	Computer and Accessories	10.905	3,000.00	2700	13-08-2021	30-Sep-21	48	15.00%	
421	Silchar T&T Circle	Computer & Accessories	10.905	11,740.00	10566	06-04-2021	30-Sep-21	177	15.00%	
422	Panchgram GSS	Office Equipments	10.905	60,200.00	54180	04-08-2021	30-Sep-21	57	15.00%	
423	Corporate AEGCL	Computer & Accessories	10.905	1,75,372.00	157834.8	03-04-2021	30-Sep-21	180	15.00%	

424	Corporate AEGCL	Computer & Accessories	10.905	58,651.00	52785.9	03-Apr-21	30-Sep-21	180	15.00%	
425	Corporate AEGCL	Computer & Accessories	10.905	7,000.00	6300	03-04-2021	30-Sep-21	180	15.00%	
426	Corporate AEGCL	Computer & Accessories	10.905	39,199.00	35279.1	03-04-2021	30-Sep-21	180	15.00%	
427	Corporate AEGCL	Computer & Accessories	10.905	17,821.00	16038.9	03-04-2021	30-Sep-21	180	15.00%	
428	Corporate AEGCL	Computer & Accessories	10.905	5,399.00	4859.1	03-04-2021	30-Sep-21	180	15.00%	
429	Corporate AEGCL	Computer & Accessories	10.905	40,000.00	36000	22-04-2021	30-Sep-21	161	15.00%	
430	Corporate AEGCL	Computer & Accessories	10.905	8,47,024.00	762321.6	16-03-2021	30-Sep-21	198	15.00%	
431	Corporate AEGCL	Computer & Accessories	10.905	6,29,100.00	566190	16-03-2021	30-Sep-21	198	15.00%	
432	Corporate AEGCL	Computer & Accessories	10.905	4,35,900.00	392310	16-03-2021	30-Sep-21	198	15.00%	
433	Corporate AEGCL	Computer & Accessories	10.905	75,000.00	67500	11-05-2021	30-Sep-21	142	15.00%	
434	Corporate AEGCL	Computer & Accessories	10.905	46,610.00	41949	21-05-2021	30-Sep-21	132	15.00%	
435	Corporate AEGCL	Computer & Accessories	10.905	11,500.00	10350	21-05-2021	30-Sep-21	132	15.00%	
436	Corporate AEGCL	Computer & Accessories	10.905	9,800.00	8820	29-05-2021	30-Sep-21	124	15.00%	
437	Corporate AEGCL	Computer & Accessories	10.905	1,16,220.00	104598	17-06-2021	30-Sep-21	105	15.00%	
438	Corporate AEGCL	Computer & Accessories	10.905	9,48,450.00	853605	16-06-2021	30-Sep-21	106	15.00%	
439	Corporate AEGCL	Computer & Accessories	10.905	2,25,500.00	202950	08-06-2021	30-Sep-21	114	15.00%	
440	Corporate AEGCL	Computer & Accessories	10.905	41,949.00	37754.1	12-07-2021	30-Sep-21	80	15.00%	
441	Corporate AEGCL	Computer & Accessories	10.905	13,999.00	12599.1	02-07-2021	30-Sep-21	90	15.00%	
442	Corporate AEGCL	Computer & Accessories	10.905	4,30,975.00	387877.5	14-07-2021	30-Sep-21	78	15.00%	
443	Corporate AEGCL	Computer & Accessories	10.905	27,140.00	24426	28-07-2021	30-Sep-21	64	15.00%	
444	Corporate AEGCL	Computer & Accessories	10.905	1,72,000.00	154800	07-08-2021	30-Sep-21	54	15.00%	
445	Corporate AEGCL	Computer & Accessories	10.905	96,430.00	86787	06-08-2021	30-Sep-21	55	15.00%	
446	Corporate AEGCL	Computer & Accessories	10.905	4,84,195.00	435775.5	06-08-2021	30-Sep-21	55	15.00%	
447	Corporate AEGCL	Computer & Accessories	10.905	26,699.00	24029.1	03-08-2021	30-Sep-21	58	15.00%	
448	Corporate AEGCL	Computer & Accessories	10.905	11,600.00	10440	03-09-2021	30-Sep-21	27	15.00%	
449	Corporate AEGCL	Computer & Accessories	10.905	41,949.00	37754.1	04-09-2021	30-Sep-21	26	15.00%	
450	Corporate AEGCL	Computer & Accessories	10.905	36,736.00	33062.4	20-09-2011	30-Sep-21	3663	15.00%	
451	Corporate AEGCL	Computer & Accessories	10.905	22,100.00	19890	20-06-2012	30-Sep-21	3389	15.00%	
452	Corporate AEGCL	Computer & Accessories	10.905	1,659.00	1493.1	31-05-2013	30-Sep-21	3044	15.00%	
453	Corporate AEGCL	Computer & Accessories	10.905	33,171.00	29853.9	31-05-2013	30-Sep-21	3044	15.00%	
454	Corporate AEGCL	Telephone & Fax	10.906	15,999.00	14399.1	17-08-2021	30-Sep-21	44	6.33%	
455	Tinsukia GSS	REFRIGERATORS & WATER COOLERS	10.907	15,490.00	13941	05-08-2021	30-Sep-21	56	6.33%	
456	Goalpara GSS	Other Office Equipments	10.909	58,092.00	52282.8	12-05-2021	30-Sep-21	141	6.33%	
457	LA T&T Circle	Other Office Equipments	10.909	15,215.00	13693.5	14-06-2021	30-Sep-21	108	6.33%	
458	LA T&T Circle	Other Office Equipments	10.909	13,990.00	12591	01-04-2021	30-Sep-21	182	6.33%	
459	Kukurumara GSS	Other Office Equipments	10.909	4,800.00	4320	31-08-2021	30-Sep-21	30	6.33%	
460	Dhaligaon GSS	Other Office Equipments	10.909	11,400.00	10260	29-05-2021	30-Sep-21	124	6.33%	
461	Sarusajai GSS	Other Office Equipment	10.909	24,900.10	22410.09	30-07-2021	30-Sep-21	62	6.33%	
462	Corporate AEGCL	Other Office Equipment	10.909	24,900.00	22410	15-06-2021	30-Sep-21	107	6.33%	
463	132 KV GSS Kahilipara	OTHER OFFICE EQUIPMENT	10.909	24,898.20	22408.38	22-07-2021	30-Sep-21	70	6.33%	
464	Samaguri GSS	Other Office Equipments	10.909	24,900.10	22410.09	02-08-2021	30-Sep-21	59	6.33%	
								0		
		TOTAL		79,77,55,497	71,79,79,947					-

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	
5	220 KV GSS, MARIANI	Land owned under full title	10.101	-75,81,099		31-Mar-21
1	SILCHAR DIVISION	Land owned under full title	10.101	1,32,64,232	#####	05-08-2021
2	132 KV GSS, DIBRUGARH	Building containing Transmission installations	10.201	38,97,564	29-Oct-20	29-07-2021
3	220KV GSS TINSUKIA	Building containing Transmission installations	10.201	5,18,566	01-Sep-20	07-04-2021
4	GHY WORKS DIVN KAHILIPARA	Office buildings	10.202	4,00,219	08-Feb-21	20.4.2021
5	220 KV SALAKATI GSS	Other buildings	10.204	25,51,444	16-Jan-21	05.4.2021
6	132 KV GSS KAHILIPARA	Other buildings	10.204	96,440	14-Jul-20	09.8.2021
7	132 KV DEPOTA GSS	Building	10.204	21,54,676	15-Jul-20	02-07-2020
8	132 KV DEPOTA GSS	Building	10.204	23,18,387	15-Jul-20	08-07-2020
9	220 KV GSS, MARIANI	Other buildings (Residential colony, School, Hospital, recreation club, etc.)	10.204	18,09,625	01-Sep-20	18-06-2020
10	220 KV GSS, MARIANI	Other buildings (Residential colony, School, Hospital, recreation club, etc.)	10.204	16,42,979	21-May-20	27-07-2021
11	220 KV GSS, MARIANI	Other buildings (Residential colony, School, Hospital, recreation club, etc.)	10.204	16,42,979	27-Oct-20	11-05-2021
12	220 KV GSS, MARIANI	Other buildings (Residential colony, School, Hospital, recreation club, etc.)	10.204	18,54,394	06-Sep-20	11-05-2021
13	220 KV GSS, MARIANI	Other buildings (Residential colony, School, Hospital, recreation club, etc.)	10.204	15,97,271	27-Oct-20	11-05-2021
14	220 KV GSS, MARIANI	Other buildings (Residential colony, School, Hospital, recreation club, etc.)	10.204	17,07,154	20-Oct-20	11-05-2021
15	220 KV GSS, MARIANI	Other buildings (Residential colony, School, Hospital, recreation club, etc.)	10.204	22,99,183	07-Dec-20	03-06-2021
16	220 KV GSS, MARIANI	Other buildings (Residential colony, School, Hospital, recreation club, etc.)	10.204	16,90,576	01-Sep-20	07-06-2021
17	GUWAHATI TRANSMISSION DIVISION	Roads	10.401	3,93,220	03-Jan-21	20-12-2017
18	220 KV SARUSUJAI GSS	Computers and accessories	10.401	18,61,385	12-Nov-20	16-07-2021
19	T&T DIVISION JORHAT	Roads	10.401	62,081	19-Oct-20	29-06-2021
20	132 KV CHIRAKHUNDI RANGIA	Roads	10.401	12,46,718	07-Jul-20	15-03-2021
21	GUWAHATI TRANSMISSION DIVISION	Miscellaneous Civil Works	10.402	25,91,036	03-Aug-20	01-04-2021
22	GUWAHATI TRANSMISSION DIVISION	Miscellaneous Civil Works	10.402	1,02,633	15-Apr-20	20-03-2021
23	132 KV GSS DHALIGAON	Miscellaneous Civil Works	10.402	13,61,106	13-May-20	20-03-2021
24	132 KV GSS DHALIGAON	Miscellaneous Civil Works	10.402	2,75,372	06-Jan-21	17-06-2021
25	132 KV GSS DHALIGAON	Miscellaneous Civil Works	10.402	15,69,044	10-Dec-20	08-06-2020
26	132 KV GSS DHALIGAON	Miscellaneous Civil Works	10.402	12,23,944	29-Oct-20	30.09.2013
27	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	4,41,910	22-Jun-20	30.9.2013
28	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	9,79,143	14-Sep-20	30.9.2013
29	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	19,50,137	26-May-20	11-11-2020
30	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	19,49,978	15-Sep-20	06-02-2020
31	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	2,87,031	18-Jan-21	06-07-2021
32	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	19,50,198	03-Nov-20	05-08-2021
33	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	19,01,510	03-Nov-20	01.02.2021
34	220 KV SARUSUJAI GSS	Miscellaneous Civil works	10.402	17,96,832	18-Dec-20	09.02.2021
35	SILCHAR DIVISION	Miscellaneous Civil Works	10.402	3,85,838	04-Jan-21	08-06-2020
36	MRT DIVISION NARENGI	Miscellaneous Civil Works	10.402	21,080	24-Feb-21	24.08.2020
37	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	1,20,000	10-May-20	31.08.2021
38	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	4,45,000	10-May-20	19.06.2020
39	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	7,950	10-May-20	19.03.2021
40	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	70,100	10-May-20	06.07.2021
41	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	46,000	10-May-20	27-08-2021
42	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	10,60,879	10-May-20	08-09-2020
43	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	4,45,000	10-May-20	12-05-2021
44	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	11,79,882	10-May-20	09-02-2021
45	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	3,71,700	03-Jul-20	11-06-2021
46	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	8,40,000	12-Jun-20	07-09-2021
47	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	5,93,865	12-Jun-20	04-05-2021
48	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	8,40,000	12-Jun-20	14-06-2021
49	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	5,93,778	12-Jun-20	01-04-2021
50	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	4,500	30-Jun-20	
51	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	1,05,000	30-Jun-20	10.12.2020
52	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	39,000	30-Jun-20	29.12.2020
53	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	16,500	30-Jun-20	22.06.2020
54	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	31,000	30-Jun-20	06.04.2020
55	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	10,86,012	30-Jun-20	06.04.2020
56	132 KV DEPOTA GSS	Miscellaneous civil work	10.402	4,06,655	25-May-20	06.04.2020
57	132 KV DEPOTA GSS	Miscellaneous civil work	10.402	8,488	25-May-20	29.05.2019
58	NORTH LAKHIMPUR DIVN	Miscellaneous Civil Works	10.402	3,87,168	28-Dec-20	20.04.2019
59	NORTH LAKHIMPUR DIVN	Miscellaneous Civil Works	10.402	4,25,300	04-Dec-20	17.03.2019
60	NORTH LAKHIMPUR DIVN	Miscellaneous Civil Works	10.402	20,42,934	04-Jun-20	17.03.2019
61	NORTH LAKHIMPUR DIVN	Miscellaneous Civil Works	10.402	15,63,067	26-Apr-20	11.06.2019
62	NORTH LAKHIMPUR DIVN	Miscellaneous Civil Works	10.402	10,76,994	30-Aug-20	30.09.2021
63	220 KV GSS, MARIANI	Miscellaneous Civil Works	10.402	2,43,994	15-Nov-20	20.03.21
64	220 KV GSS, MARIANI	Miscellaneous Civil Works	10.402	1,88,103	28-Nov-20	02.08.2021
65	132 KV GSS, DIBRUGARH	Miscellaneous Civil Works	10.402	15,68,900	30-Jun-20	02.08.2021

66	132 KV GSS, DIBRUGARH	Miscellaneous Civil Works	10.402	20,00,576	30-Jun-20	01.03.2021
67	132 KV GSS, DIBRUGARH	Miscellaneous Civil Works	10.402	17,96,183	20-Jul-20	06.07.2019
68	132 KV GSS, GARGAON	Miscellaneous Civil Works	10.402	14,10,803	25-Jul-20	03.07.2019
69	132 KV GSS, GARGAON	Miscellaneous Civil Works	10.402	14,15,627	24-Jul-20	04.07.2019
70	220KV GSS TINSUKIA	Miscellaneous Civil works	10.402	1,22,116	28-Sep-20	19.01.2021
71	220KV GSS TINSUKIA	Miscellaneous Civil works	10.402	70,463	26-Aug-20	03.01.2020
72	220KV GSS TINSUKIA	Miscellaneous Civil works	10.402	49,952	27-May-20	22.02.2020
73	220KV GSS TINSUKIA	Miscellaneous Civil works	10.402	4,84,939	23-Feb-21	25.02.2020
74	132 KV CHIRAKHUNDI RANGIA	Miscellaneous Civil Works	10.402	10,14,684	07-Jul-21	08.10.2020
75	132 KV CHIRAKHUNDI RANGIA	Miscellaneous Civil Works	10.402	4,47,725	27-Dec-20	08.10.2020
76	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	8,64,260	15-Jul-20	24.08.2020
77	132 KV GSS DHALIGAON	Transformers	10.501	7,25,854	22-Sep-20	06.07.2019
78	132 KV GSS DHALIGAON	Transformers	10.501	7,25,854	26-Dec-20	06.07.2019
79	132 KV GSS DHALIGAON	Transformers	10.501	7,25,854	28-Dec-20	30.09.2021
80	132 KV GSS DHALIGAON	Transformers	10.501	7,25,854	11-Sep-20	15.07.2021
81	132 KV GSS DHALIGAON	Transformers	10.501	7,25,854	29-Dec-20	07.06.2021
82	132KV PANCHGRAM GSS	Transformers	10.501	7,25,854	28-Aug-20	17.03.2021
83	132 KV DEPOTA GSS	Transformer	10.501	1,23,900	03-Jul-20	16.04.2021
84	132 KV DEPOTA GSS	Transformer	10.501	1,78,770	03-Jul-20	20-03-2020
85	132 KV DEPOTA GSS	Transformer	10.501	1,47,500	03-Jul-20	24.1.2021
86	132 KV DEPOTA GSS	Transformer	10.501	2,43,375	03-Jul-20	14-09-2019
87	132 KV DEPOTA GSS	Transformer	10.501	29,500	03-Jul-20	29-03-2021
88	132 KV DEPOTA GSS	Transformer	10.501	7,25,854	24-Jun-20	31-08-2021
89	NORTH LAKHIMPUR DIVN	Transformer	10.501	7,25,854	22-Aug-20	21-08-2021
90	132 KV GSS, DIBRUGARH	Transformers	10.501	7,25,854	05-Jan-21	31-12-2020
91	132 KV GSS, GARGAON	Transformers	10.501	7,25,854	22-Jun-20	10-12-2020
92	132 KV CHIRAKHUNDI RANGIA	Transformers	10.501	2,39,977	13-May-20	10-07-2021
93	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	15,87,590	01-Jan-21	18-02-2020
94	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	15,77,442	12-Oct-20	22-04-2017
95	132 KV GSS DHALIGAON	Other plants & equipments	10.502	15,82,279	17-Jun-20	20-02-2020
96	132 KV GSS DHALIGAON	Other plants & equipments	10.502	15,85,937	01-Nov-20	05.07.2016
97	132 KV GSS DHALIGAON	Other plants & equipments	10.502	15,81,099	17-Aug-20	05.07.2016
98	132 KV GSS DHALIGAON	Other plants & equipments	10.502	28,11,538	07-Nov-20	05.07.2016
99	220 KV SALAKATI GSS	Other plant & equipment	10.502	55,63,167	21-Sep-20	05.07.2016
100	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	38,29,141	12-May-20	05.07.2016
101	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	15,50,496	20-Jul-20	05.07.2016
102	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	28,320	04-May-20	05.07.2016
103	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	55,24,756	06-Jan-21	05.07.2016
104	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	96,760	06-Jan-21	05.07.2016
105	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	4,01,200	06-Jan-21	09.09.2021
106	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	12,65,125	06-Jan-21	26.09.2021
107	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	23,51,740	04-Sep-20	06.08.2019
108	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	4,53,899	04-Sep-20	26.04.2018
109	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	38,940	19-Oct-20	09.08.2019
110	132KV PANCHGRAM GSS	Other plant & equipment	10.502	54,04,169	27-Sep-20	04.02.2019
111	132KV PANCHGRAM GSS	Other plant & equipment	10.502	27,02,084	30-Oct-20	04.01.2019
112	MRT DIVN JORHAT	Other plant & equipment	10.502	13,111	12-Feb-21	25.02.2019
113	MRT DIVN JORHAT	Other plant & equipment	10.502	89,668	09-Feb-21	16.02.2019
114	MRT DIVN JORHAT	Other plant & equipment	10.502	4,64,643	31-Mar-21	19.08.2019
115	MRT DIVISION NARENGI	Other plant & equipment	10.502	52,13,825	23-Jul-20	06.02.2019
116	MRT DIVISION NARENGI	Other plant & equipment	10.502	26,06,912	06-Aug-20	26.06.2017
117	MRT DIVISION NARENGI	Other plant & equipment	10.502	26,06,912	13-Jul-20	20.05.2017
118	MRT DIVISION NARENGI	Other plant & equipment	10.502	13,44,020	17-Aug-20	19.01.2018
119	MRT DIVISION NARENGI	Other plant & equipment	10.502	13,44,020	30-Jul-20	31.05.2017
120	MRT DIVISION NARENGI	Other plant & equipment	10.502	27,57,660	30-Jul-20	15.09.2019
121	MRT DIVISION NARENGI	Other plant & equipment	10.502	27,57,660	21-Aug-20	20.06.2017
122	MRT DIVISION NARENGI	Other plant & equipment	10.502	24,19,000	29-Jul-20	15.05.2017
123	MRT DIVISION NARENGI	Other plant & equipment	10.502	24,19,000	29-Jul-20	27.02.2018
124	MRT DIVISION NARENGI	Other plant & equipment	10.502	24,19,000	25-Jul-20	31.05.2017
125	MRT DIVISION NARENGI	Other plant & equipment	10.502	3,09,39,600	13-Aug-20	15.09.2019
126	MRT DIVISION NARENGI	Other plant & equipment	10.502	1,26,09,480	25-Aug-20	31.03.2018
127	MRT DIVISION NARENGI	Other plant & equipment	10.502	26,06,912	10-Sep-20	18.03.2018
128	MRT DIVISION NARENGI	Other plant & equipment	10.502	26,06,912	05-Dec-20	26.04.2018
129	MRT DIVISION NARENGI	Other plant & equipment	10.502	26,06,912	27-Feb-21	25.03.2018
130	MRT DIVISION NARENGI	Other plant & equipment	10.502	1,94,34,600	13-Oct-20	05.12.2020
131	MRT DIVISION NARENGI	Other plant & equipment	10.502	36,362	09-Feb-21	05.07.2016
132	MRT DIVISION NARENGI	Other plant & equipment	10.502	13,27,500	16-May-20	05.07.2016
133	MRT DIVISION NARENGI	Other plant & equipment	10.502	32,869	04-Mar-21	05.07.2016
134	MRT DIVISION NARENGI	Other plant & equipment	10.502	15,397	04-Mar-21	05.07.2016
135	132 KV DEPOTA GSS	Other plant & equipment	10.502	5,80,560	05-May-20	05.07.2016
136	132 KV DEPOTA GSS	Other plant & equipment	10.502	11,800	05-May-20	05.07.2016
137	132 KV DEPOTA GSS	Other plant & equipment	10.502	3,06,800	03-Jul-20	05.07.2016
138	132 KV DEPOTA GSS	Other plant & equipment	10.502	59,000	03-Jul-20	05.07.2016
139	132 KV DEPOTA GSS	Other plant & equipment	10.502	41,300	03-Jul-20	05.07.2016
140	132 KV DEPOTA GSS	Other plant & equipment	10.502	53,100	03-Jul-20	05.07.2016
141	132 KV DEPOTA GSS	Other plant & equipment	10.502	8,850	03-Jul-20	05.07.2016
142	132 KV DEPOTA GSS	Other plant & equipment	10.502	5,310	03-Jul-20	05.07.2016
143	132 KV DEPOTA GSS	Other plant & equipment	10.502	23,600	03-Jul-20	05.07.2016
144	132 KV DEPOTA GSS	Other plant & equipment	10.502	11,800	03-Jul-20	05.07.2016
145	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	11,12,523	25-Feb-21	05.07.2016

146	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	11,12,523	25-Feb-21	05.07.2016
147	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	4,02,144	25-Feb-21	05.07.2016
148	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	6,91,716	25-Feb-21	05.07.2016
149	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,12,666	25-Feb-21	05.07.2016
150	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	2,70,314	25-Feb-21	05.07.2016
151	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	3,37,008	25-Feb-21	05.07.2016
152	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	29,20,819	15-Oct-20	05.07.2016
153	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	9,39,128	15-Oct-20	05.07.2016
154	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	13,23,056	15-Oct-20	05.07.2016
155	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	14,79,449	15-Oct-20	05.07.2016
156	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,01,460	15-Oct-20	05.07.2016
157	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	50,731	15-Oct-20	05.07.2016
158	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,43,683	15-Oct-20	05.07.2016
159	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,21,421	15-Oct-20	13.10.2017
160	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	73,395	15-Oct-20	10.10.2017
161	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	27,062	15-Oct-20	18.03.2018
162	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	15,964	15-Oct-20	09.10.2017
163	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	5,321	15-Oct-20	09.10.2017
164	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	21,518	15-Oct-20	29.06.2017
165	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	5,192	15-Oct-20	23.06.2017
166	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	16,164	15-Oct-20	20.05.2017
167	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	28,27,576	15-Oct-20	26.04.2018
168	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	12,40,850	15-Oct-20	31.05.2017
169	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	29,33,592	18-Jan-21	21.12.2017
170	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	9,45,515	18-Jan-21	04.03.2021
171	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	13,29,442	18-Jan-21	16.12.2020
172	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	4,20,693	18-Jan-21	29.05.2021
173	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	9,92,686	18-Jan-21	04-05-2019
174	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,01,460	18-Jan-21	04-05-2019
175	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,43,601	18-Jan-21	04-05-2019
176	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,21,339	18-Jan-21	04-05-2019
177	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	73,313	18-Jan-21	04-05-2019
178	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	26,899	18-Jan-21	28-01-2021
179	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	15,475	18-Jan-21	20-08-2021
180	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	5,158	18-Jan-21	05-05-2021
181	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	21,355	18-Jan-21	26-08-2021
182	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	5,192	18-Jan-21	30-07-2021
183	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	16,163	18-Jan-21	19-11-2020
184	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	50,731	18-Jan-21	30-08-2021
185	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	30,84,629	18-Jan-21	27-04-2021
186	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	15,51,062	18-Jan-21	22-06-2021
187	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	37,60,888	18-Jan-21	20-07-2021
188	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	37,57,360	15-Oct-20	06-06-2019
189	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	15,77,678	07-Jul-20	18-08-2021
190	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	43,90,987	16-Sep-20	27-04-2021
191	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	55,94,200	27-Nov-20	07-05-2021
192	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	37,92,830	30-Jul-20	27-08-2021
193	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	35,60,641	10-Jul-20	05-06-2021
194	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	6,564	26-Apr-20	13-08-2021
195	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	36,88,566	18-Sep-20	08-06-2021
196	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	15,90,658	14-Oct-20	08-06-2021
197	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	15,97,738	30-May-20	01-06-2021
198	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	36,580	13-Feb-21	01-06-2021
199	220 KV GSS, MARIANI	Other plant & equipment	10.502	14,93,278	06-Mar-21	20-04-2021
200	220 KV GSS, MARIANI	Other plant & equipment	10.502	1,33,788	06-Mar-21	20-04-2021
201	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	3,22,561	19-Jun-20	26-02-2020
202	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	4,83,842	01-Jul-20	02-07-2021
203	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	3,22,561	19-Jun-20	02-07-2021
204	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	15,76,787	18-Dec-20	27-07-2020
205	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	28,10,949	16-Oct-20	02-07-2021
206	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	15,98,971	07-Sep-20	28-07-2020
207	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	71,64,475	18-Feb-21	03-08-2021
208	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	51,48,056	18-Feb-21	03-08-2021
209	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	38,34,900	18-Feb-21	03-08-2021
210	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	57,22,581	19-Mar-21	03-03-2020
211	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	40,12,201	19-Feb-21	01-07-2021
212	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	37,37,719	19-Feb-21	01-07-2021
213	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	1,84,11,386	22-Feb-21	29-07-2020
214	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	48,54,404	22-Feb-21	29-07-2020
215	132 KV GSS, DIBRUGARH	Other plant & equipment	10.502	91,60,256	22-Feb-21	09-05-2019
216	132 KV GSS, GARGAON	Other plants & equipments	10.502	20,965	15-May-20	02-08-2021
217	132 KV GSS, GARGAON	Other plants & equipments	10.502	3,22,561	06-Jun-20	02-08-2021
218	132 KV GSS, GARGAON	Other plants & equipments	10.502	3,22,561	05-Jun-20	02-08-2021
219	132 KV GSS, GARGAON	Other plants & equipments	10.502	16,91,945	19-Oct-20	
220	132 KV GSS, GARGAON	Other plants & equipments	10.502	26,27,862	19-Oct-20	30-04-2021
221	T&T DIVISION JORHAT	Other plant & equipment	10.502	3,22,561	04-Jun-20	25-12-2020
222	T&T DIVISION JORHAT	Other plant & equipment	10.502	3,22,561	06-Jun-20	10-04-2021
223	T&T DIVISION JORHAT	Other plant & equipment	10.502	15,90,658	12-Oct-20	16-04-2021
224	T&T DIVISION JORHAT	Other plant & equipment	10.502	15,85,938	10-Oct-20	25-12-2020
225	T&T DIVISION JORHAT	Other plant & equipment	10.502	-2,41,24,471	31-Mar-21	28-02-2016

226	220KV GSS TINSUKIA	Other plant & equipment	10.502	13,688	21-May-20	28-06-2021
227	220KV GSS TINSUKIA	Other plant & equipment	10.502	42,000	26-May-20	14.03.2021
228	220KV GSS TINSUKIA	Other plant & equipment	10.502	7,130	29-Jun-20	31-01-2018
229	220KV GSS TINSUKIA	Other plant & equipment	10.502	58,19,350	27-Oct-20	04-08-2017
230	220KV GSS TINSUKIA	Other plant & equipment	10.502	17,996	03-Dec-20	20-06-2018
231	220KV GSS TINSUKIA	Other plant & equipment	10.502	99,946	30-Oct-20	15-09-2020
232	GOALPARA TRANS DIVISION	Other plant & equipment	10.502	1,62,656	14-Apr-20	15-09-2020
233	GOALPARA TRANS DIVISION	Other plant & equipment	10.502	5,63,592	15-Apr-20	7.08.2018
234	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	76,43,238	30-Jul-20	25-03-2020
235	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	48,92,744	30-Jul-20	18-05-2021
236	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	34,49,909	10-Jul-20	01-06-2021
237	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	24,72,952	10-Jul-20	23.02.2021
238	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	34,979	28-Aug-20	28.07.2021
239	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	54,19,790	13-Oct-20	26.03.2021
240	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	38,11,374	13-Oct-20	26.03.2021
241	132 KV GSS, DIBRUGARH	Switch-gear including cable connections-	10.507	3,30,400	23-Jun-20	26.03.2021
242	132 KV GSS, DIBRUGARH	Switch-gear including cable connections-	10.507	7,14,518	10-Sep-20	31.01.2021
243	132 KV GSS, DIBRUGARH	Switch-gear including cable connections-	10.507	2,24,200	23-Jun-20	16.06.2021
244	132 KV GSS, DIBRUGARH	Switch-gear including cable connections-	10.507	15,50,496	31-Mar-21	24.07.2021
245	220 KV GSS, MARIANI	Fabrication shop/workshop P&M	10.509	22,060	23-Jun-20	23.07.2021
246	220 KV GSS, MARIANI	Fabrication shop/workshop P&M	10.509	16,500	25-Aug-20	09.09.2021
247	132 KV DEPOTA GSS	Lighting Arrester	10.511	26,208	10-Jun-20	09.09.2021
248	132 KV DEPOTA GSS	Lighting Arrester	10.511	26,208	18-Jun-20	09.09.2021
249	132 KV DEPOTA GSS	Lighting Arrester	10.511	39,312	18-Nov-20	09.09.2021
250	NORTH LAKHIMPUR DIVN	Lighting Arrester	10.511	39,312	29-Jul-20	09.09.2021
251	NORTH LAKHIMPUR DIVN	Lighting Arrester	10.511	13,104	08-Aug-20	09.09.2021
252	NORTH LAKHIMPUR DIVN	Lighting Arrester	10.511	13,104	10-Oct-20	09.09.2021
253	NORTH LAKHIMPUR DIVN	Lighting Arrester	10.511	13,104	18-Oct-20	09.09.2021
254	NORTH LAKHIMPUR DIVN	Lighting Arrester	10.511	21,240	30-Jul-20	09.09.2021
255	NORTH LAKHIMPUR DIVN	Lighting Arrester	10.511	13,104	20-Dec-20	09.09.2021
256	132 KV DEPOTA GSS	Lighting Arrester	10.511	26,208	20-Nov-20	09.09.2021
257	132 KV DEPOTA GSS	Communication Equipment	10.512	7,69,365	27-Nov-20	09.08.2021
258	132 KV DEPOTA GSS	Communication Equipment	10.512	1,26,142	27-Nov-20	16-08-2021
259	132 KV DEPOTA GSS	Communication Equipment	10.512	17,80,325	27-Nov-20	16-08-2021
260	132 KV DEPOTA GSS	Communication Equipment	10.512	4,62,855	27-Nov-20	06-04-2021
261	NORTH LAKHIMPUR DIVN	Communication Equipment	10.512	58,92,691	27-Nov-20	06-02-2021
262	NORTH LAKHIMPUR DIVN	Communication Equipment	10.512	15,69,343	16-Sep-20	04-08-2021
263	220 KV GSS, MARIANI	Communication equipment-radio & high frequency carrier system	10.512	36,43,756	24-Oct-20	27-01-2021
264	132 KV GSS, DIBRUGARH	Communication equipment-radio & high frequency carrier system	10.512	13,77,002	05-Sep-20	26-03-2019
265	132 KV GSS, DIBRUGARH	Communication equipment-radio & high frequency carrier system	10.512	32,46,480	16-Oct-20	07-09-2011
266	SLDC DIVN KAHILIPARA	Air conditioning plant static	10.515	61,860	21-Aug-20	03-04-2021
267	SLDC DIVN KAHILIPARA	Air conditioning plant static	10.515	2,47,440	03-Oct-20	03-Apr-21
268	SLDC DIVN KAHILIPARA	Air conditioning plant static	10.515	2,11,960	19-Oct-20	03-04-2021
269	SLDC DIVN KAHILIPARA	Air conditioning plant static	10.515	65,752	05-Feb-21	03-04-2021
270	132KV PANCHGRAM GSS	Air conditioning plant static	10.515	4,04,330	01-Aug-20	03-04-2021
271	132KV PANCHGRAM GSS	Air conditioning plant static	10.515	4,85,194	15-Sep-20	03-04-2021
272	SILCHAR DIVISION	Air conditioning plant static	10.515	4,04,330	07-Aug-20	09-02-2021
273	SILCHAR DIVISION	Air conditioning plant static	10.515	4,04,330	18-Jul-20	22-04-2021
274	SILCHAR DIVISION	Air conditioning plant static	10.515	4,04,330	16-Oct-20	16-03-2021
275	220KV GSS TINSUKIA	Air conditioning plant static	10.515	56,990	30-Oct-20	16-03-2021
276	CORPORATE AEGCL	Air Conditioning, Plant- portable	10.516	1,49,250	20-Jul-20	16-03-2021
277	CORPORATE AEGCL	Air Conditioning, Plant- portable	10.516	7,929	20-Jul-20	11-05-2021
278	GUWAHATI TRANSMISSION DIVISION	Meter testing laboratory tools & equipment	10.518	5,42,800	31-Mar-21	11-05-2021
279	NORTH LAKHIMPUR DIVN	Meter Testing Laboratory Tools & Equipm	10.518	5,42,800	22-Feb-21	21-05-2021
280	132 KV CHIRAKHUNDI RANGIA	Metering equipment	10.518	5,42,800	08-Sep-20	21-05-2021
281	GUWAHATI TRANSMISSION DIVISION	Tools & tackles	10.520	76,995	26-Aug-20	10-05-2021
282	COMMUNICATION DIVISION KAHILIPARA	Tools & tackles	10.520	2,000	01-Feb-21	29-05-2021
283	220 KV SAMAGURI GSS	Tools & tackles	10.520	5,62,224	05-Sep-20	03-06-2021
284	132 KV GSS DHALIGAON	Other miscellaneous equipment	10.525	59,236	04-Sep-20	03-06-2021
285	220 KV SALAKATI GSS	Other miscellaneous equipment	10.525	28,15,008	05-Nov-20	03-06-2021
286	132KV PANCHGRAM GSS	Other miscellaneous equipment	10.525	15,97,620	04-Dec-20	10-06-2021
287	CORPORATE AEGCL	Other Misc. Equipment	10.525	48,000	28-Aug-20	17-06-2021
288	220 KV GSS, MARIANI	Other miscellaneous equipment	10.525	11,760	25-Aug-20	12-06-2021
289	220 KV GSS, MARIANI	Other miscellaneous equipment	10.525	15,82,398	17-Mar-21	16-06-2021
290	220 KV GSS, MARIANI	Other miscellaneous equipment	10.525	6,800	07-Jul-20	08-06-2021
291	220 KV GSS, MARIANI	Other miscellaneous equipment	10.525	15,600	14-Dec-20	12-07-2021
292	220 KV GSS, MARIANI	Other miscellaneous equipment	10.525	28,08,589	01-Oct-20	02-07-2021
293	T&T DIVISION JORHAT	Other miscellaneous equipment	10.525	20,500	17-Nov-20	16-12-2020
294	T&T DIVISION JORHAT	Other miscellaneous equipment	10.525	20,475	20-Jul-20	14-07-2021
295	132 KV CHIRAKHUNDI RANGIA	Other miscellaneous equipment	10.525	38,658	13-Aug-20	28-07-2021
296	GOALPARA TRANS DIVISION	Other miscellaneous equipment	10.525	27,91,479	03-Nov-20	31-07-2021
297	GOALPARA TRANS DIVISION	Other miscellaneous equipment	10.525	27,68,966	03-Nov-20	07-08-2021
298	220 KV SALAKATI GSS	Overhead Lines	10.601	3,48,09,808	29-Oct-20	06-08-2021
299	132KV PANCHGRAM GSS	Overhead Lines	10.601	1,12,53,839	03-Feb-21	06-08-2021
300	132KV PANCHGRAM GSS	Overhead Lines	10.601	72,00,656	11-Feb-21	17-08-2021
301	132KV PANCHGRAM GSS	Overhead Lines	10.601	37,43,886	10-Feb-21	03-08-2021
302	132KV PANCHGRAM GSS	Overhead Lines	10.601	1,28,242	06-Feb-21	03-09-2021

303	132KV PANCHGRAM GSS	Overhead Lines	10.601	17,02,476	25-Jan-21	04-09-2021
304	132KV PANCHGRAM GSS	Overhead Lines	10.601	35,25,949	06-Feb-21	20-09-2011
305	132 KV DEPOTA GSS	Overhead Line	10.601	53,100	21-Oct-20	03-08-2021
306	132 KV DEPOTA GSS	Overhead Line	10.601	53,100	22-Oct-20	20-06-2012
307	132 KV DEPOTA GSS	Overhead Line	10.601	53,100	23-Oct-20	31-05-2013
308	132 KV DEPOTA GSS	Overhead Line	10.601	53,100	24-Oct-20	31-05-2013
309	NAGAON T&T DIVISION	Overhead Line	10.601	58,10,360	08-Jun-20	08-05-2021
310	NAGAON T&T DIVISION	Overhead Line	10.601	76,263	08-Jun-20	15-06-2021
311	NAGAON T&T DIVISION	Overhead Line	10.601	48,44,490	08-Jun-20	17-05-2021
312	NAGAON T&T DIVISION	Overhead Line	10.601	32,56,977	01-Sep-20	17-05-2021
313	NAGAON T&T DIVISION	Overhead Line	10.601	76,971	01-Sep-20	27-04-21
314	NAGAON T&T DIVISION	Overhead Line	10.601	6,42,929	01-Sep-20	22-07-21
315	NAGAON T&T DIVISION	Overhead Line	10.601	4,39,544	01-Sep-20	27-11-2015
316	220 KV GSS, MARIANI	Over-head lines	10.601	1,09,619	13-May-20	27-11-2015
317	220 KV GSS, MARIANI	Over-head lines	10.601	1,32,957	27-Apr-20	27-11-2015
318	T&T DIVISION JORHAT	Overhead Lines	10.601	1,45,196	15-May-20	27-11-2015
319	220KV GSS TINSUKIA	Overhead Lines	10.601	7,130	18-Mar-21	27-11-2015
320	220KV GSS TINSUKIA	Overhead Lines	10.601	2,71,181	20-Oct-20	27-11-2015
321	132 KV CHIRAKHUNDI RANGIA	Overhead Lines	10.601	10,560	15-Nov-20	27-11-2015
322	132 KV CHIRAKHUNDI RANGIA	Overhead Lines	10.601	25,39,360	09-Jul-20	27-11-2015
323	132 KV CHIRAKHUNDI RANGIA	Overhead Lines	10.601	87,910	02-Jun-20	27-11-2015
324	220 KV GSS, MARIANI	Over-head lines	10.602	1,99,168	03-Sep-20	27-11-2015
325	T&T DIVISION JORHAT	Overhead Lines	10.602	1,74,708	24-May-20	27-11-2015
326	T&T DIVISION JORHAT	Overhead Lines	10.602	98,716	10-Jun-20	27-11-2015
327	T&C DIVISION TEZPUR	Metering equipment	10.604	10,325	02-Sep-20	27-11-2015
328	220KV GSS TINSUKIA	Metering equipment	10.604	17,000	21-Aug-20	27-11-2015
329	NAGAON T&T DIVISION	Miscellaneous equipments	10.605	2,02,960	25-May-20	27-11-2015
330	220 KV GSS, MARIANI	Furniture and Fixtures	10.810	41,200	31-Mar-21	27-11-2015
331	220 KV GSS, MARIANI	Furniture and Fixtures	10.810	7,670	31-Mar-21	27-11-2015
332	132 KV GSS, DIBRUGARH	Furniture and Fixtures	10.810	2,29,688	10-Sep-20	27-11-2015
333	132 KV GSS, DIBRUGARH	Furniture and Fixtures	10.810	88,795	19-Jan-21	27-11-2015
334	LA T&T CIRCLE NARANGI	Furniture and Fixtures	10.810	11,980	12-Jan-21	04-03-2020
335	BONGAIGAON T&T CIRCLE	Furniture and Fixtures	10.810	9,500	20-Sep-20	01-08-2018
336	220 KV SALAKATI GSS	Furniture and Fixtures	10.810	3,97,795	23-Nov-20	04-03-2020
337	SLDC DIVN KAHILIPARA	Furniture and Fixtures	10.810	63,600	30-Jun-20	11-11-2019
338	SLDC DIVN KAHILIPARA	Furniture and Fixtures	10.810	76,700	17-Aug-20	21-09-2018
339	SLDC DIVN KAHILIPARA	Furniture and Fixtures	10.810	43,020	28-Sep-20	31-12-2020
340	CORPORATE AEGCL	Furniture & Fixtures	10.81	1,27,086	27-Aug-20	18-03-2020
341	CORPORATE AEGCL	Furniture & Fixtures	10.81	27,730	08-Jan-21	18-03-2020
342	CORPORATE AEGCL	Furniture & Fixtures	10.81	35,459	08-Jan-21	17-10-2020
343	CORPORATE AEGCL	Furniture & Fixtures	10.81	2,10,335	08-Mar-21	01-10-2020
344	CORPORATE AEGCL	Furniture & Fixtures	10.81	9,900	17-Mar-21	21-05-2020
345	CORPORATE AEGCL	Furniture & Fixtures	10.81	19,800	25-Aug-20	06-09-2020
346	220 KV GSS, MARIANI	Electrical wiring, light and fan installations	10.820	3,22,561	12-Jun-20	10-09-2020
347	220 KV GSS, MARIANI	Electrical wiring, light and fan installations	10.820	6,009	08-Dec-20	07-09-2020
348	220 KV GSS, MARIANI	Electrical wiring, light and fan installations	10.820	55,378	08-Dec-20	21-01-2021
349	220 KV GSS, MARIANI	Electrical wiring, light and fan installations	10.820	6,162	31-Mar-21	17-03-2019
350	220 KV GSS, MARIANI	Electrical wiring, light and fan installations	10.820	4,83,842	05-Jun-20	02-03-2020
351	220 KV GSS, MARIANI	Electrical wiring, light and fan installations	10.820	1,47,696	08-Dec-20	19-03-2019
352	220 KV GSS, MARIANI	Electrical wiring, light and fan installations	10.820	12,018	08-Dec-20	15-03-2019
353	132 KV GSS, DIBRUGARH	Electrical wiring, light and fan installations	10.820	67,549	03-Dec-20	15-03-2019
354	132 KV GSS, DIBRUGARH	Electrical wiring, light and fan installations	10.820	49,232	03-Dec-20	01-07-2021
355	132 KV GSS, DIBRUGARH	Electrical wiring, light and fan installations	10.820	49,232	03-Dec-20	01-09-2021
356	132 KV GSS, DIBRUGARH	Electrical wiring, light and fan installations	10.820	98,174	03-Dec-20	05-08-2021
357	T&T DIVISION JORHAT	Electrical wiring, light and fan installations	10.820	45,081	17-Dec-20	30-12-2020
358	T&T DIVISION JORHAT	Electrical wiring, light and fan installations	10.820	51,235	17-Dec-20	25-08-2021
359	T&T DIVISION JORHAT	Electrical wiring, light and fan installations	10.820	1,23,080	17-Dec-20	15-02-2021
360	220KV GSS TINSUKIA	Electrical wiring, light and fan installations	10.820	2,82,939	03-Dec-20	07-08-2018
361	220KV GSS TINSUKIA	Electrical wiring, light and fan installations	10.820	24,550	17-Mar-21	24-11-2015
362	132 KV CHIRAKHUNDI RANGIA	Electrical wiring, light and fan installations	10.820	69,632	09-Dec-20	28-02-2016
363	132 KV CHIRAKHUNDI RANGIA	Electrical wiring, light and fan installations	10.820	3,22,561	17-Mar-21	31.08.2021
364	132 KV CHIRAKHUNDI RANGIA	Electrical wiring, light and fan installations	10.820	38,534	09-Dec-20	17-08-2019
365	132 KV CHIRAKHUNDI RANGIA	Electrical wiring, light and fan installations	10.820	33,029	09-Dec-20	26-08-2019
366	132 KV CHIRAKHUNDI RANGIA	Electrical wiring, light and fan installations	10.820	55,048	09-Dec-20	24-05-2018
367	GOALPARA TRANS DIVISION	Electrical wiring, light and fan installations	10.820	3,22,561	17-May-20	23-11-2017
368	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	3,22,561	04-Jun-20	27-11-2020
369	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	3,22,561	12-Jun-20	29-09-2015
370	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	3,22,561	03-Jun-20	29-09-2015

371	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	3,22,561	05-Jun-20	25-07-2010
372	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	3,22,561	08-Jun-20	25-07-2010
373	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	3,54,743	05-Dec-20	31-12-2020
374	220 KV SALAKATI GSS	Electrical wiring, light and fan installations	10.820	4,83,842	25-Sep-20	06.07.2019
375	220 KV SARUSUJAI GSS	Electrical wiring, light and fan installations	10.820	6,45,123	21-Apr-20	19-11-2020
376	SLDC DIVN KAHILIPARA	Electrical wiring, light and fan installations	10.820	2,13,260	30-Sep-20	19-11-2020
377	SLDC DIVN KAHILIPARA	Electrical wiring, light and fan installations	10.820	20,500	18-Oct-20	01-06-2018
378	SLDC DIVN KAHILIPARA	Electrical wiring, light and fan installations	10.820	43,673	25-Feb-21	01-06-2018
379	SLDC DIVN KAHILIPARA	Electrical wiring, light and fan installations	10.820	1,82,858	22-Oct-20	04-06-2021
380	132KV PANCHGRAM GSS	Electrical wiring, light and fan installations	10.820	3,22,561	11-Sep-20	02-08-2021
381	SILCHAR DIVISION	Electrical wiring, light and fan installations	10.820	2,58,841	19-Aug-20	19.3.2020
382	SILCHAR DIVISION	Electrical wiring, light and fan installations	10.820	63,720	19-Aug-20	19.3.2020
383	132 KV DEPOTA GSS	Electric Wiring Light & Fan Installations	10.820	3,22,561	23-May-20	19.3.2020
384	132 KV DEPOTA GSS	Electric Wiring Light & Fan Installations	10.820	3,22,561	25-Apr-20	21.3.2020
385	NORTH LAKHIMPUR DIVN	Electric Wiring Light & Fan Installations	10.820	11,872	20-Dec-20	6.8.20
386	NORTH LAKHIMPUR DIVN	Electric Wiring Light & Fan Installations	10.820	59,360	11-Dec-20	13.7.20
387	NORTH LAKHIMPUR DIVN	Electric Wiring Light & Fan Installations	10.820	3,22,561	21-Sep-20	17.8.20
388	NORTH LAKHIMPUR DIVN	Electric Wiring Light & Fan Installations	10.820	3,22,561	16-May-20	30.07.20
389	NORTH LAKHIMPUR DIVN	Electric Wiring Light & Fan Installations	10.820	2,200	11-Dec-20	21.8.20
390	NORTH LAKHIMPUR DIVN	Electric Wiring Light & Fan Installations	10.820	71,232	11-Dec-20	29.07.20
391	CORPORATE AEGCL	Electrical wiring, Light and fan Installtion	10.82	2,25,121	17-Nov-20	25.07.20
392	220KV GSS TINSUKIA	Others (in furniture category)	10.850	20,500	17-Mar-21	13.08.20
393	220 KV SALAKATI GSS	Others (in furniture category)	10.850	68,500	23-Oct-20	13.08.20
394	BONGAIGAON T&T CIRCLE	Computers and accessories	10.905	12,500	22-Sep-20	13.08.20
395	220 KV SARUSUJAI GSS	Computers and accessories	10.905	5,900	17-Feb-21	13.08.20
396	COMMUNICATION DIVISION JORHAT	Computers and accessories	10.905	3,000	27-Jul-20	13.08.20
397	MRT DIVN JORHAT	Computers and accessories	10.905	6,800	15-Mar-21	25.08.20
398	CORPORATE AEGCL	Computer & Assoceries	10.905	4,47,135	21-Jul-20	25.08.20
399	CORPORATE AEGCL	Computer & Assoceries	10.905	4,92,123	21-Jul-20	25.08.20
400	CORPORATE AEGCL	Computer & Assoceries	10.905	21,806	21-Jul-20	25.08.20
401	CORPORATE AEGCL	Computer & Assoceries	10.905	1,30,980	21-Jul-20	25.08.20
402	CORPORATE AEGCL	Computer & Assoceries	10.905	29,972	21-Jul-20	25.08.20
403	CORPORATE AEGCL	Computer & Assoceries	10.905	16,284	21-Jul-20	10.9.2020
404	CORPORATE AEGCL	Computer & Assoceries	10.905	40,592	21-Jul-20	5.12.2020
405	CORPORATE AEGCL	Computer & Assoceries	10.905	14,980	31-Aug-20	27.2.2021
406	CORPORATE AEGCL	Computer & Assoceries	10.905	1,44,323	28-Sep-20	13.10.20
407	CORPORATE AEGCL	Computer & Assoceries	10.905	1,07,380	04-Dec-20	13.10.20
408	CORPORATE AEGCL	Computer & Assoceries	10.905	1,69,920	18-Nov-20	13.10.20
409	CORPORATE AEGCL	Computer & Assoceries	10.905	47,400	23-Dec-20	13.10.20
410	CORPORATE AEGCL	Computer & Assoceries	10.905	94,500	07-Dec-20	11.06.2019
411	CORPORATE AEGCL	Computer & Assoceries	10.905	13,688	06-Jan-21	11.06.2019
412	CORPORATE AEGCL	Computer & Assoceries	10.905	1,23,600	30-Dec-20	11.06.2019
413	CORPORATE AEGCL	Computer & Assoceries	10.905	1,73,200	30-Dec-20	11.06.2019
414	CORPORATE AEGCL	Computer & Assoceries	10.905	1,71,000	30-Dec-20	11.9.2019
415	CORPORATE AEGCL	Computer & Assoceries	10.905	8,400	30-Dec-20	11.9.2019
416	CORPORATE AEGCL	Computer & Assoceries	10.905	51,600	30-Dec-20	11.9.2019
417	CORPORATE AEGCL	Computer & Assoceries	10.905	25,500	30-Dec-20	11.9.2019
418	CORPORATE AEGCL	Computer & Assoceries	10.905	12,000	30-Dec-20	11.9.2019
419	CORPORATE AEGCL	Computer & Assoceries	10.905	11,000	30-Dec-20	28.8.2019
420	CORPORATE AEGCL	Computer & Assoceries	10.905	6,200	30-Dec-20	28.8.2019
421	CORPORATE AEGCL	Computer & Assoceries	10.905	73,720	22-Jan-21	28.8.2019
422	CORPORATE AEGCL	Computer & Assoceries	10.905	14,278	11-Mar-21	28.8.2019
423	UA T&T CIRCLE JORHAT	Computers and accessories	10.905	1,500	23-Jun-20	28.8.2019
424	UA T&T CIRCLE JORHAT	Computers and accessories	10.905	1,000	24-Aug-20	19.11.2019
425	UA T&T CIRCLE JORHAT	Computers and accessories	10.905	1,000	16-Sep-20	19.11.2019
426	UA T&T CIRCLE JORHAT	Computers and accessories	10.905	550	21-Jan-21	19.11.2019
427	132 KV GSS, DIBRUGARH	Computers and accessories	10.905	4,100	21-Jan-21	19.11.2019
428	LA T&T CIRCLE NARANGI	Computers and accessories	10.905	13,282	12-Jan-21	19.11.2019
429	LA T&T CIRCLE NARANGI	Computers and accessories	10.905	38,54,665	27-Oct-20	11.06.2019
430	GOALPARA TRANS DIVISION	Computers and accessories	10.905	22,700	08-Sep-20	23.09.2020
431	COMMUNICATION DIVISION JORHAT	Other office equipment	10.906	2,596	23-Jun-20	25.01.2018
432	132 KV GSS, DIBRUGARH	Refrigerators & Water Coolers	10.907	45,960	13-May-20	22.02.2018
433	132 KV GSS, DIBRUGARH	Refrigerators & Water Coolers	10.907	11,490	21-Jan-21	29.01.2018
434	GUWAHATI TRANSMISSION DIVISION	Other office equipment	10.909	1,54,000	09-Nov-20	26-03-2019
435	220 KV SALAKATI GSS	Other office equipment	10.909	1,60,256	17-Dec-20	12.02.2021
436	COMMUNICATION DIVISION KAHILIPARA	Computers and accessories	10.909	53,690	27-Jan-21	07.08.2021
437	SLDC DIVN KAHILIPARA	Other office equipment	10.909	64,428	18-Sep-20	28.10.2020
438	SLDC DIVN KAHILIPARA	Other office equipment	10.909	5,800	11-Jun-20	29.07.2021
439	MRT DIVISION NARENGI	Other office equipment	10.909	61,950	21-Aug-20	16.03.2020
440	132 KV GSS, DIBRUGARH	Other office equipment	10.909	2,400	11-Nov-20	16.06.2020
441	T&T DIVISION JORHAT	Other office equipment	10.909	5,500	10-Nov-20	18.11.2020
442	T&T DIVISION JORHAT	Other office equipment	10.909	13,435	17-Nov-20	01.10.2020

443	220KV GSS TINSUKIA	Other office equipment	10.909	3,600	21-May-20	31.01.2021
444	CURRENT PERIOD TOTAL			51,85,17,116		13.12.2018
445	132 KV GSS DHALIGAON	Building containing Transmission installations	10.201	3,04,440	10-Aug-18	03.05.2019
446	220 KV SALAKATI GSS	Building containing Transmission installations	10.201	59,11,800	10-Aug-18	08.08.2020
447	132KV PANCHGRAM GSS	Building containing Transmission installations	10.201	43,71,902	28-Sep-16	05.09.2020
448	132 KV DEPOTA GSS	Building	10.201	17,68,451	03-Feb-20	22.07.2021
449	T&T DIVISION JORHAT	Building containing Transmission installations	10.201	57,427	28-Feb-20	31.05.2020
450	GOALPARA TRANS DIVISION	Building containing Transmission installations	10.201	62,66,944	13-Mar-20	16.03.2020
451	132 KV GSS KAHILIPARA	Other buildings	10.204	7,20,674	03-Mar-20	31.05.2020
452	NORTH LAKHIMPUR DIVN	Other buildings	10.204	15,01,863	24-Feb-20	19.03.2020
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
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
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
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
457	220KV GSS TINSUKIA	Other buildings	10.204	40,56,515	27-Jul-19	30.09.2019
458	132KV PANCHGRAM GSS	Roads	10.401	31,84,704	28-Sep-16	30.09.2019
459	132KV PANCHGRAM GSS	Miscellaneous Civil Works	10.401	20,94,177	28-Sep-16	30.09.2019
460	SILCHAR DIVISION	Roads	10.401	1,27,995	27-Mar-19	30.09.2019
461	SILCHAR DIVISION	Miscellaneous Civil Works	10.401	8,26,821	21-Jun-16	15.06.2020
462	GOALPARA TRANS DIVISION	Roads	10.401	8,06,355	13-Mar-20	26.12.2019
463	GUWAHATI TRANSMISSION DIVISION	Miscellaneous Civil Works	10.402	10,18,936	17-Jan-20	28.12.2020
464	132 KV GSS DHALIGAON	Miscellaneous Civil Works	10.402	44,060	13-Feb-20	01.07.2021
21	132 KV GSS DHALIGAON	Miscellaneous Civil Works	10.402	16,63,760	13-Dec-19	31-Mar-21
22	132 KV GSS DHALIGAON	Miscellaneous Civil Works	10.402	14,82,257	30-Jul-19	31-Mar-21
23	132 KV GSS DHALIGAON	Miscellaneous Civil Works	10.402	15,72,011	12-May-18	31-Mar-21
24	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	19,93,536	22-Jan-20	31-Mar-21
25	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	19,48,994	04-Feb-20	31-Mar-21
26	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	19,49,852	11-Mar-20	31-Mar-21
27	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	19,49,250	17-Mar-20	31-Mar-21
28	220 KV SALAKATI GSS	Miscellaneous Civil Works	10.402	13,99,715	20-Jan-20	31-Mar-21
29	220 KV SARUSUJAI GSS	Miscellaneous Civil works	10.402	6,45,419	06-Mar-20	31-Mar-21
30	220 KV SARUSUJAI GSS	Miscellaneous Civil works	10.402	5,62,267	05-Mar-20	31-Mar-21
31	220 KV SARUSUJAI GSS	Miscellaneous Civil works	10.402	18,73,799	03-Mar-20	31-Mar-21
32	220 KV SARUSUJAI GSS	Miscellaneous Civil works	10.402	35,00,612	19-Mar-20	31-Mar-21
33	SLDC DIVN KAHILIPARA	Miscellaneous Civil Works	10.402	3,88,993	12-Mar-18	31-Mar-21
34	132 KV GSS KAHILIPARA	Miscellaneous Civil works	10.402	30,858	22-Sep-19	31-Mar-21
35	132 KV GSS KAHILIPARA	Miscellaneous Civil works	10.402	8,16,164	08-Jan-20	31-Mar-21
36	132 KV GSS KAHILIPARA	Miscellaneous Civil works	10.402	23,28,445	31-Mar-18	31-Mar-21
37	132 KV GSS KAHILIPARA	Miscellaneous Civil works	10.402	7,57,810	17-Mar-20	31-Mar-21
38	132 KV GSS KAHILIPARA	Miscellaneous Civil works	10.402	2,96,072	07-Oct-19	31-Mar-21
39	132 KV GSS KAHILIPARA	Miscellaneous Civil works	10.402	1,49,339	19-Aug-19	31-Mar-21
40	132 KV GSS KAHILIPARA	Miscellaneous Civil works	10.402	35,61,094	27-Feb-19	31-Mar-21
41	132 KV GSS KAHILIPARA	Miscellaneous Civil works	10.402	27,90,510	31-Mar-18	31-Mar-21
42	132KV PANCHGRAM GSS	Miscellaneous Civil works	10.402	2,41,756	10-Mar-20	31-Mar-21
43	132KV PANCHGRAM GSS	Miscellaneous Civil works	10.402	3,61,26,870	28-Sep-16	31-Mar-21
44	SILCHAR DIVISION	Miscellaneous Civil Works	10.402	91,067	28-Feb-18	31-Mar-21
45	SILCHAR DIVISION	Miscellaneous Civil Works	10.402	2,43,322	17-Feb-20	31-Mar-21
46	SILCHAR DIVISION	Miscellaneous Civil Works	10.402	72,55,389	08-Dec-15	31-Mar-21
47	SILCHAR DIVISION	Miscellaneous Civil Works	10.402	69,43,098	04-Jul-15	31-Mar-21
48	SILCHAR DIVISION	Miscellaneous Civil Works	10.402	57,49,342	14-Jul-15	31-Mar-21
49	SILCHAR DIVISION	Miscellaneous Civil Works	10.402	1,36,439	04-Jun-13	31-Mar-21
50	SILCHAR DIVISION	Miscellaneous Civil Works	10.402	19,000	05-Jun-13	31-Mar-21
51	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	2,56,118	08-Feb-20	31-Mar-21
52	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	1,11,864	08-Feb-20	31-Mar-21
53	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	5,53,778	13-Mar-20	31-Mar-21
54	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	5,53,698	13-Mar-20	31-Mar-21
55	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	15,44,765	24-Mar-20	31-Mar-21
56	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	15,44,273	24-Mar-20	31-Mar-21
57	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	4,45,000	09-Feb-20	31-Mar-21
58	132 KV DEPOTA GSS	Miscellaneous Civil Works	10.402	11,79,705	09-Feb-20	31-Mar-21
59	220 KV SAMAGURI GSS	Miscellaneous Civil Works	10.402	21,38,013	15-Jan-20	31-Mar-21
60	NORTH LAKHIMPUR DIVN	Miscellaneous Civil Works	10.402	14,40,543	13-Mar-20	31-Mar-21
61	NORTH LAKHIMPUR DIVN	Miscellaneous Civil Works	10.402	4,14,901	12-Oct-19	31-Mar-21
62	NORTH LAKHIMPUR DIVN	Miscellaneous Civil Works	10.402	93,641	17-Mar-20	31-Mar-21
63	NORTH LAKHIMPUR DIVN	Miscellaneous Civil Works	10.402	2,69,850	17-Mar-20	31-Mar-21
64	132 KV GSS, DIBRUGARH	Miscellaneous Civil Works	10.402	15,53,111	08-Nov-19	31-Mar-21
65	132 KV GSS, GARGAON	Miscellaneous Civil Works	10.402	11,95,748	19-Nov-19	31-Mar-21
66	132 KV GSS, GARGAON	Miscellaneous Civil Works	10.402	14,19,407	20-Feb-20	31-Mar-21
67	T&T DIVISION JORHAT	Miscellaneous Civil works	10.402	7,72,081	10-Nov-19	31-Mar-21
68	220KV GSS TINSUKIA	Miscellaneous Civil works	10.402	73,378	24-Dec-19	31-Mar-21
69	LA T&T CIRCLE NARANGI	Miscellaneous Civil Works	10.402	15,73,068	21-Jul-16	31-Mar-21
70	132 KV CHIRAKHUNDI RANGIA	Miscellaneous Civil Works	10.402	1,90,407	16-Sep-19	31-Mar-21
71	GOALPARA TRANS DIVISION	Miscellaneous Civil Works	10.402	80,15,448	13-Mar-20	31-Mar-21

72	GOALPARA TRANS DIVISION	Miscellaneous Civil Works	10.402	11,28,939	30-Nov-19	31-Mar-21
73	GOALPARA TRANS DIVISION	Miscellaneous Civil Works	10.402	10,44,642	29-Feb-20	31-Mar-21
74	132 KV CHIRAKHUNDI RANGIA	APDRP Other Civil works	10.415	6,81,069	19-Jun-19	31-Mar-21
75	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	7,25,854	29-Jan-20	31-Mar-21
76	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	3,69,351	14-Sep-19	31-Mar-21
77	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	3,33,441	28-Jul-19	31-Mar-21
78	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	56,235	29-Jul-19	31-Mar-21
79	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	22,494	28-Jul-19	31-Mar-21
80	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	3,05,265	29-Jul-19	31-Mar-21
81	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	5,76,376	28-Jul-19	31-Mar-21
82	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	20,36,197	04-Jun-18	31-Mar-21
83	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	7,40,803	17-Sep-19	31-Mar-21
84	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	6,93,042	15-Mar-19	31-Mar-21
85	GUWAHATI TRANSMISSION DIVISION	Transformers	10.501	4,13,608	30-Sep-19	31-Mar-21
86	220 KV SALAKATI GSS	Transformers	10.501	11,54,348	30-Jan-20	31-Mar-21
87	220 KV SALAKATI GSS	Transformers	10.501	2,97,360	30-Jan-20	31-Mar-21
88	220 KV SALAKATI GSS	Transformers	10.501	5,63,18,315	15-Oct-17	31-Mar-21
89	220 KV SARUSUJAI GSS	Transformers	10.501	56,774	07-Jan-20	31-Mar-21
90	132KV PANCHGRAM GSS	Transformers	10.501	7,25,854	20-Feb-20	31-Mar-21
91	132KV PANCHGRAM GSS	Transformers	10.501	3,25,85,499	28-Sep-16	31-Mar-21
92	SILCHAR DIVISION	Transformers	10.501	2,35,47,934	16-Nov-17	31-Mar-21
93	SILCHAR DIVISION	Transformers	10.501	7,25,854	20-Jun-18	31-Mar-21
94	SILCHAR DIVISION	Transformers	10.501	7,25,854	18-Feb-20	31-Mar-21
95	SILCHAR DIVISION	Transformers	10.501	3,63,04,579	26-Mar-19	31-Mar-21
96	132 KV DEPOTA GSS	Transformer	10.501	2,24,678	08-Feb-20	31-Mar-21
97	132 KV DEPOTA GSS	Transformer	10.501	7,25,854	29-Feb-20	31-Mar-21
98	132 KV DEPOTA GSS	Transformer	10.501	7,25,854	05-Mar-20	31-Mar-21
99	132 KV DEPOTA GSS	Transformer	10.501	7,25,854	14-Jan-20	31-Mar-21
100	NORTH LAKHIMPUR DIVN	Transformer	10.501	7,25,854	02-Mar-20	31-Mar-21
101	NORTH LAKHIMPUR DIVN	Transformer	10.501	7,25,854	21-Jan-20	31-Mar-21
102	NORTH LAKHIMPUR DIVN	Transformer	10.501	18,27,504	12-Jan-19	31-Mar-21
103	NORTH LAKHIMPUR DIVN	Transformer	10.501	11,42,826	23-Mar-18	31-Mar-21
104	NORTH LAKHIMPUR DIVN	Transformer	10.501	32,000	23-Oct-19	31-Mar-21
105	NORTH LAKHIMPUR DIVN	Transformer	10.501	6,000	20-Feb-20	31-Mar-21
106	NORTH LAKHIMPUR DIVN	Transformer	10.501	5,92,360	15-Mar-20	31-Mar-21
107	NORTH LAKHIMPUR DIVN	Transformer	10.501	5,92,360	14-Mar-20	31-Mar-21
108	NORTH LAKHIMPUR DIVN	Transformer	10.501	10,86,817	12-Dec-19	31-Mar-21
109	NORTH LAKHIMPUR DIVN	Transformer	10.501	9,92,558	15-Dec-19	31-Mar-21
110	NORTH LAKHIMPUR DIVN	Transformer	10.501	6,000	12-Oct-19	31-Mar-21
111	NORTH LAKHIMPUR DIVN	Transformer	10.501	2,14,641	29-Sep-18	31-Mar-21
112	NORTH LAKHIMPUR DIVN	Transformer	10.501	2,03,500	29-Sep-18	31-Mar-21
113	NORTH LAKHIMPUR DIVN	Transformer	10.501	-2,05,42,339	23-Jul-14	31-Mar-21
114	NORTH LAKHIMPUR DIVN	Transformer	10.501	-2,023	23-Mar-18	31-Mar-21
115	NORTH LAKHIMPUR DIVN	Transformer	10.501	-6,069	06-Jun-18	31-Mar-21
116	NORTH LAKHIMPUR DIVN	Transformer	10.501	-2,022	07-Jun-18	31-Mar-21
117	132 KV GSS, DIBRUGARH	Transformers	10.501	34,501	28-Mar-19	31-Mar-21
118	132 KV GSS, DIBRUGARH	Transformers	10.501	2,32,629	05-Dec-19	31-Mar-21
119	132 KV GSS, DIBRUGARH	Transformers	10.501	11,500	22-Jul-19	31-Mar-21
120	132 KV GSS, DIBRUGARH	Transformers	10.501	5,750	02-Sep-19	31-Mar-21
121	132 KV GSS, DIBRUGARH	Transformers	10.501	17,250	26-Aug-19	31-Mar-21
122	132 KV GSS, GARGAON	Transformers	10.501	7,25,854	31-Mar-19	31-Mar-21
123	T&T DIVISION JORHAT	Transformers	10.501	7,25,854	14-Jan-20	31-Mar-21
124	T&T DIVISION JORHAT	Transformers	10.501	7,25,854	19-Sep-19	31-Mar-21
125	T&T DIVISION JORHAT	Transformers	10.501	7,25,854	30-Jan-19	31-Mar-21
126	T&T DIVISION JORHAT	Transformers	10.501	7,25,854	01-Mar-19	31-Mar-21
127	T&T DIVISION JORHAT	Transformers	10.501	2,05,42,339	23-Jul-14	31-Mar-21
128	220KV GSS TINSUKIA	Transformers	10.501	14,19,908	01-Dec-18	31-Mar-21
129	GOALPARA TRANS DIVISION	Transformers	10.501	6,78,70,380	13-Mar-20	31-Mar-21
130	GOALPARA TRANS DIVISION	Transformers	10.501	7,25,854	03-Mar-20	31-Mar-21
131	GOALPARA TRANS DIVISION	Transformers	10.501	7,25,854	20-Feb-20	31-Mar-21
132	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	36,58,238	16-Sep-19	31-Mar-21
133	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	36,58,238	21-Dec-17	31-Mar-21
134	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	15,83,578	04-Dec-19	31-Mar-21
135	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	6,91,273	07-Jan-18	31-Mar-21
136	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	14,14,699	17-Dec-17	31-Mar-21
137	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	5,66,683	23-Dec-17	31-Mar-21
138	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	1,07,174	23-Dec-17	31-Mar-21
139	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	10,70,114	04-Mar-18	31-Mar-21
140	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	7,22,327	18-Feb-18	31-Mar-21
141	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	7,70,482	30-Mar-18	31-Mar-21
142	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	4,89,577	16-Dec-17	31-Mar-21
143	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	26,07,000	20-Dec-18	31-Mar-21
144	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	24,13,510	14-Sep-19	31-Mar-21
145	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	9,39,540	20-Feb-18	31-Mar-21
146	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	63,77,903	16-Sep-19	31-Mar-21
147	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	67,19,635	16-Sep-19	31-Mar-21
148	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	51,97,826	31-Dec-17	31-Mar-21
149	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	62,02,740	21-Nov-17	31-Mar-21
150	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	3,34,132	18-Dec-19	31-Mar-21
151	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	7,13,900	11-Dec-19	31-Mar-21

152	GUWAHATI TRANSMISSION DIVISION	Other plant & equipment	10.502	3,83,519	06-Feb-20	31-Mar-21
153	132 KV GSS DHALIGAON	Other plants & equipments	10.502	47,56,850	17-Oct-19	31-Mar-21
154	132 KV GSS DHALIGAON	Other plants & equipments	10.502	60,42,578	06-Aug-19	31-Mar-21
155	132 KV GSS DHALIGAON	Other plants & equipments	10.502	51,81,678	03-Sep-19	31-Mar-21
156	132 KV GSS DHALIGAON	Other plants & equipments	10.502	87,44,370	31-Jul-19	31-Mar-21
157	132 KV GSS DHALIGAON	Other plants & equipments	10.502	51,81,678	03-Sep-19	31-Mar-21
158	132 KV GSS DHALIGAON	Other plants & equipments	10.502	58,73,807	03-09-2019	31-Mar-21
159	132 KV GSS DHALIGAON	Other plants & equipments	10.502	96,67,168	31-Jul-19	31-Mar-21
160	132 KV GSS DHALIGAON	Other plants & equipments	10.502	58,73,807	03-Sep-19	31-Mar-21
161	132 KV GSS DHALIGAON	Other plants & equipments	10.502	67,19,635	06-Aug-19	31-Mar-21
162	132 KV GSS DHALIGAON	Other plants & equipments	10.502	54,37,285	17-Oct-19	31-Mar-21
163	132 KV GSS DHALIGAON	Other plants & equipments	10.502	37,76,246	06-Aug-19	31-Mar-21
164	132 KV GSS DHALIGAON	Other plants & equipments	10.502	37,76,245	03-Sep-19	31-Mar-21
165	132 KV GSS DHALIGAON	Other plants & equipments	10.502	41,30,268	31-Jul-19	31-Mar-21
166	132 KV GSS DHALIGAON	Other plants & equipments	10.502	37,76,246	03-Sep-19	31-Mar-21
167	132 KV GSS DHALIGAON	Other plants & equipments	10.502	15,87,117	20-Jan-20	31-Mar-21
168	132 KV GSS DHALIGAON	Other plants & equipments	10.502	22,69,460	28-Jan-18	31-Mar-21
169	132 KV GSS DHALIGAON	Other plants & equipments	10.502	45,98,200	11-Mar-18	31-Mar-21
170	132 KV GSS DHALIGAON	Other plants & equipments	10.502	25,05,340	15-Sep-19	31-Mar-21
171	132 KV GSS DHALIGAON	Other plants & equipments	10.502	21,72,020	07-Feb-18	31-Mar-21
172	132 KV GSS DHALIGAON	Other plants & equipments	10.502	28,93,400	31-Mar-18	31-Mar-21
173	132 KV GSS DHALIGAON	Other plants & equipments	10.502	2,41,24,471	06-Jan-16	31-Mar-21
174	220 KV SALAKATI GSS	Other plant & equipment	10.502	78,55,511	07-Jun-16	31-Mar-21
175	220 KV SALAKATI GSS	Other plant & equipment	10.502	64,33,420	29-Mar-18	31-Mar-21
176	220 KV SALAKATI GSS	Other plant & equipment	10.502	2,26,71,917	28-Aug-19	31-Mar-21
177	220 KV SALAKATI GSS	Other plant & equipment	10.502	1,39,17,430	28-Aug-19	31-Mar-21
178	220 KV SALAKATI GSS	Other plant & equipment	10.502	50,74,329	28-Aug-19	31-Mar-21
179	220 KV SALAKATI GSS	Other plant & equipment	10.502	16,30,575	31-Mar-18	31-Mar-21
180	220 KV SALAKATI GSS	Other plant & equipment	10.502	17,41,145	10-May-18	31-Mar-21
181	220 KV SALAKATI GSS	Other plant & equipment	10.502	1,14,53,626	22-Aug-19	31-Mar-21
182	220 KV SALAKATI GSS	Other plant & equipment	10.502	16,61,634	15-Mar-20	31-Mar-21
183	220 KV SALAKATI GSS	Other plant & equipment	10.502	90,76,129	31-Mar-18	31-Mar-21
184	220 KV SALAKATI GSS	Other plant & equipment	10.502	12,30,336	26-Apr-17	31-Mar-21
185	220 KV SALAKATI GSS	Other plant & equipment	10.502	31,44,172	22-Apr-17	31-Mar-21
186	220 KV SALAKATI GSS	Other plant & equipment	10.502	5,51,152	22-Apr-17	31-Mar-21
187	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	10,56,100	17-May-18	31-Mar-21
188	220 KV SARUSUJAI GSS	Other plant & equipment	10.502	15,78,324	29-Jul-19	31-Mar-21
189	132 KV GSS KAHILIPARA	Other plant & equipment	10.502	1,06,270	31-Mar-18	31-Mar-21
190	132 KV GSS KAHILIPARA	Other plant & equipment	10.502	28,281	31-Mar-18	31-Mar-21
191	132 KV GSS KAHILIPARA	Other plant & equipment	10.502	35,424	31-Mar-18	31-Mar-21
192	132 KV GSS KAHILIPARA	Other plant & equipment	10.502	25,180	31-Mar-18	31-Mar-21
193	132 KV GSS KAHILIPARA	Other plant & equipment	10.502	16,236	31-Mar-18	31-Mar-21
194	132 KV GSS KAHILIPARA	Other plant & equipment	10.502	1,253	31-Mar-18	31-Mar-21
195	132 KV GSS KAHILIPARA	Other plant & equipment	10.502	4,778	31-Mar-18	31-Mar-21
196	132KV PANCHGRAM GSS	Other plant & equipment	10.502	22,000	29-Jul-19	31-Mar-21
197	132KV PANCHGRAM GSS	Other plant & equipment	10.502	2,45,440	29-Sep-18	31-Mar-21
198	132KV PANCHGRAM GSS	Other plant & equipment	10.502	52,42,935	30-Nov-18	31-Mar-21
199	132KV PANCHGRAM GSS	Other plant & equipment	10.502	80,55,463	15-Jan-19	31-Mar-21
200	132KV PANCHGRAM GSS	Other plant & equipment	10.502	35,14,283	16-Aug-18	31-Mar-21
201	132KV PANCHGRAM GSS	Other plant & equipment	10.502	59,01,964	16-Aug-18	31-Mar-21
202	132KV PANCHGRAM GSS	Other plant & equipment	10.502	37,12,246	30-Nov-18	31-Mar-21
203	132KV PANCHGRAM GSS	Other plant & equipment	10.502	39,31,333	17-Jul-19	31-Mar-21
204	132KV PANCHGRAM GSS	Other plant & equipment	10.502	14,13,703	17-Sep-19	31-Mar-21
205	132KV PANCHGRAM GSS	Other plant & equipment	10.502	5,47,48,997	28-Sep-16	31-Mar-21
206	SILCHAR DIVISION	Other plant & equipment	10.502	1,62,82,508	15-Oct-18	31-Mar-21
207	SILCHAR DIVISION	Other plant & equipment	10.502	1,69,48,665	27-Dec-18	31-Mar-21
208	SILCHAR DIVISION	Other plant & equipment	10.502	1,14,72,775	16-Jan-19	31-Mar-21
209	SILCHAR DIVISION	Other plant & equipment	10.502	9,28,738	22-Dec-18	31-Mar-21
210	SILCHAR DIVISION	Other plant & equipment	10.502	7,33,276	27-Feb-19	31-Mar-21
211	SILCHAR DIVISION	Other plant & equipment	10.502	15,90,540	23-Mar-20	31-Mar-21
212	SILCHAR DIVISION	Other plant & equipment	10.502	15,90,540	18-Mar-20	31-Mar-21
213	SILCHAR DIVISION	Other plant & equipment	10.502	5,65,222	17-Nov-19	31-Mar-21
214	SILCHAR DIVISION	Other plant & equipment	10.502	3,69,902	11-Sep-19	31-Mar-21
215	SILCHAR DIVISION	Other plant & equipment	10.502	3,69,902	17-Sep-19	31-Mar-21
216	SILCHAR DIVISION	Other plant & equipment	10.502	1,09,740	09-Aug-17	31-Mar-21
217	SILCHAR DIVISION	Other plant & equipment	10.502	1,69,208	24-Apr-18	31-Mar-21
218	SILCHAR DIVISION	Other plant & equipment	10.502	12,85,41,866	26-Mar-19	31-Mar-21
219	SILCHAR DIVISION	Other plant & equipment	10.502	13,85,276	26-Mar-19	31-Mar-21
220	SILCHAR DIVISION	Other plant & equipment	10.502	14,86,051	30-Jan-16	31-Mar-21
221	MRT DIVISION NARENGI	Other plant & equipment	10.502	70,85,900	21-Mar-20	31-Mar-21
222	MRT DIVISION NARENGI	Other plant & equipment	10.502	-4,64,643	13-Nov-19	31-Mar-21
223	132 KV DEPOTA GSS	Other plant & equipment	10.502	1,67,796	08-Feb-20	31-Mar-21
224	132 KV DEPOTA GSS	Other plant & equipment	10.502	89,444	08-Feb-20	31-Mar-21
225	132 KV DEPOTA GSS	Other plant & equipment	10.502	2,01,355	08-Feb-20	31-Mar-21
226	132 KV DEPOTA GSS	Other plant & equipment	10.502	47,188	08-Feb-20	31-Mar-21
227	132 KV DEPOTA GSS	Other plant & equipment	10.502	1,34,237	08-Feb-20	31-Mar-21
228	132 KV DEPOTA GSS	Other plant & equipment	10.502	1,00,678	08-Feb-20	31-Mar-21
229	132 KV DEPOTA GSS	Other plant & equipment	10.502	4,53,350	01-Jun-19	31-Mar-21
230	132 KV DEPOTA GSS	Other plant & equipment	10.502	3,72,672	01-Jun-19	31-Mar-21
231	132 KV DEPOTA GSS	Other plant & equipment	10.502	75,150	01-Jun-19	31-Mar-21

232	132 KV DEPOTA GSS	Other plant & equipment	10.502	3,02,233	24-Jan-19	31-Mar-21
233	132 KV DEPOTA GSS	Other plant & equipment	10.502	3,72,672	24-Jan-19	31-Mar-21
234	132 KV DEPOTA GSS	Other plant & equipment	10.502	60,120	24-Jan-19	31-Mar-21
235	132 KV DEPOTA GSS	Other plant & equipment	10.502	3,02,233	07-Feb-19	31-Mar-21
236	132 KV DEPOTA GSS	Other plant & equipment	10.502	3,72,672	12-Mar-19	31-Mar-21
237	132 KV DEPOTA GSS	Other plant & equipment	10.502	60,120	15-Mar-19	31-Mar-21
238	132 KV DEPOTA GSS	Other plant & equipment	10.502	1,63,680	01-Jun-19	31-Mar-21
239	132 KV DEPOTA GSS	Other plant & equipment	10.502	15,030	01-Jun-19	31-Mar-21
240	132 KV DEPOTA GSS	Other plant & equipment	10.502	1,63,680	24-Jan-19	31-Mar-21
241	132 KV DEPOTA GSS	Other plant & equipment	10.502	15,030	24-Jan-19	31-Mar-21
242	132 KV DEPOTA GSS	Other plant & equipment	10.502	1,63,680	12-Mar-19	31-Mar-21
243	132 KV DEPOTA GSS	Other plant & equipment	10.502	15,030	12-Mar-19	31-Mar-21
244	132 KV DEPOTA GSS	Other plant & equipment	10.502	28,95,293	29-Mar-19	31-Mar-21
245	132 KV DEPOTA GSS	Other plant & equipment	10.502	9,26,366	29-Mar-19	31-Mar-21
246	132 KV DEPOTA GSS	Other plant & equipment	10.502	13,10,292	29-Mar-19	31-Mar-21
247	132 KV DEPOTA GSS	Other plant & equipment	10.502	24,33,842	29-Mar-19	31-Mar-21
248	132 KV DEPOTA GSS	Other plant & equipment	10.502	1,01,460	29-Mar-19	31-Mar-21
249	132 KV DEPOTA GSS	Other plant & equipment	10.502	50,731	29-Mar-19	31-Mar-21
250	132 KV DEPOTA GSS	Other plant & equipment	10.502	1,43,601	29-Mar-19	31-Mar-21
251	132 KV DEPOTA GSS	Other plant & equipment	10.502	1,21,339	29-Mar-19	31-Mar-21
252	132 KV DEPOTA GSS	Other plant & equipment	10.502	73,313	29-Mar-19	31-Mar-21
253	132 KV DEPOTA GSS	Other plant & equipment	10.502	26,898	29-Mar-19	31-Mar-21
254	132 KV DEPOTA GSS	Other plant & equipment	10.502	15,475	29-Mar-19	31-Mar-21
255	132 KV DEPOTA GSS	Other plant & equipment	10.502	5,158	29-Mar-19	31-Mar-21
256	132 KV DEPOTA GSS	Other plant & equipment	10.502	21,355	29-Mar-19	31-Mar-21
257	132 KV DEPOTA GSS	Other plant & equipment	10.502	5,192	29-Mar-19	31-Mar-21
258	132 KV DEPOTA GSS	Other plant & equipment	10.502	16,164	29-Mar-19	31-Mar-21
259	132 KV DEPOTA GSS	Other plant & equipment	10.502	35,98,733	29-Mar-19	31-Mar-21
260	132 KV DEPOTA GSS	Other plant & equipment	10.502	15,51,063	29-Mar-19	31-Mar-21
261	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	38,11,097	29-Mar-19	31-Mar-21
262	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	38,24,224	01-Aug-19	31-Mar-21
263	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	35,17,814	01-Aug-19	31-Mar-21
264	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	9,31,853	01-Aug-19	31-Mar-21
265	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	13,15,780	01-Aug-19	31-Mar-21
266	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	14,68,536	01-Aug-19	31-Mar-21
267	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,01,460	01-Aug-19	31-Mar-21
268	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	50,731	01-Aug-19	31-Mar-21
269	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,43,640	01-Aug-19	31-Mar-21
270	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	1,21,378	01-Aug-19	31-Mar-21
271	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	73,352	01-Aug-19	31-Mar-21
272	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	26,977	01-Aug-19	31-Mar-21
273	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	15,709	01-Aug-19	31-Mar-21
274	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	5,236	01-Aug-19	31-Mar-21
275	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	21,433	01-Aug-19	31-Mar-21
276	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	5,192	01-Aug-19	31-Mar-21
277	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	16,164	01-Aug-19	31-Mar-21
278	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	33,41,681	01-Aug-19	31-Mar-21
279	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	15,51,063	01-Aug-19	31-Mar-21
280	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	15,80,038	08-Mar-20	31-Mar-21
281	132 KV DEPOTA GSS	Other Plant & Equipment	10.502	15,82,398	07-Mar-20	31-Mar-21
282	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	1,68,740	05-Jul-19	31-Mar-21
283	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	2,00,718	23-Nov-17	31-Mar-21
284	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	61,360	27-Jul-18	31-Mar-21
285	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	1,62,840	10-Oct-18	31-Mar-21
286	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	6,05,733	09-Sep-19	31-Mar-21
287	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	12,68,500	09-Aug-19	31-Mar-21
288	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	2,97,360	24-Feb-20	31-Mar-21
289	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	2,40,024	08-Mar-20	31-Mar-21
290	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	2,40,231	12-Jan-20	31-Mar-21
291	220 KV SAMAGURI GSS	Other Plant & Equipment	10.502	2,02,960	14-Feb-20	31-Mar-21
292	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	6,564	08-Jul-19	31-Mar-21
293	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	6,565	12-Oct-19	31-Mar-21
294	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	15,90,658	06-Mar-20	31-Mar-21
295	NORTH LAKHIMPUR DIVN	Other plant & equipments	10.502	1,83,036	27-Feb-10	31-Mar-21
296	NORTH LAKHIMPUR DIVN	Other Plant & Equipments	10.502	-113	23-Mar-18	31-Mar-21
297	NORTH LAKHIMPUR DIVN	Other Plant & Equipments	10.502	-337	06-Jun-18	31-Mar-21
298	NORTH LAKHIMPUR DIVN	Other Plant & Equipments	10.502	-112	07-Jun-18	31-Mar-21
299	220 KV GSS, MARIANI	Other plant & equipment	10.502	1,69,147	22-Dec-18	31-Mar-21
300	220 KV GSS, MARIANI	Other plant & equipment	10.502	1,69,147	24-Dec-18	31-Mar-21
301	220 KV GSS, MARIANI	Other plant & equipment	10.502	2,04,367	30-Dec-18	31-Mar-21
302	220 KV GSS, MARIANI	Other plant & equipment	10.502	2,04,367	01-Apr-19	31-Mar-21
303	220 KV GSS, MARIANI	Other plant & equipment	10.502	2,04,367	01-Apr-19	31-Mar-21
304	220 KV GSS, MARIANI	Other plant & equipment	10.502	1,81,710	22-Dec-18	31-Mar-21
305	220 KV GSS, MARIANI	Other plant & equipment	10.502	1,73,866	30-Sep-19	31-Mar-21
306	220 KV GSS, MARIANI	Other plant & equipment	10.502	1,92,126	27-Dec-18	31-Mar-21
307	220 KV GSS, MARIANI	Other plant & equipment	10.502	1,92,126	28-Dec-18	31-Mar-21
308	220 KV GSS, MARIANI	Other plant & equipment	10.502	1,81,710	02-Jan-19	31-Mar-21
309	220 KV GSS, MARIANI	Other plant & equipment	10.502	12,88,179	19-Aug-19	31-Mar-21
310	220 KV GSS, MARIANI	Other plant & equipment	10.502	1,81,710	23-Dec-18	31-Mar-21
311	132 KV GSS, GARGAON	Other plants & equipments	10.502	14,07,119	10-Jan-19	31-Mar-21

312	T&T DIVISION JORHAT	Other plant & equipment	10.502	16,70,340	04-Jan-19	31-Mar-21
313	T&T DIVISION JORHAT	Other plant & equipment	10.502	7,69,719	12-Jan-19	31-Mar-21
314	T&T DIVISION JORHAT	Other plant & equipment	10.502	14,94,445	11-Jan-19	31-Mar-21
315	T&T DIVISION JORHAT	Other plant & equipment	10.502	7,58,131	10-Jan-19	31-Mar-21
316	T&T DIVISION JORHAT	Other plant & equipment	10.502	5,76,682	06-Jan-16	31-Mar-21
317	T&T DIVISION JORHAT	Other plant & equipment	10.502	3,80,823	31-Mar-19	31-Mar-21
318	T&T DIVISION JORHAT	Other plant & equipment	10.502	3,80,823	26-Jul-19	31-Mar-21
319	T&T DIVISION JORHAT	Other plant & equipment	10.502	3,22,561	13-Mar-20	31-Mar-21
320	T&T DIVISION JORHAT	Other plant & equipment	10.502	3,22,561	14-Mar-20	31-Mar-21
321	T&T DIVISION JORHAT	Other plant & equipment	10.502	3,62,428	06-Jan-16	31-Mar-21
322	220KV GSS TINSUKIA	Other plant & equipment	10.502	3,30,400	28-Dec-18	31-Mar-21
323	220KV GSS TINSUKIA	Other plant & equipment	10.502	52,820	09-Oct-18	31-Mar-21
324	220KV GSS TINSUKIA	Other plant & equipment	10.502	2,42,157	27-Nov-15	31-Mar-21
325	220KV GSS TINSUKIA	Other plant & equipment	10.502	1,58,533	27-Nov-15	31-Mar-21
326	220KV GSS TINSUKIA	Other plant & equipment	10.502	28,66,368	02-Oct-18	31-Mar-21
327	220KV GSS TINSUKIA	Other plant & equipment	10.502	49,000	30-Sep-19	31-Mar-21
328	132 KV CHIRAKHUNDI RANGIA	Other plant & equipment	10.502	66,080	13-Jul-19	31-Mar-21
329	GOALPARA TRANS DIVISION	Other plant & equipment	10.502	4,37,67,487	13-Mar-20	31-Mar-21
330	GOALPARA TRANS DIVISION	Other plant & equipment	10.502	2,42,436	24-Mar-20	31-Mar-21
331	GOALPARA TRANS DIVISION	Other plant & equipment	10.502	79,310	15-Mar-20	31-Mar-21
332	GOALPARA TRANS DIVISION	Other plant & equipment	10.502	1,39,528	24-Mar-20	31-Mar-21
333	GOALPARA TRANS DIVISION	Other plant & equipment	10.502	2,18,240	10-Oct-19	31-Mar-21
334	GOALPARA TRANS DIVISION	Other plant & equipment	10.502	64,900	08-Mar-19	31-Mar-21
335	GOALPARA TRANS DIVISION	Other plant & equipment	10.502	3,00,480	01-Sep-16	31-Mar-21
336	SILCHAR DIVISION	Switch-gear including cable connections-	10.507	73,160	20-Nov-17	31-Mar-21
337	132 KV DEPOTA GSS	Switch-gear	10.507	50,339	08-Feb-20	31-Mar-21
338	132 KV DEPOTA GSS	Switch-gear	10.507	39,152	08-Feb-20	31-Mar-21
339	132 KV DEPOTA GSS	Switch-gear	10.507	50,339	08-Feb-20	31-Mar-21
340	132 KV DEPOTA GSS	Switch-gear	10.507	39,152	08-Feb-20	31-Mar-21
341	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	23,600	19-Mar-18	31-Mar-21
342	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	47,200	16-Oct-19	31-Mar-21
343	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	3,95,632	20-Apr-17	31-Mar-21
344	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	2,11,784	31-Aug-18	31-Mar-21
345	NORTH LAKHIMPUR DIVN	Switch-gear including cable connections-	10.507	1,81,105	31-Aug-18	31-Mar-21
346	132 KV GSS, DIBRUGARH	Switch-gear including cable connections-	10.507	2,17,120	04-Mar-19	31-Mar-21
347	132 KV GSS, DIBRUGARH	Switch-gear including cable connections-	10.507	70,800	10-Aug-19	31-Mar-21
348	GOALPARA TRANS DIVISION	Switch-gear including cable connections-	10.507	53,39,613	13-Mar-20	31-Mar-21
349	GUWAHATI TRANSMISSION DIVISION	Batteries including charging equipment	10.508	8,43,766	05-Oct-17	31-Mar-21
350	GUWAHATI TRANSMISSION DIVISION	Batteries including charging equipment	10.508	8,43,766	25-Jul-17	31-Mar-21
351	GUWAHATI TRANSMISSION DIVISION	Batteries including charging equipment	10.508	8,43,766	16-Nov-17	31-Mar-21
352	GUWAHATI TRANSMISSION DIVISION	Batteries including charging equipment	10.508	10,73,916	25-Nov-16	31-Mar-21
353	GUWAHATI TRANSMISSION DIVISION	Batteries including charging equipment	10.508	5,36,958	25-Nov-16	31-Mar-21
354	220 KV SALAKATI GSS	Batteries including charging equipment	10.508	14,78,369	05-Apr-17	31-Mar-21
355	132KV PANCHGRAM GSS	Batteries including charging equipment	10.508	5,36,958	22-Nov-17	31-Mar-21
356	132KV PANCHGRAM GSS	Batteries including charging equipment	10.508	5,36,958	29-Nov-17	31-Mar-21
357	NORTH LAKHIMPUR DIVN	Batteries including charging equipment	10.508	1,08,989	29-Nov-15	31-Mar-21
358	GOALPARA TRANS DIVISION	Batteries including charging equipments	10.508	8,56,535	13-Mar-20	31-Mar-21
359	GOALPARA TRANS DIVISION	Batteries including charging equipments	10.508	1,12,361	15-Mar-20	31-Mar-21
360	GUWAHATI TRANSMISSION DIVISION	Lightning arrestors	10.510	8,71,909	03-Dec-17	31-Mar-21
361	GUWAHATI TRANSMISSION DIVISION	Lightning arrestors	10.510	74,735	26-Nov-17	31-Mar-21
362	GUWAHATI TRANSMISSION DIVISION	Lightning arrestors	10.510	7,34,964	23-Feb-18	31-Mar-21
363	SILCHAR DIVISION	Lightning arrestors	10.510	1,38,060	20-Nov-17	31-Mar-21
364	132 KV DEPOTA GSS	Lighting Arrester	10.511	51,047	08-Feb-20	31-Mar-21
365	132 KV DEPOTA GSS	Lighting Arrester	10.511	40,271	08-Feb-20	31-Mar-21
366	NORTH LAKHIMPUR DIVN	Lighting Arrester	10.511	82,548	29-Jul-17	31-Mar-21
367	GOALPARA TRANS DIVISION	Lightning arrestors	10.511	9,49,115	13-Mar-20	31-Mar-21
368	COMMUNICATION DIVISION KAHIL	Communication equipments	10.512	1,50,656	03-Jan-20	31-Mar-21
369	GOALPARA TRANS DIVISION	Communication equipment-radio & high frequency carrier system	10.512	2,04,87,478	13-Mar-20	31-Mar-21
370	GOALPARA TRANS DIVISION	Communication equipment-telephone lines &	10.513	68,362	13-Mar-20	31-Mar-21
371	GUWAHATI TRANSMISSION DIVISION	Air conditioning plant static	10.515	4,37,827	20-Mar-20	31-Mar-21
372	GUWAHATI TRANSMISSION DIVISION	Air conditioning plant static	10.515	3,64,856	20-Mar-20	31-Mar-21
373	GUWAHATI TRANSMISSION DIVISION	Air conditioning plant static	10.515	2,18,896	20-Mar-20	31-Mar-21
374	MRT DIVISION NARENGI	Meter testing laboratory tools & equipment	10.518	-27,14,000	02-Jul-19	31-Mar-21
375	MRT DIVISION NARENGI	Meter testing laboratory tools & equipment	10.518	-54,71,660	02-Jul-19	31-Mar-21
376	T&C DIVISION TEZPUR	Meter testing laboratory tools & equipment	10.518	2,02,960	27-May-19	31-Mar-21
377	T&C DIVISION TEZPUR	Meter testing laboratory tools & equipment	10.518	33,27,600	27-May-19	31-Mar-21
378	T&C DIVISION TEZPUR	Meter testing laboratory tools & equipment	10.518	4,77,900	27-May-19	31-Mar-21
379	132 KV DEPOTA GSS	Meter Testing Laboratory Tools & Equipment	10.518	9,20,400	27-May-19	31-Mar-21
380	GOALPARA TRANS DIVISION	Tools & tackles	10.520	5,28,768	13-Mar-20	31-Mar-21
381	MRT DIVISION NARENGI	Tools & tackles	10.520	-5,62,224	03-Aug-13	31-Mar-21
382	MRT DIVISION NARENGI	Tools & tackles	10.520	-5,62,224	03-Aug-13	31-Mar-21
383	NAGAON T&T DIVISION	Tools & tackles	10.520	5,62,224	03-Aug-13	31-Mar-21
384	220 KV SALAKATI GSS	Other miscellaneous equipment	10.525	3,18,000	02-Sep-19	31-Mar-21
385	132KV PANCHGRAM GSS	Other miscellaneous equipment	10.525	15,90,540	20-Mar-20	31-Mar-21
386	132KV PANCHGRAM GSS	Other miscellaneous equipment	10.525	14,86,051	28-Sep-16	31-Mar-21

387	132 KV GSS DHALIGAON	Overhead Lines	10.601	1,61,813	31-May-19	31-Mar-21
388	132 KV GSS DHALIGAON	Overhead Lines	10.601	1,87,884	12-Oct-19	31-Mar-21
389	220 KV SALAKATI GSS	Overhead Lines	10.601	1,00,57,352	30-Jun-16	31-Mar-21
390	132KV PANCHGRAM GSS	Overhead Lines	10.601	20,82,742	28-Sep-16	31-Mar-21
391	132 KV DEPOTA GSS	Overhead Line	10.601	1,37,00,266	31-Aug-19	31-Mar-21
392	132 KV DEPOTA GSS	Overhead Line	10.601	1,32,87,974	27-Feb-20	31-Mar-21
393	220 KV SAMAGURI GSS	Overhead Line	10.601	5,68,029	05-Aug-19	31-Mar-21
394	NORTH LAKHIMPUR DIVN	Overhead Line	10.601	1,74,83,398	10-Oct-17	31-Mar-21
395	NORTH LAKHIMPUR DIVN	Overhead Line	10.601	46,60,153	30-Sep-18	31-Mar-21
396	NORTH LAKHIMPUR DIVN	Overhead Line	10.601	93,92,447	30-Jan-19	31-Mar-21
397	NAGAON T&T DIVISION	Overhead Line	10.601	1,25,552	31-Mar-19	31-Mar-21
398	220 KV GSS, MARIANI	Over-head lines	10.601	72,84,935	17-Oct-17	31-Mar-21
399	220 KV GSS, MARIANI	Over-head lines	10.601	2,96,164	17-Oct-17	31-Mar-21
400	GOALPARA TRANS DIVISION	Overhead Lines	10.601	3,45,280	13-Mar-20	31-Mar-21
401	GOALPARA TRANS DIVISION	Overhead Lines	10.601	43,21,310	11-Nov-19	31-Mar-21
402	220 KV SALAKATI GSS	Miscellaneous equipments	10.605	28,94,913	21-Dec-17	31-Mar-21
403	LA T&T CIRCLE NARANGI	Furniture and Fixtures	10.810	60,658	10-Feb-20	31-Mar-21
404	GOALPARA TRANS DIVISION	Furniture and Fixtures	10.810	1,02,811	13-Mar-20	31-Mar-21
405	132KV PANCHGRAM GSS	Furniture and Fixtures	10.810	94,050	28-Sep-16	31-Mar-21
406	NAGAON T&T DIVISION	Furniture and Fixtures	10.810	1,06,477	23-Dec-19	31-Mar-21
407	220KV GSS TINSUKIA	Electrical wiring, light and fan installations	10.820	6,45,123	20-Mar-20	31-Mar-21
408	220KV GSS TINSUKIA	Electrical wiring, light and fan installations	10.820	6,45,122	24-Mar-20	31-Mar-21
409	132 KV CHIRAKHUNDI RANGIA	Electrical wiring, light and fan installations	10.820	3,22,561	16-Mar-20	31-Mar-21
410	132 KV CHIRAKHUNDI RANGIA	Electrical wiring, light and fan installations	10.820	3,22,561	14-Mar-20	31-Mar-21
411	GOALPARA TRANS DIVISION	Electrical wiring, light and fan installations	10.820	3,80,716	13-Mar-20	31-Mar-21
412	GOALPARA TRANS DIVISION	Electrical wiring, light and fan installations	10.820	4,83,842	19-Mar-20	31-Mar-21
413	GOALPARA TRANS DIVISION	Electrical wiring, light and fan installations	10.820	4,83,843	18-Mar-20	31-Mar-21
414	GUWAHATI TRANSMISSION DIVISION	Electrical wiring, light and fan installations	10.820	3,22,561	18-Mar-20	31-Mar-21
415	GUWAHATI TRANSMISSION DIVISION	Electrical wiring, light and fan installations	10.820	3,22,561	22-Mar-20	31-Mar-21
416	GUWAHATI TRANSMISSION DIVISION	Electrical wiring, light and fan installations	10.820	3,22,561	07-Mar-20	31-Mar-21
417	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	15,47,906	12-Feb-20	31-Mar-21
418	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	15,39,050	12-Feb-20	31-Mar-21
419	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	15,39,050	15-Feb-20	31-Mar-21
420	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	20,24,368	11-Feb-20	31-Mar-21
421	132 KV GSS DHALIGAON	Electrical wiring, light and fan installations	10.820	11,22,978	15-Feb-20	31-Mar-21
422	220 KV SARUSUJAI GSS	Electrical wiring, light and fan installations	10.820	3,22,561	21-Mar-20	31-Mar-21
423	132KV PANCHGRAM GSS	Electrical wiring, light and fan installations	10.820	3,22,561	18-Mar-20	31-Mar-21
424	SILCHAR DIVISION	Electrical wiring, light and fan installations	10.820	3,22,561	08-Mar-20	31-Mar-21
425	SILCHAR DIVISION	Electrical wiring, light and fan installations	10.820	3,22,561	16-Mar-20	31-Mar-21
426	132 KV DEPOTA GSS	Electric Wiring Light & Fan Installations	10.820	3,22,561	20-Mar-20	31-Mar-21
427	132 KV DEPOTA GSS	Electric Wiring Light & Fan Installations	10.820	3,22,561	20-Mar-20	31-Mar-21
428	220 KV SAMAGURI GSS	Electric Wiring Light & Fan Installations	10.820	9,67,684	17-Mar-20	31-Mar-21
429	NORTH LAKHIMPUR DIVN	Electric Wiring Light & Fan Installations	10.820	3,22,561	18-Mar-20	31-Mar-21
430	132 KV GSS, DIBRUGARH	Telephone and EPABX	10.906	1,650	21-Mar-20	31-Mar-21
431	132 KV GSS, DIBRUGARH	Refrigerators & Water Coolers	10.907	13,500	23-Mar-20	31-Mar-21
432	132 KV GSS, DIBRUGARH	Refrigerators & Water Coolers	10.907	9,000	20-May-19	31-Mar-21
433	132KV PANCHGRAM GSS	Other office equipment	10.909	48,432	28-Sep-16	31-Mar-21
434	NAGAON T&T DIVISION	Other office equipment	10.909	19,781	27-Nov-19	31-Mar-21
PRIOR PERIOD TOTAL				1,17,77,91,438		
TOTAL (CP+PP)				1,69,63,08,555		

(In Rs.)

DEPRECIATION ON ASSET ADDITION DURING THE YEAR H1, 2021-22 CALCULATION SHEET

[illegible]

DEPRECIATION ON ASSET ADDITION DURING H1, 2021-22

				Jv. No.
				(In Rs.)
	Particulars	A/c Code	Dr.	Cr.
	Depreciation on buildings	77.120	0	
	Depreciation on other civil works	77.140	0	
	Depreciation on plant & machinery	77.150	26848	
	Depreciation on lines & cable networks	77.160	0	
	Depreciation on vehicles	77.170	0	
	Depreciation on furniture, fixtures	77.180	1326	
	Depreciation on office equipment	77.190	0	
	To			
	Provision for depreciation-buildings	12.200		0
	Provision for depreciation-other civil works	12.400		0
	Provision for depreciation-plant & machinery	12.500		26848
	Provision for depreciation-lines & cable networks	12.600		0
	Provision for depreciation-vehicles	12.700		0
	Provision for depreciation-furnitures & fixtures	12.800		1326
	Provision for depreciation-office equipment	12.900		0
	TOTAL		28174	28174

(Being the provision for depreciation on fixed assets added by the SLDC during H1, 2021-22.)

Annexure III (c)
SLDC TOTAL DEPRECIATION
H1 FY 2021-22

TOTAL SLDC (SLDC DIVISION+LDC CIRCLE)

10. FIXED ASSETS

A/c Code	Description	GROSS BLOCK			DEPRECIATION			
		As at 1.4.2021	Additions during H1	As at 30.09.2021	As at 1.4.2021	Depreciation during H1	Deduction during the year	As at 30.09.2021
	TANGIBLE ASSETS							
	OWN ASSETS							
10.1	Land & Rights	0.00	0.00	0.00	0.00	0.00		0.00
10.2	Building	0.03	0.00	0.03	0.01	0.00		0.01
10.3	Hydraulic	0.00	0.00	0.00	0.00	0.00		0.00
10.4	Other Civil Works	0.04	0.00	0.04	0.00	0.00		0.00
10.5	Plant & Machinery	4.70	0.14	4.84	3.18	0.14		3.32
10.6	Lines & Cable Network	0.08	0.00	0.08	0.01	0.00		0.01
10.7	Vehicles	0.01	0.00	0.01	0.01	0.00		0.01
10.8	Furniture & Fixtures	0.17	0.01	0.18	0.06	0.00		0.06
10.9	Office Equipment	0.12	0.00	0.12	0.06	0.01		0.07
	Total	5.15	0.14	5.29	3.33	0.15	0	3.48
	Previous Year							

Annexure III (d)
SLDC DEPRECIATION ON ASSET
ADDITION DURING
H2 2021-22

ASSAM ELECTRICITY GRID CORPORATION LTD.

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
1	UA T&C Circle Dibrugarh	Furniture & Fixtures	10.810	6,990.00	6291	05-08-2021	30-Sep-21
2	UA T&C Circle Dibrugarh	Electrical wiring & Fan installation	10.820	2,300.00	2070	29-07-2021	30-Sep-21
3	UA T&T Circle Jorhat	Land	10.101	15686494.70	14117845.23	07-04-2021	30-Sep-21
4	UA T&T Circle Jorhat	Computer Accessories	10.905	50,000.00	45000	20-04-2021	30-Sep-21
5	UA T&T Circle Jorhat	Computer Accessories	10.905	5,000.00	4500	05-04-2021	30-Sep-21
6	UA T&T Circle Jorhat	Electrical wiring & Fan installation	10.820	1,800.00	1620	09-08-2021	30-Sep-21
7	Jorhat T&T Div	Other Plant & Equipment	10.502	15,50,752.00	1395676.8	02-07-2020	30-Sep-21
8	Jorhat T&T Div	Other Plant & Equipment	10.502	15,50,752.00	1395676.8	08-07-2020	30-Sep-21
9	Jorhat T&T Div	Computer Accessories	10.905	40,474.00	36426.6	18-06-2020	30-Sep-21
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
11	Mariani GSS	Other Plants & Equipment	10.502	1,04,910.00	94419	11-05-2021	30-Sep-21
12	Mariani GSS	Other Plants & Equipment	10.502	1,76,000.00	158400	11-05-2021	30-Sep-21
13	Mariani GSS	Other Plants & Equipment	10.502	45,000.00	40500	11-05-2021	30-Sep-21
14	Mariani GSS	Other Plants & Equipment	10.502	69,000.00	62100	11-05-2021	30-Sep-21
15	Mariani GSS	Other Plants & Equipment	10.502	14,36,280.00	1292652	03-06-2021	30-Sep-21
16	Mariani GSS	Other Plants & Equipment	10.502	16,520.00	14868	07-06-2021	30-Sep-21
17	Mariani GSS	Other Plants & Equipment	10.502	1,23,900.00	111510	20-12-2017	30-Sep-21
18	Mariani GSS	Other Plants & Equipment	10.502	17,66,920.00	1590228	16-07-2021	30-Sep-21
19	Mariani GSS	Lighting Arrestors Station Type	10.511	7,544.00	6789.6	29-06-2021	30-Sep-21
20	Mariani GSS	Overhead Lines(Higher than 66 Kv)	10.601	2,20,45,796.00	19841216.4	15-03-2021	30-Sep-21
21	Mariani GSS	Electrical wiring & Fan installation	10.820	6,153.00	5537.7	01-04-2021	30-Sep-21
22	Gargaon GSS	Other Plant & Equipment	10.502	86,14,597.00	7753137.3	20-03-2021	30-Sep-21
23	Gargaon GSS	Other Plant & Equipment	10.502	39,21,295.00	3529165.5	20-03-2021	30-Sep-21
24	Gargaon GSS	Computer Accessories	10.905	1,56,500.00	140850	17-06-2021	30-Sep-21
25	Gargaon GSS	Transformers	10.501	2,57,25,540.00	23152986	08-06-2020	30-Sep-21
26	Gargaon GSS	Transformers	10.501	2,04,44,778.00	18400300.2	30-09-2013	30-Sep-21
27	Gargaon GSS	Transformers	10.501	-2,04,44,778.00	-18400300.2	30-09-2013	30-Sep-21
28	Gargaon GSS	Other Plants & Equipment	10.502	-2,04,44,778.00	-18400300.2	30-09-2013	30-Sep-21
29	Gargaon GSS	Other Plants & Equipment	10.502	15,54,292.00	1398862.8	11-11-2020	30-Sep-21
30	Gargaon GSS	Other Plants & Equipment	10.502	15,53,112.00	1397800.8	06-02-2020	30-Sep-21
31	Gargaon GSS	Miscellaneous Civil Works	10.402	14,90,514.00	1341462.6	06-07-2021	30-Sep-21
32	Gargaon GSS	Electrical wiring & Fan installation	10.820	8,320.00	7488	05-08-2021	30-Sep-21
33	Dibrugarh GSS	Transformers	10.501	7,25,854.00	653268.6	01-02-2021	30-Sep-21
34	Dibrugarh GSS	Transformers	10.501	7,25,854.00	653268.6	09-02-2021	30-Sep-21
35	Dibrugarh GSS	Transformers	10.501	-2,57,25,540.00	-23152986	08-06-2020	30-Sep-21
36	Dibrugarh GSS	Transformers	10.501	2,04,44,778.00	18400300.2	24-08-2020	30-Sep-21
37	Dibrugarh GSS	Transformers	10.501	5,51,40,864.00	49626777.6	31-08-2021	30-Sep-21
38	Dibrugarh GSS	Switch-gear	10.507	27,140.00	24426	19-06-2020	30-Sep-21
39	Dibrugarh GSS	Fan Installation	10.820	1,450.00	1305	19-03-2021	30-Sep-21
40	Dibrugarh GSS	Computers & accessories	10.905	6,350.00	5715	06-07-2021	30-Sep-21
41	Goalpara GSS	Transformers	10.501	3,11,07,687.00	27996918.3	27-08-2021	30-Sep-21
42	Goalpara GSS	Meter Testing Laboratory tools & equipment	10.518	5,42,800.00	488520	08-09-2020	30-Sep-21
43	Goalpara GSS	Other Office Equipments	10.909	58,092.00	52282.8	12-05-2021	30-Sep-21
44	LA T&T Circle	Miscellaneous Civil Works	10.402	2,86,718.00	258046.2	09-02-2021	30-Sep-21
45	LA T&T Circle	Furniture & Fixtures	10.810	20,248.00	18223.2	11-06-2021	30-Sep-21
46	LA T&T Circle	Furniture & Fixtures	10.810	25,000.00	22500	07-09-2021	30-Sep-21
47	LA T&T Circle	Computers & Accessories	10.905	7,850.00	7065	04-05-2021	30-Sep-21
48	LA T&T Circle	Other Office Equipments	10.909	15,215.00	13693.5	14-06-2021	30-Sep-21
49	LA T&T Circle	Other Office Equipments	10.909	13,990.00	12591	01-04-2021	30-Sep-21
50	Rangia GSS	Land	10.101	67514465	60763018.5		30-Sep-21
51	Rangia GSS	Other Plants & Equipments	10.502	15,81,218.00	1423096.2	10-12-2020	30-Sep-21
52	Rangia GSS	Other Plants & Equipments	10.502	28,05,639.00	2525075.1	29-12-2020	30-Sep-21
53	Rangia GSS	Other Plants & Equipments	10.502	15,80,038.00	1422034.2	22-06-2020	30-Sep-21
54	Rangia GSS	Air Conditioning Plant Static	10.515	4,37,792.00	394012.8	06-04-2020	30-Sep-21
55	Rangia GSS	Air Conditioning Plant Static	10.515	2,91,862.00	262675.8	06-04-2020	30-Sep-21
56	Rangia GSS	Air Conditioning Plant Static	10.515	2,18,895.00	197005.5	06-04-2020	30-Sep-21
57	Rangia GSS	Other Buildings	10.204	82,04,612.00	7384150.8	29-05-2019	30-Sep-21
58	Rangia GSS	Other Buildings	10.204	71,90,867.00	6471780.3	20-04-2019	30-Sep-21
59	Rangia GSS	Transformers	10.501	7,97,162.00	717445.8	17-03-2019	30-Sep-21
60	Rangia GSS	Transformers	10.501	7,97,162.00	717445.8	17-03-2019	30-Sep-21
61	Rangia GSS	Other Plants & Equipments	10.502	1,03,328.00	92995.2	11-06-2019	30-Sep-21
62	Rangia GSS	Overheads line (Higher than 66KV)	10.601	67,69,288.00	6092359.2	30-09-2021	30-Sep-21
63	Rangia GSS	Overheads line (Higher than 66KV)	10.601	21,10,97,360.00	189987624	20-03-2021	30-Sep-21
64	Rangia GSS	Furniture and fixtures	10.810	3,79,054.00	341148.6	02-08-2021	30-Sep-21
65	Rangia GSS	Furniture and fixtures	10.810	3,79,054.00	341148.6	02-08-2021	30-Sep-21
66	Rangia GSS	Overheads line (Higher than 66KV)	10.601	2,96,180.00	266562	01-03-2021	30-Sep-21
67	Rangia GSS	Other Plants & Equipments	10.502	24,37,380.00	2193642	06-07-2019	30-Sep-21
68	Rangia GSS	Other Plants & Equipments	10.502	1,40,360.00	126324	03-07-2019	30-Sep-21
69	Rangia GSS	Other Plants & Equipments	10.502	1,40,360.00	126324	04-07-2019	30-Sep-21
70	Rangia GSS	Computer & Accessories	10.905	48,100.00	43290	19-01-2021	30-Sep-21
71	Rangia GSS	Transformers	10.501	7,25,854.00	653268.6	03-01-2020	30-Sep-21
72	Rangia GSS	Transformers	10.501	7,25,854.00	653268.6	22-02-2020	30-Sep-21
73	Rangia GSS	Transformers	10.501	7,25,854.00	653268.6	25-02-2020	30-Sep-21
74	Rangia GSS	Overheads line (Higher than 66KV)	10.601	18,93,924.00	1704531.6	08-10-2020	30-Sep-21
75	Rangia GSS	Overheads line (Higher than 66KV)	10.601	18,93,924.00	1704531.6	08-10-2020	30-Sep-21
76	Rangia GSS	Underground Cable Duck System	10.603	17,65,474.00	1588926.6	24-08-2020	30-Sep-21
77	Rangia GSS	Other Plants & Equipments	10.502	13,52,594.00	1217334.6	06-07-2019	30-Sep-21
78	Rangia GSS	Other Plants & Equipments	10.502	52,820.00	47538	06-07-2019	30-Sep-21
79	Rangia GSS	Overheads line (Higher than 66KV)	10.601	-415.00	-373.5	30-09-2021	30-Sep-21
80	Rangia GSS	Overheads line (Higher than 66KV)	10.601	8,77,000.00	789300	15-07-2021	30-Sep-21
81	Rangia GSS	Overheads line (Higher than 66KV)	10.601	32,568.00	29311.2	07-06-2021	30-Sep-21
82	Rangia GSS	Overheads line (Higher than 66KV)	10.601	1,21,434.00	109290.6	17-03-2021	30-Sep-21
83	Rangia GSS	Sweet Water Arrangement including Reser	10.311	3,32,261.00	299034.9	16-04-2021	30-Sep-21
84	Rangia GSS	Furniture and fixtures	10.810	-6,04,568.00	-544111.2	20-03-2020	30-Sep-21
85	Guwahati Transmission Division	Miscellaneous Civil Works	10.402	3,15,618.00	284056.2	24-01-2021	30-Sep-21
86	Guwahati Transmission Division	Other Plant and Equipment	10.502	-8,25,930.00	-743337	14-09-2019	30-Sep-21
87	Kukurmara GSS	Other Plant and Equipment	10.502	44,80,400.00	4032360	29-03-2021	30-Sep-21
88	Kukurmara GSS	Other Office Equipments	10.909	4,800.00	4320	31-08-2021	30-Sep-21
89	Kukurmara GSS	Furnitures and fixtures	10.810	1,25,000.00	112500	21-08-2021	30-Sep-21
90	Salakati GSS	Other Plant & Equipment	10.502	1,62,38,715.00	14614843.5	31-12-2020	30-Sep-21
91	Salakati GSS	Other Plant & Equipment	10.502	2,93,04,339.00	26373905.1	10-12-2020	30-Sep-21
92	Salakati GSS	Transformers	10.501	6,49,73,737.00	58476363.3	10-07-2021	30-Sep-21
93	Salakati GSS	Other Plant & Equipment	10.502	22,172.00	19954.8	18-02-2020	30-Sep-21
94	Salakati GSS	Other Plant & Equipment	10.502	13,200.00	11880	22-04-2017	30-Sep-21

95	Salakati GSS	Other Plant & Equipment	10.502	94,766.00	85289.4	20-02-2020	30-Sep-21	588
96	Dhaligaon GSS	Misc. Civil Works	10.402	3,37,635.00	303871.5	05-07-2016	30-Sep-21	1913
97	Dhaligaon GSS	Misc. Civil Works	10.402	6,92,194.00	622974.6	05-07-2016	30-Sep-21	1913
98	Dhaligaon GSS	Misc. Civil Works	10.402	2,92,479.00	263231.1	05-07-2016	30-Sep-21	1913
99	Dhaligaon GSS	Misc. Civil Works	10.402	61,299.00	55169.1	05-07-2016	30-Sep-21	1913
100	Dhaligaon GSS	Misc. Civil Works	10.402	3,34,230.00	300807	05-07-2016	30-Sep-21	1913
101	Dhaligaon GSS	Misc. Civil Works	10.402	23,004.00	20703.6	05-07-2016	30-Sep-21	1913
102	Dhaligaon GSS	Misc. Civil Works	10.402	4,91,525.00	442372.5	05-07-2016	30-Sep-21	1913
103	Dhaligaon GSS	Misc. Civil Works	10.402	83,437.00	75093.3	05-07-2016	30-Sep-21	1913
104	Dhaligaon GSS	Misc. Civil Works	10.402	43,21,995.00	3889795.5	05-07-2016	30-Sep-21	1913
105	Dhaligaon GSS	Other Plant & Equipments	10.502	3,69,902.00	332911.8	09-09-2021	30-Sep-21	21
106	Dhaligaon GSS	Other Plant & Equipments	10.502	7,39,803.00	665822.7	26-09-2021	30-Sep-21	4
107	Dhaligaon GSS	Other Plant & Equipments	10.502	14,58,868.00	1312981.2	06-08-2019	30-Sep-21	786
108	Dhaligaon GSS	Other Plant & Equipments	10.502	1,95,321.00	175788.9	26-04-2018	30-Sep-21	1253
109	Dhaligaon GSS	Other Plant & Equipments	10.502	3,69,902.00	332911.8	09-08-2019	30-Sep-21	783
110	Dhaligaon GSS	Other Plant & Equipments	10.502	9,83,318.00	884986.2	04-02-2019	30-Sep-21	969
111	Dhaligaon GSS	Other Plant & Equipments	10.502	8,59,175.00	773257.5	04-01-2019	30-Sep-21	1000
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	46,517.00	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	172974.6	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	188960.4	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	301738.5	05-07-2016	30-Sep-21	1913
157	Dhaligaon GSS	Other Plant & Equipments	10.502	22,230.00	20007	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	6910682.4	21-12-2017	30-Sep-21	1379
170	Dhaligaon GSS	Over Head Lines Higher Than 66 KV	10.601	97,99,291.00	8819361.9	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	19350	05-05-2021	30-Sep-21	148
181	Sarusajai GSS	Computer & Accessories	10.905	62,473.00	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
185	Sarusajai GSS	Other Plant & Equipment	10.502	-9,23,410.54	-831069.486	27-04-2021	30-Sep-21	156
186	Sarusajai GSS	Other Plant & Equipment	10.502	-8,04,507.57	-724056.813	22-06-2021	30-Sep-21	100
187	Sarusajai GSS	Other Plant & Equipment	10.502	-48,75,965.21	-4388368.689	20-07-2021	30-Sep-21	72
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	-58313.493	18-08-2021	30-Sep-21	43
190	Sarusajai GSS	Other Plant & Equipment	10.502	-6,03,648.31	-543283.479	27-04-2021	30-Sep-21	156
191	Sarusajai GSS	Other Plant & Equipment	10.502	-2,75,18,584.00	-24766725.6	07-05-2021	30-Sep-21	146
192	Sarusajai GSS	Other Plant & Equipment	10.502	-3,97,000.00	-357300	27-08-2021	30-Sep-21	34
193	PLCC Jorhat	Computer and Accessories	10.905	64,550.00	58095	05-06-2021	30-Sep-21	117
194	PLCC Jorhat	Computer and Accessories	10.905	3,000.00	2700	13-08-2021	30-Sep-21	48
195	SLDC Kahilipara	Furnitures and fixtures	10.810	74,500.00	67050	08-06-2021	30-Sep-21	114
196	SLDC Kahilipara	Air Conditioning Plant Portable	10.516	2,44,150.00	219735	18-06-2021	30-Sep-21	104
197	SLDC Kahilipara	Communication Equipment-Radio & high	10.512	10,65,346.00	958811.4	01-06-2021	30-Sep-21	121
198	SLDC Kahilipara	Communication Equipment-Radio & high	10.512	41,300.00	37170	01-06-2021	30-Sep-21	121
199	MRT Circle Narengi	Air Conditioning Plant Static	10.515	1,75,018.00	157516.2	20-04-2021	30-Sep-21	163

200	MRT Circle Narengi	Electrical wiring & Fan installation	10.82	7,264.00	6537.6	20-04-2021	30-Sep-21	163
201	Tezpur T&C Div	Other Plants & Equipments	10.502	10,79,700.00	971730	26-02-2020	30-Sep-21	582
202	Tezpur T&C Div	Other Plants & Equipments	10.502	26,06,912.00	2346220.8	02-07-2021	30-Sep-21	90
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 & equipme	10.518	6,37,200.00	573480	03-08-2021	30-Sep-21	58
208	Tezpur T&C Div	Meter Testing Laboratory tools & equipme	10.518	3,81,140.00	343026	03-08-2021	30-Sep-21	58
209	Tezpur T&C Div	Meter Testing Laboratory tools & equipme	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	1,22,62,497.00	11036247.3	25-12-2020	30-Sep-21	279
222	Nagaon T&T Div	Lines	10.601	6,03,13,509.00	54282158.1	10-04-2021	30-Sep-21	173
223	Nagaon T&T Div	Lines	10.602	1,59,47,392.00	14352652.8	16-04-2021	30-Sep-21	167
224	Nagaon T&T Div	Other plants and Equipments	10.502	5,56,913.00	501221.7	25-12-2020	30-Sep-21	279
225	Depota GSS	Transformer	10.501	2,07,97,263.00	18717536.7	28-02-2016	30-Sep-21	2041
226	Depota GSS	Lighting Arrester	10.511	52,416.00	47174.4	28-06-2021	30-Sep-21	94
227	Depota GSS	Overhead Line	10.601	1,04,58,508.00	9412657.2	14-03-2021	30-Sep-21	200
228	Depota GSS	Lines & Cable Net- Work	10.601	1,42,85,026.00	12856523.4	31-01-2018	30-Sep-21	1338
229	Depota GSS	Lines & Cable Net- Work	10.601	1,20,84,795.00	10876315.5	04-08-2017	30-Sep-21	1518
230	Depota GSS	Lines & Cable Net- Work	10.601	1,02,23,482.00	9201133.8	20-06-2018	30-Sep-21	1198
231	Depota GSS	Lines & Cable Net- Work	10.601	69,02,612.00	6212350.8	15-09-2020	30-Sep-21	380
232	Depota GSS	Lines & Cable Net- Work	10.601	83,97,285.00	7557556.5	15-09-2020	30-Sep-21	380
233	Depota GSS	Transformer	10.501	-2,25,35,057.00	-20281551.3	07-08-2018	30-Sep-21	1150
234	Depota GSS	Transformer	10.501	4,33,462.00	390115.8	25-03-2020	30-Sep-21	554
235	Depota GSS	Lines & Cable Net- Work	10.601	75,31,209.00	6778088.1	18-05-2021	30-Sep-21	135
236	Depota GSS	Lines & Cable Net- Work	10.601	1,30,58,858.00	11752972.2	01-06-2021	30-Sep-21	121
237	North Lakhimpur GSS	Misc. Civil Works	10.402	4,31,207.00	388086.3	23-02-2021	30-Sep-21	219
238	North Lakhimpur GSS	Misc. Civil Works	10.402	12,200.00	10980	28-07-2021	30-Sep-21	64
239	North Lakhimpur GSS	Other Plant & Equipments	10.502	12,44,115.00	1119703.5	26-03-2021	30-Sep-21	188
240	North Lakhimpur GSS	Other Plant & Equipments	10.502	9,139.00	8225.1	26-03-2021	30-Sep-21	188
241	North Lakhimpur GSS	Other Plant & Equipments	10.502	12,11,932.00	1090738.8	26-03-2021	30-Sep-21	188
242	North Lakhimpur GSS	Other Plant & Equipments	10.502	9,97,237.00	897513.3	31-01-2021	30-Sep-21	242
243	North Lakhimpur GSS	Other Plant & Equipments	10.502	63,450.00	57105	16-06-2021	30-Sep-21	106
244	North Lakhimpur GSS	Switchgear includin cable connection	10.507	5,72,096.00	514886.4	24-07-21	30-Sep-21	68
245	North Lakhimpur GSS	Tools and Tackels	10.520	27,135.00	24421.5	23-07-21	30-Sep-21	69
246	North Lakhimpur GSS	Furniture & Fixture	10.810	50,813.00	45731.7	09-09-21	30-Sep-21	21
247	North Lakhimpur GSS	Furniture & Fixture	10.810	77,653.00	69887.7	09-09-21	30-Sep-21	21
248	North Lakhimpur GSS	Furniture & Fixture	10.810	14,350.00	12915	09-09-21	30-Sep-21	21
249	North Lakhimpur GSS	Furniture & Fixture	10.810	34,583.00	31124.7	09-09-21	30-Sep-21	21
250	North Lakhimpur GSS	Furniture & Fixture	10.810	11,400.00	10260	09-09-21	30-Sep-21	21
251	North Lakhimpur GSS	Furniture & Fixture	10.810	6,799.00	6119.1	09-09-21	30-Sep-21	21
252	North Lakhimpur GSS	Furniture & Fixture	10.810	22,611.00	20349.9	09-09-21	30-Sep-21	21
253	North Lakhimpur GSS	Furniture & Fixture	10.810	35,981.00	32382.9	09-09-21	30-Sep-21	21
254	North Lakhimpur GSS	Furniture & Fixture	10.810	6,563.00	5906.7	09-09-21	30-Sep-21	21
255	North Lakhimpur GSS	Furniture & Fixture	10.810	9,749.00	8774.1	09-09-21	30-Sep-21	21
256	North Lakhimpur GSS	Furniture & Fixture	10.810	21,312.00	19180.8	09-09-21	30-Sep-21	21
257	North Lakhimpur GSS	Electrical Wiring Light & Fan Installation	10.820	29,680.00	26712	09-08-21	30-Sep-21	52
258	Silchar T&T Circle	Furniture & Fixture	10.810	64,310.00	57879	16-08-2021	30-Sep-21	45
259	Silchar T&T Circle	Furniture & Fixture	10.810	22,420.00	20178	16-08-2021	30-Sep-21	45
260	Silchar T&T Circle	Computer & Accessories	10.905	11,740.00	10566	06-04-2021	30-Sep-21	177
261	Panchgram GSS	LINES & CABLE NETWORK	10.601	21,120.00	19008	06-02-2021	30-Sep-21	236
262	Panchgram GSS	Office Equipments	10.905	60,200.00	54180	04-08-2021	30-Sep-21	57
263	Panchgram GSS	LINES & CABLE NETWORK	10.601	85,114.00	76602.6	27-01-2021	30-Sep-21	246
264	Panchgram GSS	Transformers	10.501	1,78,95,615.00	16106053.5	26-03-2019	30-Sep-21	919
265	Panchgram GSS	Transformers	10.501	-1,60,95,040.00	-14485536	07-09-2011	30-Sep-21	3676
266	Corporate AEGCL	Computer & Accessories	10.905	1,75,372.00	157834.8	03-04-2021	30-Sep-21	180
267	Corporate AEGCL	Computer & Accessories	10.905	58,651.00	52785.9	03-Apr-21	30-Sep-21	180
268	Corporate AEGCL	Computer & Accessories	10.905	7,000.00	6300	03-04-2021	30-Sep-21	180
269	Corporate AEGCL	Computer & Accessories	10.905	39,199.00	35279.1	03-04-2021	30-Sep-21	180
270	Corporate AEGCL	Computer & Accessories	10.905	17,821.00	16038.9	03-04-2021	30-Sep-21	180
271	Corporate AEGCL	Computer & Accessories	10.905	5,399.00	4859.1	03-04-2021	30-Sep-21	180
272	Corporate AEGCL	Furniture & Fixture	10.810	5,81,893.00	523703.7	09-02-2021	30-Sep-21	233
273	Corporate AEGCL	Computer & Accessories	10.905	40,000.00	36000	22-04-2021	30-Sep-21	161
274	Corporate AEGCL	Computer & Accessories	10.905	8,47,024.00	762321.6	16-03-2021	30-Sep-21	198
275	Corporate AEGCL	Computer & Accessories	10.905	6,29,100.00	566190	16-03-2021	30-Sep-21	198
276	Corporate AEGCL	Computer & Accessories	10.905	4,35,900.00	392310	16-03-2021	30-Sep-21	198
277	Corporate AEGCL	Other Furniture & Fixtures and Elect. Light	10.850	12,345.00	11110.5	11-05-2021	30-Sep-21	142
278	Corporate AEGCL	Computer & Accessories	10.905	75,000.00	67500	11-05-2021	30-Sep-21	142
279	Corporate AEGCL	Computer & Accessories	10.905	46,610.00	41949	21-05-2021	30-Sep-21	132
280	Corporate AEGCL	Computer & Accessories	10.905	11,500.00	10350	21-05-2021	30-Sep-21	132
281	Corporate AEGCL	Air Conditioning Plant Static	10.516	1,15,440.00	103896	10-05-2021	30-Sep-21	143
282	Corporate AEGCL	Computer & Accessories	10.905	9,800.00	8820	29-05-2021	30-Sep-21	124
283	Corporate AEGCL	Furniture & Fixture	10.810	1,55,760.00	140184	03-06-2021	30-Sep-21	119
284	Corporate AEGCL	furniture & Fixture	10.810	1,22,720.00	110448	03-06-2021	30-Sep-21	119
285	Corporate AEGCL	furniture & Fixture	10.810	7,080.00	6372	03-06-2021	30-Sep-21	119
286	Corporate AEGCL	furniture & Fixture	10.810	44,250.00	39825	10-06-2021	30-Sep-21	112
287	Corporate AEGCL	Computer & Accessories	10.905	1,16,220.00	104598	17-06-2021	30-Sep-21	105
288	Corporate AEGCL	Furniture & Fixture	10.810	18,880.00	16992	12-06-2021	30-Sep-21	110
289	Corporate AEGCL	Computer & Accessories	10.905	9,48,450.00	853605	16-06-2021	30-Sep-21	106
290	Corporate AEGCL	Computer & Accessories	10.905	2,25,500.00	202950	08-06-2021	30-Sep-21	114
291	Corporate AEGCL	Computer & Accessories	10.905	41,949.00	37754.1	12-07-2021	30-Sep-21	80
292	Corporate AEGCL	Computer & Accessories	10.905	13,999.00	12599.1	02-07-2021	30-Sep-21	90
293	Corporate AEGCL	Office Building	10.202	1,12,95,019.00	10165517.1	16-12-2020	30-Sep-21	288
294	Corporate AEGCL	Computer & Accessories	10.905	4,30,975.00	387877.5	14-07-2021	30-Sep-21	78
295	Corporate AEGCL	Computer & Accessories	10.905	27,140.00	24426	28-07-2021	30-Sep-21	64
296	Corporate AEGCL	Furniture & Fixture	10.810	14,160.00	12744	31-07-2021	30-Sep-21	61
297	Corporate AEGCL	Computer & Accessories	10.905	1,72,000.00	154800	07-08-2021	30-Sep-21	54
298	Corporate AEGCL	Computer & Accessories	10.905	96,430.00	86787	06-08-2021	30-Sep-21	55
299	Corporate AEGCL	Computer & Accessories	10.905	4,84,195.00	435775.5	06-08-2021	30-Sep-21	55
300	Corporate AEGCL	Telephone & Fax	10.906	15,999.00	14399.1	17-08-2021	30-Sep-21	44
301	Corporate AEGCL	Computer & Accessories	10.905	26,699.00	24029.1	03-08-2021	30-Sep-21	58
302	Corporate AEGCL	Computer & Accessories	10.905	11,600.00	10440	03-09-2021	30-Sep-21	27
303	Corporate AEGCL	Computer & Accessories	10.905	41,949.00	37754.1	04-09-2021	30-Sep-21	26
304	Corporate AEGCL	Computer & Accessories	10.905	36,736.00	33062.4	20-09-2011	30-Sep-21	3663
305	Corporate AEGCL	Meter Testing Laboratory tools & equipme	10.518	2,86,531.00	257877.9	03-08-2021	30-Sep-21	58
306	Corporate AEGCL	Computer & Accessories	10.905	22,100.00	19890	20-06-2012	30-Sep-21	3389
307	Corporate AEGCL	Computer & Accessories	10.905	1,659.00	1493.1	31-05-2013	30-Sep-21	3044
308	Corporate AEGCL	Computer & Accessories	10.905	33,171.00	29853.9	31-05-2013	30-Sep-21	3044
309	Corporate AEGCL	Furniture & Fixture	10.810	2,39,472.00	215524.8	08-05-2021	30-Sep-21	145
310	Corporate AEGCL	Other Office Equipment	10.909	24,900.00	22410	15-06-2021	30-Sep-21	107
311	Tinsukia GSS	Metering Equipment	10.604	32,869.00	29582.1	17-05-2021	30-Sep-21	136

312	Tinsukia GSS	Metering Equipment	10.604	12,468.00	11221.2	17-05-2021	30-Sep-21	136
313	Tinsukia GSS	Others	10.850	7,130.00	6417	27-04-21	30-Sep-21	156
314	Tinsukia GSS	Others	10.850	19,500.00	17550	22-07-21	30-Sep-21	70
315	Tinsukia GSS	Other plant & equipment	10.502	72,391.00	65151.9	27-11-2015	30-Sep-21	2134
316	Tinsukia GSS	Other plant & equipment	10.502	28,433.00	25589.7	27-11-2015	30-Sep-21	2134
317	Tinsukia GSS	Other plant & equipment	10.502	2,39,450.00	215505	27-11-2015	30-Sep-21	2134
318	Tinsukia GSS	Other plant & equipment	10.502	1,360.00	1224	27-11-2015	30-Sep-21	2134
319	Tinsukia GSS	Other plant & equipment	10.502	45,208.00	40687.2	27-11-2015	30-Sep-21	2134
320	Tinsukia GSS	Other plant & equipment	10.502	5,501.00	4950.9	27-11-2015	30-Sep-21	2134
321	Tinsukia GSS	Other plant & equipment	10.502	32,219.00	28997.1	27-11-2015	30-Sep-21	2134
322	Tinsukia GSS	Other plant & equipment	10.502	4,448.00	4003.2	27-11-2015	30-Sep-21	2134
323	Tinsukia GSS	Other plant & equipment	10.502	64,224.00	57801.6	27-11-2015	30-Sep-21	2134
324	Tinsukia GSS	Other plant & equipment	10.502	43,774.00	39396.6	27-11-2015	30-Sep-21	2134
325	Tinsukia GSS	Other plant & equipment	10.502	85,842.00	77257.8	27-11-2015	30-Sep-21	2134
326	Tinsukia GSS	Other plant & equipment	10.502	6,840.00	6156	27-11-2015	30-Sep-21	2134
327	Tinsukia GSS	Other plant & equipment	10.502	26,014.00	23412.6	27-11-2015	30-Sep-21	2134
328	Tinsukia GSS	Other plant & equipment	10.502	1,271.00	1143.9	27-11-2015	30-Sep-21	2134
329	Tinsukia GSS	Other plant & equipment	10.502	8,934.00	8040.6	27-11-2015	30-Sep-21	2134
330	Tinsukia GSS	Other plant & equipment	10.502	3,507.00	3156.3	27-11-2015	30-Sep-21	2134
331	Tinsukia GSS	Other plant & equipment	10.502	4,173.00	3755.7	27-11-2015	30-Sep-21	2134
332	Tinsukia GSS	Other plant & equipment	10.502	4,778.00	4300.2	27-11-2015	30-Sep-21	2134
333	Tinsukia GSS	Other plant & equipment	10.502	6,178.00	5560.2	27-11-2015	30-Sep-21	2134
334	Tinsukia GSS	Other plant & equipment	10.502	38,54,897.00	3469407.3	04-03-2020	30-Sep-21	575
335	Tinsukia GSS	Other plant & equipment	10.502	7,96,829.00	717146.1	01-08-2018	30-Sep-21	1156
336	Tinsukia GSS	Other plant & equipment	10.502	13,00,782.00	1170703.8	04-03-2020	30-Sep-21	575
337	Tinsukia GSS	Other plant & equipment	10.502	10,61,460.00	955314	11-11-2019	30-Sep-21	689
338	Tinsukia GSS	Other plant & equipment	10.502	7,96,829.00	717146.1	21-09-2018	30-Sep-21	1105
339	Tinsukia GSS	Other plant & equipment	10.502	4,99,920.00	404928	31-12-2020	30-Sep-21	273
340	Tinsukia GSS	Other plant & equipment	10.502	12,76,156.00	1148540.4	18-03-2020	30-Sep-21	561
341	Tinsukia GSS	Other plant & equipment	10.502	4,97,630.00	447867	18-03-2020	30-Sep-21	561
342	Tinsukia GSS	Other plant & equipment	10.502	4,49,769.00	404792.1	17-10-2020	30-Sep-21	348
343	Tinsukia GSS	Other plant & equipment	10.502	3,37,852.00	304066.8	01-10-2020	30-Sep-21	364
344	Tinsukia GSS	Other plant & equipment	10.502	3,37,852.00	304066.8	21-05-2020	30-Sep-21	497
345	Tinsukia GSS	Communication Equip Radio & High Freq	10.512	37,760.00	33984	06-09-2020	30-Sep-21	389
346	Tinsukia GSS	Communication Equip Radio & High Freq	10.513	86,140.00	77526	10-09-2020	30-Sep-21	385
347	Tinsukia GSS	Communication Equip Radio & High Freq	10.514	34,220.00	30798	07-09-2020	30-Sep-21	388
348	Tinsukia GSS	Transformers	10.501	1,48,680.00	133812	21-01-2021	30-Sep-21	252
349	Tinsukia GSS	Transformers	10.501	1,48,680.00	133812	17-03-2019	30-Sep-21	928
350	Tinsukia GSS	Transformers	10.501	1,48,680.00	133812	02-03-2020	30-Sep-21	577
351	Tinsukia GSS	Transformers	10.501	69,002.00	62101.8	19-03-2019	30-Sep-21	926
352	Tinsukia GSS	Transformers	10.501	1,26,503.00	113852.7	15-03-2019	30-Sep-21	930
353	Tinsukia GSS	Transformers	10.501	1,43,754.00	129378.6	15-03-2019	30-Sep-21	930
354	Tinsukia GSS	Switchgear including cable connections	10.507	-5,72,096.00	-514886.4	01-07-2021	30-Sep-21	91
355	Tinsukia GSS	Other Misc. Equipment	10.525	57,820.00	52038	01-09-2021	30-Sep-21	29
356	Tinsukia GSS	REFRIGERATORS & WATER COOLERS	10.907	15,490.00	13941	05-08-2021	30-Sep-21	56
357	Samaguri GSS	Cooling water system	10.310	15,280.00	13752	30-12-2020	30-Sep-21	274
358	Samaguri GSS	Cooling water system	10.310	15,280.00	13752	25-08-2021	30-Sep-21	36
359	Samaguri GSS	Misc Civil Works	10.402	16,82,359.00	1514123.1	15-02-2021	30-Sep-21	227
360	Samaguri GSS	Transformers	10.501	2,25,35,057.00	20281551.3	07-08-2018	30-Sep-21	1150
361	Samaguri GSS	Transformers	10.501	-1,80,42,633.00	-16238369.7	24-11-2015	30-Sep-21	2137
362	Samaguri GSS	Transformers	10.501	-2,07,97,263.00	-18717536.7	28-02-2016	30-Sep-21	2041
363	Samaguri GSS	Transformers	10.501	-5,51,40,864.00	-49626777.6	31-08-2021	30-Sep-21	30
364	Samaguri GSS	Other Plants and Equipments	10.502	60,83,173.00	5474855.7	17-08-2019	30-Sep-21	775
365	Samaguri GSS	Other Plants and Equipments	10.502	15,31,583.00	1378424.7	26-08-2019	30-Sep-21	766
366	Samaguri GSS	Other Plants and Equipments	10.502	79,650.00	71685	24-05-2018	30-Sep-21	1225
367	Samaguri GSS	Other Plants and Equipments	10.502	53,100.00	47790	23-11-2017	30-Sep-21	1407
368	Samaguri GSS	Other Plants and Equipments	10.502	7,94,667.00	715200.3	27-11-2020	30-Sep-21	307
369	Samaguri GSS	Other Plants and Equipments	10.502	1,97,146.00	177431.4	29-09-2015	30-Sep-21	2193
370	Samaguri GSS	Other Plants and Equipments	10.502	3,88,227.00	349404.3	29-09-2015	30-Sep-21	2193
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
376	Samaguri GSS	Other Plants and Equipments	10.502	-9,20,795.00	-828715.5	19-11-2020	30-Sep-21	315
377	Samaguri GSS	Overhead Lines	10.601	12,47,850.00	1123065	01-06-2018	30-Sep-21	1217
378	Samaguri GSS	Overhead Lines	10.601	2,22,533.00	200279.7	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	-4924440	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
417	MRT DIVISION, AEGCL, NAREN	Meter Testing Laboratory Tools & Equipm	10.518	-6,37,200.00	-573480	11-09-2019	30-Sep-21	750
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,NAREND	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681
426	MRT DIVISION,AEGCL,NAREND	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681
427	MRT DIVISION,AEGCL,NAREND	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681
428	MRT DIVISION,AEGCL,NAREND	Meter Testing Laboratory Tools & Equipm	10.518	-10,70,826.40	-963743.76	19-11-2019	30-Sep-21	681
429	MRT DIVISION,AEGCL,NAREND	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	07-08-2021	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
439	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	1,45,216.00	130694.4	16-03-2020	30-Sep-21	563
440	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	8,01,430.00	721287	16-06-2020	30-Sep-21	471
441	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	7,20,100.00	648090	18-11-2020	30-Sep-21	316
442	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	15,84,923.00	1426430.7	01-10-2020	30-Sep-21	364
443	I32 KV GSS Kahilipara	MISC CIVIL WORKS	10.402	9,65,273.00	868745.7	31-01-2021	30-Sep-21	242
444	I32 KV GSS Kahilipara	TRANSFORMERS	10.501	2,65,000.00	238500	13-12-2018	30-Sep-21	1022
445	I32 KV GSS Kahilipara	TRANSFORMERS	10.501	1,73,460.00	156114	03-05-2019	30-Sep-21	881
446	I32 KV GSS Kahilipara	COMMUNICATION EQUIPMENT RAD	10.512	66,080.00	59472	08-08-2020	30-Sep-21	418
447	I32 KV GSS Kahilipara	METER TESTING LABORATORY TOO	10.518	5,42,800.00	488520	05-09-2020	30-Sep-21	390
448	I32 KV GSS Kahilipara	OTHER OFFICE EQUIPMENT	10.909	24,898.20	22408.38	22-07-2021	30-Sep-21	70
449	I32 KV GSS Kahilipara	ELECTRIC WIRING LIGHT & FAN INS	10.820	3,22,561.00	290304.9	31-05-2020	30-Sep-21	487
450	I32 KV GSS Kahilipara	ELECTRIC WIRING LIGHT & FAN INS	10.820	4,83,842.00	435457.8	16-03-2020	30-Sep-21	563
451	I32 KV GSS Kahilipara	ELECTRIC WIRING LIGHT & FAN INS	10.820	3,22,561.00	290304.9	31-05-2020	30-Sep-21	487
452	I32 KV GSS Kahilipara	AIR CONDITIONING PLANT PORTAB	10.516	4,37,792.00	394012.8	19-03-2020	30-Sep-21	560
453	I32 KV GSS Kahilipara	AIR CONDITIONING PLANT PORTAB	10.516	4,37,792.00	394012.8	19-03-2020	30-Sep-21	560
454	I32 KV GSS Kahilipara	AIR CONDITIONING PLANT PORTAB	10.516	2,18,896.00	197006.4	19-03-2020	30-Sep-21	560
455	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	22,15,994.00	1994394.6	17-10-2020	30-Sep-21	348
456	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	23,600.00	21240	21-12-2018	30-Sep-21	1014
457	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,20,407.00	288366.3	30-09-2019	30-Sep-21	731
458	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,18,654.00	286788.6	30-09-2019	30-Sep-21	731
459	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,08,714.00	277842.6	30-09-2019	30-Sep-21	731
460	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	1,03,649.00	93284.1	30-09-2019	30-Sep-21	731
461	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	4,54,016.00	408614.4	15-06-2020	30-Sep-21	472
462	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,37,852.00	304066.8	26-12-2019	30-Sep-21	644
463	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	3,37,852.00	304066.8	28-12-2020	30-Sep-21	276
464	I32 KV GSS Kahilipara	OTHER PLANT & EQUIPMENT	10.502	1,29,38,700.00	11644830	01-07-2021	30-Sep-21	91
							30-Sep-21	44469
		TOTAL		79,77,55,497	71,79,79,947			

SLDC

(In Rs.)

DEPRECIATION ON ASSET ADDITION DURING THE YEAR H2, 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	No. Of Days	Rate of Depreciation as per AERC (Terms & conditions for determination of Multi Year Tariff) Regulations, 2015	Depreciation as on 31.03.2022	Remarks
1	SLDC Kahilipara	Other office equipment	10.909	6,00,000.00	540000	90	6.33%	8428.44	
2	SLDC Kahilipara	Furnitures and fixtures	10.810	4,57,430.00	411687	90	6.33%	6425.70	
		TOTAL		10,57,430	9,51,687			14,854	-

Annexure III (e)
SLDC DEPRECIATION ON OBS
H2 FY 2021-22

SLDC

(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	0	0	0	0	0	0	0
2	10.2	Building	311218	57942	4678	62620	280096	-217476	4678
3	10.3	Hydraulic	0	0	0	0	0	0	0
4	10.4	Other Civil Works	388993	41567	5847	47413	350094	-302681	5847
5	10.5	Plant & Machinery	48391891	33190426	1368586	34559012	43552702	-8993690	1368586
6	10.6	Lines & Cable Network	786366	118437	18684	137121	707729	-570608	18684
7	10.7	Vehicles	79948	71954	3418	75372	71953	3419	0
8	10.8	Furniture & Fixtures	1754140	631184	49967	681151	1578726	-897575	49967
9	10.9	Office Equipment	1177534	674914	68171	743085	1059781	-316695	68171
		TOTAL	52890090	34786424	1519349	36305773.71	47601081		1515932

52890090

36258273

3038699

39296972

47601081

3031863

DEPRECIATION ON OPENING BALANCE FOR THE H2 2021-22

1519349

(Amount in Rs.)

Account Code	Asset Category	Asset as on 30.09.2021	Depreciation during H2, 2021-22
10.1	Land & Rights	0	0
10.2	Building	311218	4678
10.3	Hydraulic	0	0
10.4	Other Civil Works	388993	5847
10.5	Plant & Machinery	48391891	1368586
10.6	Lines & Cable Network	786366	18684
10.7	Vehicles	79948	0
10.8	Furniture & Fixtures	1754140	49967
10.9	Office Equipment	1177534	68171
	TOTAL	52890090	1515932

0

9355

0

11693

2737172

37368

0

99933

136342

3031863

DEPRECIATION ON OBS, FOR H2 2021-22

JV. NO.

HEAD	A/C CODE	DR.	CR.
Depreciation on leasehold land	77.200	0	
Depreciation on buildings	77.120	4678	
Depreciation on Hydraulic Works	77.130	0	
Depreciation on other civil works	77.140	5847	
Depreciation on plant & machinery	77.150	1368586	
Depreciation on lines & cable networks	77.160	18684	
Depreciation on vehicles	77.170	0	
Depreciation on furniture, fixtures	77.180	49967	
Depreciation on office equipment	77.190	68171	
To			
Provision for depreciation-leasehold land	12.100		0
Provision for depreciation-buildings	12.200		4678
Provision for depreciation-hydraulic works	12.300		0
Provision for depreciation-other civil works	12.400		5847
Provision for depreciation-plant & machinery	12.500		1368586
Provision for depreciation-lines & cable networks	12.600		18684
Provision for depreciation-vehicles	12.700		0
Provision for depreciation-furnitures & fixtures	12.800		49967
Provision for depreciation-office equipment	12.900		68171
TOTAL		1515932	1515932

(Being the provision for depreciation on the Opening Balances (as on 30.09.2021) of fixed assets for the H2 2021-22)

SLDC

DEPRECIATION ON OPENING BALANCES OF FIXED ASSETS FOR THE 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 YearTariff) Regulations, 2015	Depreciation
Land Owned under full title	10.101	0	0	0.00%	0
Land held under lease	10.102	0	0	3.34%	0
APDRP Land	10.104	0	0	0.00%	0
Sub Total		0	0		0
			0		0
Building containing transmission installations	10.201		0	3.34%	0
Office Building	10.202		0	3.34%	0
Temporary erections such as wooden structures	10.203		0	100.00%	0
APDRP building	10.209		0	3.34%	0
Other Buildings	10.204	311218	280096	3.34%	4678
Sub Total		311218	280096.2		4678
Cooling Water System	10.310	0	0	5.28%	0
Cooling Tower & Circulating Water System	10.311	0	0	5.28%	0
Sweet water arrangement including reservoirs, etc.	10.315	0	0	5.28%	0
Plant and Pipeline for water supply in residential colony	10.320	0	0	5.28%	0
Drainage & sweage residential colony	10.322	0	0	5.28%	0
Sub Total		0	0		0
Other Roads	10.401	0	0	3.34%	0
APDRP Other Civil Works	10.415	0	0	3.34%	0
Miscellaneous Civil Works	10.402	388993	350094	3.34%	5847
Sub Total		388993	350094		5847
Transformers	10.501	163904	147514	5.28%	3894
Other plant & equipment	10.502	301214	271093	5.28%	7157
Material handling equipment-earth movers, bulldozers	10.503		0	5.28%	0
Material handling equipment-cement mixers	10.504		0	5.28%	0
Material handling equipment-cranes	10.505		0	5.28%	0
Material handling equipment-others	10.506		0	5.28%	0
Switch-gear including cable connections	10.507		0	5.28%	0
Batteries including charging equipments	10.508	40000	36000	5.28%	950
Fabrication shop/work-shop Plant & Equipment	10.509		0	5.28%	0
Linghtning Arrestors (Pole Type)	10.510		0	5.28%	0
Linghtning Arrestors (Station Type)	10.511		0	5.28%	0
Communication Equipment-Radio & High Frequency carrier system	10.512	44499299	40049369	6.33%	1267563
Communication Equipment-Telephone Lines & Telephones	10.513		0	6.33%	0
Static machine tools & equipments	10.514		0	5.28%	0
Air Conditioning plant static	10.515	587012	528311	5.28%	13947
Air Conditioning plant portable	10.516	449465	404519	9.50%	19215

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
Meter testing laboratory tools & equipment	10.518		0	5.28%	0
Equipment in hospital/clinics	10.519		0	5.28%	0
Tools & Tackles	10.520		0	5.28%	0
Show-room equipment	10.521		0	5.28%	0
Other miscellaneous equipment	10.525	2350997	2115897	5.28%	55860
Sub Total		48391891	43552701.9		1368586
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages higher than 66KV	10.601		0	5.28%	0
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		0	5.28%	0
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on reinforced concrete supports/steel supports 11 KV and above	10.607		0	5.28%	0
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on treated wood supports	10.609		0	5.28%	0
Upgradation transmission & distribution network(33 to 66)	10.610		0	5.28%	0
Under ground cables including joint boxes & disconnecting boxes-11KV	10.611		0	5.28%	0
Under ground cables-cable duct systems	10.603		0	5.28%	0
Metering equipment	10.604	786366	707729	5.28%	18684
Miscellaneous Equipments	10.605		0	5.28%	0
Sub Total		786366	707729.4		18684
Trucks	10.710		0	9.50%	0
Jeeps. Trekkers & Motor Cars	10.730		0	9.50%	0
Other Vehicles	10.740	79948	71953	9.50%	3418
Sub Total		79948	71953		3418
Furniture & Fixtures	10.810	1205709	1085138	6.33%	34345
Electrical wiring, Light & Fan Installations	10.820	548431	493588	6.33%	15622
Others	10.850		0	6.33%	0
Sub Total		1754140	1578726		49967
Calculators	10.901		0	6.33%	0
Typewriters	10.902		0	6.33%	0
Cash Registers in Cash Offices	10.903		0	6.33%	0
Refrigerators & water coolers	10.907		0	6.33%	0
Telephone & EPABX	10.906	95184	85666	6.33%	2711
Computers	10.905	887579	798821	15.00%	59912
Other Office Equipment	10.909	194771	175294	6.33%	5548
Sub Total		1177534	1059781		68171
TOTAL		52890090	47601081		1519349

Annexure III (f)
SLDC TOTAL DEPRECIATION
H2 FY 2021-22

TOTAL SLDC (SLDC DIVISION+LDC CIRCLE), H2, 2021-22

(In Rs.)

10. FIXED ASSETS

		GROSS BLOCK			DEPRECIATION			NET BLOCK	
A/c Code	Description	As at 01.10.2021	Additions/Deletions during H2	As at 31.03.2022	As at 01.10.2021	Depreciation for H2	As at 31.03.2022	As at 31.03.2022	As at 30.09.2021
	TANGIBLE ASSETS								
	OWN ASSETS								
10.1	Land & Rights	0	0	0	0	0	0	0	0
10.2	Building	3,11,218	0	3,11,218	57942	4678	62620	2,48,598	2,48,598
10.3	Hydraulic	0	0	0	0	0	0	0	0
10.4	Other Civil Works	3,88,993	0	3,88,993	41567	5847	47413	3,41,580	341580
10.5	Plant & Machinery	4,83,91,891	0	4,83,91,891	33190426	1368586	34559012	1,38,32,879	1,38,74,840
10.6	Lines & Cable Network	7,86,366	0	7,86,366	118437	18684	137121	6,49,245	6,49,245
10.7	Vehicles	79,948	0	79,948	71954	0	71954	7,994	7994
10.8	Furniture & Fixtures	17,54,140	4,57,430.00	22,11,570	631184	56392	687576	15,23,994	1075111
10.9	Office Equipment	11,77,534	6,00,000.00	17,77,534	674914	76599	751514	10,26,020	434449
	Total	5,28,90,090	10,57,430	5,39,47,520	3,47,86,424	15,30,786	3,63,17,210	1,76,30,310	1,66,31,817

TOTAL SLDC (SLDC DIVISION+LDC CIRCLE), H2, 2021-22

(In Rs. Crore)

10. FIXED ASSETS

A/c Code	Description	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		As at 01.10.2021	Additions/De letions during H2	As at 31.03.2022	As at 01.10.2021	Depreciatio n for H2	As at 31.03.2022	As at 31.03.2022	As at 30.09.2021
	TANGIBLE ASSETS								
	OWN ASSETS								
10.1	Land & Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.2	Building	0.03	0.00	0.03	0.01	0.00	0.01	0.02	0.02
10.3	Hydraulic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.4	Other Civil Works	0.04	0.00	0.04	0.00	0.00	0.00	0.03	0.03
10.5	Plant & Machinery	4.84	0.00	4.84	3.32	0.14	3.46	1.38	1.39
10.6	Lines & Cable Network	0.08	0.00	0.08	0.01	0.00	0.01	0.06	0.06
10.7	Vehicles	0.01	0.00	0.01	0.01	0.00	0.01	0.00	0.00
10.8	Furniture & Fixtures	0.18	0.05	0.22	0.06	0.01	0.07	0.15	0.11
10.9	Office Equipment	0.12	0.06	0.18	0.07	0.01	0.08	0.10	0.04
	Total	5.29	0.11	5.39	3.48	0.15	3.63	1.76	1.66

TOTAL SLDC (SLDC DIVISION+LDC CIRCLE), H2, 2021-22

(In Rs. Crore)

10. FIXED ASSETS									
		GROSS BLOCK			DEPRECIATION			NET BLOCK	
A/c Code	Description	As at 01.10.2021	Additions/Deletions during H2	As at 31.03.2022	As at 01.10.2021	Depreciation for H2	As at 31.03.2022	As at 31.03.2022	As at 30.09.2021
	TANGIBLE ASSETS								
	OWN ASSETS								
10.1	Land & Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10.2	Building	0.03	0.00	0.03	0.01	0.00	0.01	0.02	
10.3	Hydraulic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10.4	Other Civil Works	0.04	0.00	0.04	0.00	0.00	0.01	0.03	
10.5	Plant & Machinery	4.84	0.00	4.84	3.45	0.14	3.59	1.25	
10.6	Lines & Cable Network	0.08	0.00	0.08	0.01	0.00	0.02	0.06	
10.7	Vehicles	0.01	0.00	0.01	0.01	0.00	0.01	0.00	
10.8	Furniture & Fixtures	0.18	0.05	0.22	0.07	0.01	0.07	0.15	
10.9	Office Equipment	0.12	0.06	0.18	0.07	0.02	0.09	0.08	
	Total	5.29	0.11	5.39	3.63	0.17	3.79	1.60	0.00

Annexure III (g)
SLDC TOTAL DEPRECIATION
FY 2021-22

TOTAL SLDC (SLDC DIVISION+LDC CIRCLE), H2, 2021-22

(In Rs. Crore)

10. FIXED ASSETS

A/c Code	Description	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		As at 01.10.2021	Additions/De letions during H2	As at 31.03.2022	As at 01.10.2021	Depreciatio n for H2	As at 31.03.2022	As at 31.03.2022	As at 30.09.2021
	TANGIBLE ASSETS								
	OWN ASSETS								
10.1	Land & Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.2	Building	0.03	0.00	0.03	0.01	0.00	0.01	0.02	0.03
10.3	Hydraulic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.4	Other Civil Works	0.04	0.00	0.04	0.00	0.00	0.00	0.03	0.03
10.5	Plant & Machinery	4.84	0.00	4.84	3.32	0.14	3.46	1.38	1.52
10.6	Lines & Cable Network	0.08	0.00	0.08	0.01	0.00	0.01	0.06	0.07
10.7	Vehicles	0.01	0.00	0.01	0.01	0.00	0.01	0.00	0.00
10.8	Furniture & Fixtures	0.18	0.05	0.22	0.06	0.01	0.07	0.15	0.11
10.9	Office Equipment	0.12	0.06	0.18	0.07	0.01	0.08	0.10	0.05
	Total	5.29	0.11	5.39	3.48	0.15	3.63	1.76	1.81

TOTAL SLDC (SLDC DIVISION+LDC CIRCLE)

(Rs. Crore)

10. FIXED ASSETS

A/c Code	Description	GROSS BLOCK			DEPRECIATION				NET BLOCK	
		As at 1.4.2021	Additions during H1	As at 30.09.2021	As at 1.4.2021	Depreciation during H1	Deduction during the year	As at 30.09.2021	As at 30.09.2021	As at 31.3.2021
	TANGIBLE ASSETS									
	OWN ASSETS									
10.1	Land & Rights	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
10.2	Building	0.03	0.00	0.03	0.01	0.00		0.01	0.03	
10.3	Hydraulic	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
10.4	Other Civil Works	0.04	0.00	0.04	0.00	0.00		0.00	0.03	
10.5	Plant & Machinery	4.70	0.14	4.84	3.18	0.14		3.32	1.52	
10.6	Lines & Cable Network	0.08	0.00	0.08	0.01	0.00		0.01	0.07	
10.7	Vehicles	0.01	0.00	0.01	0.01	0.00		0.01	0.00	
10.8	Furniture & Fixtures	0.17	0.01	0.18	0.06	0.00		0.06	0.11	
10.9	Office Equipment	0.12	0.00	0.12	0.06	0.01		0.07	0.05	
	Total	5.15	0.14	5.29	3.33	0.15	0	3.48	1.81	0

TOTAL SLDC (SLDC DIVISION+LDC CIRCLE) FY 2021-22

(Rs. Crore)

10. FIXED ASSETS

A/c Code	Description	GROSS BLOCK					DEPRECIATION					NET BLOCK	
		As at 1.4.2021	Additions during H1	Additions during H2	Total Addition (H1+H2)	As at 31.03.2022	As at 1.4.2021	Depreciation during H1	Depreciation during H2	Depreciation during FY 2021-22 (H1+H2)	As at 31.03.2022	As at 31.03.2022	As at 31.3.2021
	TANGIBLE ASSETS												
	OWN ASSETS												
10.1	Land & Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10.2	Building	0.03	0.00	0.00	0.00	0.03	0.01	0.00	0.00	0.00	0.01	0.00	0.02
10.3	Hydraulic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.4	Other Civil Works	0.04	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.03
10.5	Plant & Machinery	4.70	0.14	0.00	0.14	4.84	3.18	0.14	0.14	0.27	3.46	1.38	
10.6	Lines & Cable Network	0.08	0.00	0.00	0.00	0.08	0.01	0.00	0.00	0.00	0.01	0.06	
10.7	Vehicles	0.01	0.00	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.01	0.00	0.00
10.8	Furniture & Fixtures	0.17	0.01	0.05	0.05	0.22	0.06	0.00	0.01	0.01	0.07	0.15	
10.9	Office Equipment	0.12	0.00	0.06	0.06	0.18	0.06	0.01	0.02	0.03	0.09	0.09	
	Total	5.15	0.14	0.11	0.25	5.39	3.33	0.15	0.17	0.32	3.64	1.75	0.00

Particulars	FY 2021-22
Gross Fixed Assets (a)	5.39
Gross Fixed Assets excluding Land (b)	5.39
Opening CWIP (c)	-
Grant (CWIP + Assets) (d)	3.91
Grant towards GFA ($e=d*b/(b+c)$)	3.91
Equity (f)	-
Gross Normative Loan ($g=a-e-f$)	1.49
Total Depreciation	0.32
Less : Dep twds assets through Grant/Consumer cont	0.23
Depreciation for the year (excl assets through grant and consumer contribution (to be considered in ARR)	0.09

Annexure IV

Proposed Training for

FY 2022-23 to FY 2024-25

TENTATIVE COST AT SLDC TOWARDS TRAINING (FY 2022-23)

Sl. No	NAME OF TRAINING	TRAINING INSTITUTE	TRAINING FEES(RS.)	TRAVEL AND INCIDENTAL PER HEAD(LUM SUM IN RS.)	TOTAL COST PER HEAD(RS.)	NO OF PERSONS	TOTAL COST (RS.)
1	Open Access & Power Trading	RECIPMT, Hyderabad	15000	NA	15000	12	180000
2	Regulatory Framework in Power Sector	RECIPMT, Hyderabad	10000	NA	10000	8	80000
3	Power System Studies (with simulation software)	PRDC, Chennai	10000	NA	10000	6	60000
4	Power System Communication, SCADA, EMS	PRDC, Chennai	8000	NA	8000	4	32000
5	Power Market Operation	GERMI, Vadodara	5000	NA	5000	5	25000
6	Digital Technology Management for Business Excellence	IIM Calcutta	72000	NA	72000	5	360000
7	Solar Power Generation – Grid Enabling and Balancing	RECIPMT, Hyderabad	5000	NA	5000	10	50000
8	Renewable Energy - Seamless integration and Grid management	GERMI, Vadodara	15000	NA	15000	10	150000
9	Financial Accounting Principles, Policies and Standards	ASCI, Hyderabad	7000	NA	7000	5	35000
	TOTAL IN RUPEES						9,72,000.00

TENTATIVE COST AT SLDC TOWARDS TRAINING (FY 2023-24)

Sl. No	NAME OF TRAINING	TRAINING INSTITUTE	TRAINING FEES(RS.)	TRAVEL AND INCIDENTAL PER HEAD(LUM SUM IN RS.)	TOTAL COST PER HEAD(RS.)	NO OF PERSONS	TOTAL COST (RS.)
1	Smart Grid Technology and its Applications in Power Sector	ASCI, Hyderabad	30000	NA	30000	10	300000
2	Grid Management, Network Monitoring & Loss Reduction	GERMI, Vadodara	10000	NA	10000	8	80000
3	Power System Studies (with simulation software)	PRDC, Chennai	10000	NA	10000	6	60000
4	Power System Communication, SCADA, EMS	PRDC, chennai	8000	NA	8000	4	32000
5	Communication needs in transmission utilities - Use of OPGW and its benefits	GERMI, Vadodara	5000	NA	5000	5	25000
6	Artificial Intelligence for Digital Transformation	IIM Banglore	85000	NA	85000	5	425000
7	Solar Power Generation – Grid Enabling and Balancing	RECIPMT, Hyderabad	5000	NA	5000	10	50000
8	Renewable Energy - Seamless integration and Grid management	GERMI, Vadodara	15000	NA	15000	10	150000
9	Financial Accounting Principles, Policies and Standards	ASCI, Hyderabad	7000	NA	7000	5	35000
	TOTAL IN RUPEES						11,57,000.00

TENTATIVE COST AT SLDC TOWARDS TRAINING (FY 2024-25)

Sl. No	NAME OF TRAINING	TRAINING INSTITUTE	TRAINING FEES(RS.)	TRAVEL AND INCIDENTAL PER HEAD(LUM SUM IN RS.)	TOTAL COST PER HEAD(RS.)	NO OF PERSONS	TOTAL COST (RS.)
1	Ind AS (IFRS) Adoption in Power Sector	RECIPMT, Hyderabad	7500	NA	7500	10	75000
2	Grid Management, Network Monitoring & Loss Reduction	GERMI, Vadodara	10000	NA	10000	8	80000
3	Power System Studies (with simulation software)	PRDC, Chennai	10000	NA	10000	6	60000
4	Power System Communication, SCADA, EMS	PRDC, chennai	8000	NA	8000	5	40000
5	Communication needs in transmission utilities - Use of OPGW and its benefits	GERMI, Vadodara	5000	NA	5000	5	25000
6	Digital Technology Management for Business Excellence	IIM Calcutta	72000	NA	72000	5	360000
7	Solar Power Generation – Grid Enabling and Balancing	RECIPMT, Hyderabad	5000	NA	5000	10	50000
8	Renewable Energy - Seamless integration and Grid management	GERMI, Vadodara	15000	NA	15000	10	150000
9	Financial Accounting Principles, Policies and Standards	ASCI, Hyderabad	7000	NA	7000	5	35000
	TOTAL IN RUPEES						8,75,000.00

Annexure V
SLDC Depreciation
MYT 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				True Up				Estimated			
		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	-	-	-	-	-	-	-	-	-	-	-	-
2	Building	0.03	-	-	0.03	0.03	-	-	0.03	0.03	-	-	0.03
3	Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-
4	Other Civil Works	-	0.04	-	0.04	0.04	-	-	0.04	0.04	0.20	-	0.24
5	Plant & Machinery	4.65	0.06	-	4.70	4.70	0.14	-	4.84	4.84	10.25	-	15.09
6	Lines & Cable Network	0.08	-	-	0.08	0.08	-	-	0.08	0.08	0.01	-	0.09
7	Vehicles	0.01	-	-	0.01	0.01	-	-	0.01	0.01	-	-	0.01
8	Furniture & Fixtures	0.10	0.06	-	0.17	0.17	0.05	-	0.22	0.22	0.02	-	0.24
9	Office Equipment	0.11	0.01	-	0.12	0.12	0.06	-	0.18	0.18	0.03	-	0.21
	Total	4.98	0.17	-	5.15	5.15	0.25	-	5.39	5.39	10.51	-	15.90

(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	-	-	-	-	-	-	-	-
2	Building	0.03	-	-	0.03	0.03	-	-	0.03
3	Hydraulic	-	-	-	-	-	-	-	-
4	Other Civil Works	0.24	0.20	-	0.44	0.44	0.20	-	0.64
5	Plant & Machinery	15.09	-	-	15.09	15.09	39.00	-	54.09
6	Lines & Cable Network	0.09	0.02	-	0.11	0.11	0.02	-	0.13
7	Vehicles	0.01	-	-	0.01	0.01	-	-	0.01
8	Furniture & Fixtures	0.24	0.02	-	0.26	0.26	0.02	-	0.28
9	Office Equipment	0.21	-	-	0.21	0.21	0.05	-	0.26
	Total	15.90	0.24	-	16.14	16.14	39.29	-	55.43

Form 5: Assets & Depreciation

(B) Depreciation

Sr. No.	Particulars	(Rs. Crore)										
		FY 2020-21			FY 2021-22			FY 2022-23				
		Actual			True Up			Estimated				
		Depreciation Rate	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	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year	
1	Land	0.00%	-	-	-	-	-	-	-	-	-	-
2	Building	3.34%	0.00	-	0.00	0.00	0.00	0.01	0.01	-	-	0.01
3	Hydraulic	5.28%	-	-	-	-	-	-	-	-	-	-
4	Other Civil Works	3.34%	-	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00	0.01
5	Plant & Machinery	5.28%	2.92	0.26	3.18	3.18	0.27	3.45	3.45	0.53	3.98	
6	Lines & Cable Network	5.28%	0.01	0.00	0.01	0.01	0.00	0.01	0.01	0.00	0.02	
7	Vehicles	9.50%	0.01	0.00	0.01	0.01	-	0.01	0.01	0.00	0.01	
8	Furniture & Fixtures	6.33%	0.05	0.01	0.06	0.06	0.02	0.08	0.08	0.01	0.09	
9	Office Equipment	6.33%	0.05	0.01	0.06	0.06	0.03	0.09	0.09	0.01	0.10	
	Total		3.04	0.29	3.33	3.33	0.32	3.65	3.65	0.56	4.21	

Sr. No.	Particulars	(Rs. Crore)										
		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	0.00%	-	-	-	-	-	-				
2	Building	3.34%	0.01	-	0.01	0.01	-	0.01				
3	Hydraulic	5.28%	-	-	-	-	-	-				
4	Other Civil Works	3.34%	0.01	0.01	0.02	0.02	0.02	0.04				
5	Plant & Machinery	5.28%	3.98	0.80	4.77	4.77	1.83	6.60				
6	Lines & Cable Network	5.28%	0.02	0.01	0.02	0.02	0.01	0.03				
7	Vehicles	9.50%	0.01	0.00	0.01	0.01	0.00	0.01				
8	Furniture & Fixtures	6.33%	0.09	0.02	0.11	0.11	0.02	0.13				
9	Office Equipment	6.33%	0.10	0.01	0.11	0.11	0.01	0.13				
	Total		4.21	0.84	5.06	5.06	1.88	6.94				

Particulars	FY 2022-23	FY 2023-24	FY 2024-25
Gross Fixed Assets (a)	15.90	16.14	55.43
Gross Fixed Assets excluding Land (b)	15.90	16.14	55.43
Opening CWIP (c)	-	-	-
Grant (CWIP + Assets) (d)	14.16	14.16	53.16
Grant towards GFA ($e=d*b/(b+c)$)	14.16	14.16	53.16
Equity (f)	-	-	-
Gross Normative Loan ($g=a-e-f$)	1.75	1.99	2.28
Total Depreciation	0.56	0.84	1.88
Less : Dep twds assets through Grant/Consumer cont	0.50	0.74	1.81
Depreciation for the year (excl assets through grant and consumer contribution (to be considered in ARR)	0.06	0.10	0.08

Regulatory Formats of SLDC

Index

S. No.	Particulars	Form No.
1	Aggregate Revenue Requirement Summary	F1
2	Repair & Maintenance Expenses	F18
3	Employee Expenses	F19
4	Administration and General Expenses	F20
5	Fixed Assets & Depreciation	F21
6	Interest & Finance Charges	F22
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12	Details of Expenses Capitalised	F24
13	Consumer Contributions & Grants towards cost of capital Assets	F21a
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15	Investment Plan	F4
16	Actual Transmission Works	F4a
17	Breakup of Construction/Supply/Service Packages	F9
18	Details of element wise cost of the project	F9a
19	Calculation of weighted average rate of interest on actual loan	F12a
20	Calculation of normative loans	F12b

Revenue surplus / gap with carrying cost of FY 2020-21

Particulars	True Up of FY 20-21	APR of FY 2021-22	ARR of FY 22-23
Opening Balance	0	0.40	0.40
Recovery/(Addition) during the year	0.40	-	0.40
Closing Balance	0.40	0.40	-
Rate of Interest (%)	10.05%	9.65%	9.65%
Carrying / (Holding Cost)	0.02	0.04	0.02
Total Carrying / (Holding Cost)			0.08

Revenue surplus / gap with carrying cost
Determination of Tariff for the Control Period

Particulars	FY 22-23
Provisional Revenue surplus for FY 2020-21	0.40
Carrying cost on Revenue Surplus for FY 2020-21	0.08
Total Gap / (Surplus)	0.47
Stand alone Annual Revenue Requirement	7.74
Previous Revenue Gap / (Surplus) with carrying cost	0.47
Net Annual Revenue Requirement	8.21
Peak Demand MW for FY 2021-22	2,120.00
Peak Demand MW for FY 2022-23	2,332
Transmission Charge (Rs./ MW/Day)	96.49

Annual Revenue Requirement for SLDC for FY 2022-23 to FY 2024-25

Form - F1

S. No.	Particulars	FY 20-21		FY 21-22				FY 22-23	FY 23-24	FY 24-25
		True up		APR				MYT	MYT	MYT
		Approved in Order dt 07.03.20	SLDC Submission	Approved in Order dtd 15.02.21	FY 21-22 H1	FY 21-22 H2	SLDC Submission	Projected	Projected	Projected
1	O&M Expenses	4.66	4.46	6.84	2.87	2.87	5.73	7.20	8.70	10.43
a	Employee Cost	3.72	3.70	6.07	2.48	2.48	4.96	6.31	7.76	9.31
b	R&M Expenses	0.61	0.43	0.43	0.22	0.22	0.43	0.54	0.59	0.76
c	A&G Expenses	0.33	0.33	0.34	0.17	0.17	0.34	0.35	0.35	0.36
d	Training Expenses	0.10	0.00	0.10	-	0.10	0.10	0.19	0.23	0.26
2	Depreciation	0.09	0.07	0.10	0.05	0.05	0.10	0.06	0.10	0.08
3	Interest & Finance Charges	0.06	0.07	0.12	0.04	0.04	0.09	0.10	0.12	0.14
4	Interest on Working Capital	0.21	0.18	0.30	0.11	0.11	0.23	0.29	0.35	0.42
5	Return on Equity	0.00	-	0.00	-	-	0.00	0.00	0.00	0.00
6	Contribution to Contingency Reserve							0.01	0.01	0.02
7	Less: Non-Tariff Income/ Other Income	0.44	0.12	0.10	0.05	0.05	0.10	0.10	0.10	0.10
8	Aggregate Revenue Requirement	4.68	4.67	7.36	3.02	3.13	6.15	7.74	9.40	11.24
9	Add: Sharing of (Gains)/Loss		0.41							
10	Aggregate Revenue Requirement after sharing of (Gains)/Loss	4.68	5.08	7.36			6.15	7.74	9.40	11.24
11	Revenue with Approved Tariff for FY 2019-20		4.68				7.36			
12	Revenue Gap /(Surplus) for FY 19-20		0.40				-1.21	7.74	9.40	11.24

Calculation of R&M expense

Form - F18

S.No.	Particulars	FY 2020-21		FY 2021-22			
		True up		APR			
		Approved in Order dtd 07.03.20	SLDC Submission	Approved in Order dtd 15.02.21	FY 2021-22 H1	FY 2021-22 H2	Total SLDC Submission
1	Plant & Machinery		0.406		0.31	0.55	0.87
2	Buildings		0.120		0.21	0.38	0.59
3	Civil works		0.016		0.00	0.00	0.00
4	Hydraulic Works		0.000		0.00	0.00	0.00
5	Lines, Cable Networks etc.		0.000		0.00	0.00	0.00
6	Vehicles		0.000		0.00	0.00	0.00
7	Furniture & Fixtures		0.018		0.00	0.00	0.00
8	Office Equipment		0.032		0.00	0.00	0.01
9	Total		0.592		0.53	0.94	1.47
10	Any other items (Capitalisation)				0.00	0.00	
	Total	0.610	0.592	0.430	0.53	0.94	1.47

Normative Calculation of R&M expense

$$R\&Mn = K \times (GFAn-1) \times (WPI \text{ inflation})$$

		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Opening GFA for previous year		4.870	4.980	5.146	5.395	15.905
Closing GFA for previous year		4.980	5.146	5.395	15.905	16.145
Average GFA for previous year		4.925	5.063	5.271	10.650	16.025
K Factor		0.96%	0.96%	1.00%	1.00%	1.00%
WPI Inflation		2.96%	2.41%	2.41%	2.41%	2.41%
Normative R&M Expense		0.049	0.050	0.054	0.109	0.164
AMC Cost of SCADA/EMS		0.382	0.382	0.382	0.382	0.500
Firewall AMC, Website						
Maintenance, Laptop/Desktop AMC, maintenance of Access Control				0.100	0.100	0.100
Normative R&M Expense (After Separation)		0.431	0.432	0.536	0.591	0.764

WPI

FY 2020-21	123.37	1.29%	2.41%
FY 2019-20	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		
Average WPI			

Calculation of Employee expense
Form - F19

S.No.	Particulars	FY 2020-21		FY 2021-22			
		True up		APR			
		Approved in Order dtd 07.03.20	SLDC Submission	Approved in Order dtd 15.02.21	FY 21-22 H1	FY 21-22 H2	Total SLDC Submission
1	Salaries		2.91		1.67	1.67	3.35
2	Additional Pay		0.00		0.00	0.00	0.00
3	Dearness Allowance (DA)		0.47		0.33	0.52	0.85
4	Other Allowances & Relief		0.51		0.26	0.26	0.51
5	Addl. Pay & C.Off Encashment		0.00		0.00	0.00	0.00
6	Interim Relief / Wage Revision		0.00		0.00	0.00	0.00
7	Honorarium/Overtime		0.11		0.00	0.00	0.00
8	Bonus/ Exgratia To Employees		0.00		0.00	0.00	0.00
9	Medical Expenses Reimbursement		0.01		0.00	0.00	0.00
10	Travelling Allowance(Conveyance Allowance)		0.00		0.00	0.00	0.00
11	Leave Travel Assistance		0.00		0.00	0.00	0.00
12	Earned Leave Encashment		0.00		0.00	0.00	0.00
13	Payment Under Workman's Compensation And Gratuity		0.00		0.00	0.00	0.00
14	Subsidised Electricity To Employees		0.00		0.00	0.00	0.00
15	Any Other Item		0.00		0.00	0.00	0.00
16	Staff Welfare Expenses		0.00		0.00	0.00	0.00
17	Apprentice And Other Training Expenses		0.00		0.00	0.00	0.00
18	Contribution To Terminal Benefits		0.68		0.36	0.37	0.73
19	Provident Fund Contribution		0.00		0.00	0.00	0.00
20	Provision for PF Fund		0.00		0.00	0.00	0.00
21	Any Other Items		0.00		0.00	0.00	0.00
22	Total Employee Costs		4.68		2.63	2.82	5.44
23	Less: Employee expenses capitalised		0.00		0.00		0.00
24	Net Employee expenses		4.68		2.63	2.82	5.44
	Total	3.72	4.68	6.07	2.63	2.82	5.44

Normative Calculation of Employee expense

EMP _n = (EMP _{n-1}) x (1+G _n) x (CPI inflation)		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	Base Employee Cost (n-1)	2.54	3.70	4.96	6.31	7.76
2	Avg CPI rate of precedeeding three years	5.35%	6.00%	6.00%	6.00%	6.00%
3	G _n (Growth Factor for nth Year)	1.00%	1.00%	1.00%	1.00%	1.00%
4	Normative Employee Cost (Excl. ROP)	2.70	3.96	5.31	6.76	8.31
5	Approved Additional Expense for increase in No of Employees (TO dt 01.03.19 & 07.03.	1.00	1.00	1.00	1.00	1.00
	Normative Employee Cost for the year (Incl. Revision of Pay)	3.70	4.96	6.31	7.76	9.31

CPI

FY 2020-21	338.69	5.02%	6.00%
FY 2019-20	322.5	7.53%	5.35%
FY 2018-19	299.92	5.45%	4.22%
FY 2017-18	284.42	3.08%	4.28%
FY 2016-17	275.92	4.12%	5.35%
FY 2015-16	265.00	5.65%	
FY 2014-15	250.83	6.28%	
FY 2013-14	236.00		

Average CPI

Calculation of A&G expense

S.No.	Particulars	FY 2020-21		FY 2021-22			
		True up		APR			
		Approved in Order dtd 07.03.20	SLDC Submission	Approved in Order dtd 15.02.21	FY 21-22 H1	FY 21-22 H2	Total SLDC Submission
1	Lease/ Rent/Rates and taxes		-		-	-	-
2	Insurance		0.00		0.00	0.00	0.00
3	Revenue Stamp Expenses Account		-		-	-	-
4	Telephone, Postage, Telegram & Telex Charges		0.03		0.01	0.01	0.01
5	Incentive & Award To Employees/Outsiders		-		-	-	-
6	Consultancy Charges		-		-	-	-
7	Technical Fees		-		-	-	-
8	Other Professional Charges		0.00		0.00	0.00	0.00
9	Conveyance And Travelling		0.05		0.00	0.00	0.01
10	License and Registration Fees		-		-	-	-
11	Vehicle Expenses		0.00		0.04	0.04	0.09
12	Security / Service Charges Paid To Outside Agencies		-		-	-	-
13	Fee And Subscriptions Books And Periodicals		0.00		0.00	0.00	0.00
14	Printing And Stationery		0.01		0.00	0.00	0.00
15	Advertisement Expenses		0.00		-	-	-
16	Contributions/Donations To Outside Institutes / Associations		-		-	-	-
17	Electricity Charges To Offices		0.30		0.11	0.11	0.21
18	Water Charges		-		-	-	-
19	Entertainment Charges		0.01		0.00	0.00	0.00
20	Miscellaneous Expenses		0.00		0.00	0.00	0.00
21	Legal Charges		-		-	-	-
22	Auditor's Fee		-		-	-	-
23	Freight On Capital Equipments		-		-	-	-
24	Purchase Related Advertisement Expenses		-		-	-	-
25	Vehicle Running Expenses Truck / Delivery Van		-		-	-	-
26	Vehicle Hiring Expenses Truck / Delivery Van		-		-	-	-
27	Other Freight		-		-	-	-
28	Total A&G Expenses		0.42		0.17	-	0.34
29	Less: A&G Expenses Capitalised				-	-	-
30	Net A&G Expenses		0.42		0.17	0.17	0.34
31	Net A&G Expenses	0.33	0.42	0.34	0.17	0.17	0.34

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	0.32	0.33	0.34	0.35	0.35
WPI Inflation	2.96%	2.41%	2.41%	2.41%	2.41%
Additional A&G Expenses on account of Separation of SLDC					
Normative A&G Expense for the year	0.33	0.34	0.35	0.35	0.36

WPI

FY 2020-21	123.37	1.29%	2.41%
FY 2019-20	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		

Form 21: Assets & Depreciation

(A) Gross Fixed Assets

		(Rs. Crore)													
Sr. No.	Particulars		FY 2020-21				FY 2021-22				FY 2022-23				
			Actual				True Up				Estimated				
		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	-	-		-	-	-		-	-	-		-		
2	Building	0.03	-		0.03	0.03	-		0.03	0.03			0.03		
3	Hydraulic	-	-		-	-	-		-	-	-		-		
4	Other Civil Works	-	0.04		0.04	0.04	-		0.04	0.04	0.20		0.24		
5	Plant & Machinery	4.65	0.06		4.70	4.70	0.14		4.84	4.84	10.25		15.09		
6	Lines & Cable Network	0.08	-		0.08	0.08	-		0.08	0.08	0.01		0.09		
7	Vehicles	0.01	-		0.01	0.01	-		0.01	0.01	-		0.01		
8	Furniture & Fixtures	0.10	0.06		0.17	0.17	0.05		0.22	0.22	0.02		0.24		
9	Office Equipment	0.11	0.01		0.12	0.12	0.06		0.18	0.18	0.03		0.21		
	Total	4.98	0.17	-	5.15	5.15	0.25	-	5.39	5.39	10.51	-	15.90		

		(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		-			-	-			-					
2	Building		0.03			0.03	0.03			0.03					
3	Hydraulic		-			-	-			-					
4	Other Civil Works		0.24	0.20		0.44	0.44	0.20		0.64					
5	Plant & Machinery		15.09			15.09	15.09	39.00		54.09					
6	Lines & Cable Network		0.09	0.02		0.11	0.11	0.02		0.13					
7	Vehicles		0.01			0.01	0.01			0.01					
8	Furniture & Fixtures		0.24	0.02		0.26	0.26	0.02		0.28					
9	Office Equipment		0.21			0.21	0.21	0.05		0.26					
	Total		15.90	0.24	-	16.14	16.14	39.29	-	55.43					

(B) Depreciation

(Rs. Crore)											
Sr. No.	Particulars	Depreciation Rate	FY 2020-21 Actual			FY 2021-22 True Up			FY 2022-23 Estimated		
			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	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land	0.00%	-	-	-	-	-	-	-	-	-
2	Building	3.34%	0.00	-	0.00	0.00	0.00	0.01	0.01	-	0.01
3	Hydraulic	5.28%	-	-	-	-	-	-	-	-	-
4	Other Civil Works	3.34%	-	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.01
5	Plant & Machinery	5.28%	2.92	0.26	3.18	3.18	0.27	3.45	3.45	0.53	3.98
6	Lines & Cable Network	5.28%	0.01	0.00	0.01	0.01	0.00	0.01	0.01	0.00	0.02
7	Vehicles	9.50%	0.01	0.00	0.01	0.01	-	0.01	0.01	0.00	0.01
8	Furniture & Fixtures	6.33%	0.05	0.01	0.06	0.06	0.02	0.08	0.08	0.01	0.09
9	Office Equipment	6.33%	0.05	0.01	0.06	0.06	0.03	0.09	0.09	0.01	0.10
	Total		3.04	0.29	3.33	3.33	0.32	3.65	3.65	0.56	4.21

(Rs. Crore)											
Sr. No.	Particulars		FY 2023-24 Projected			FY 2024-25 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	0.00%	-	-	-	-	-	-			
2	Building	3.34%	0.01	-	0.01	0.01	-	0.01			
3	Hydraulic	5.28%	-	-	-	-	-	-			
4	Other Civil Works	3.34%	0.01	0.01	0.02	0.02	0.02	0.04			
5	Plant & Machinery	5.28%	3.98	0.80	4.77	4.77	1.83	6.60			
6	Lines & Cable Network	5.28%	0.02	0.01	0.02	0.02	0.01	0.03			
7	Vehicles	9.50%	0.01	0.00	0.01	0.01	0.00	0.01			
8	Furniture & Fixtures	6.33%	0.09	0.02	0.11	0.11	0.02	0.13			
9	Office Equipment	6.33%	0.10	0.01	0.11	0.11	0.01	0.13			
	Total		4.21	0.84	5.06	5.06	1.88	6.94			

Funding

S.No.	Particulars	FY 2020-21		FY 2021-22				FY 2022-23	FY 2023-24	FY 2024-25
		Approved in Order dtd 07.03.20	SLDC Submission	Approved in Order dtd 15.02.21	H1	H2	SLDC Submission	MYT		
1	Grant		-				-	10.250		39.000
2	Equity						-	-		
3	Debt		0.17		0.14	0.11	0.25	0.260	0.240	0.290
	Total Capitalistion	0.06	0.17	0.90	0.14	0.11	0.25	10.510	0.240	39.290

Working of Normative Loan

S.No.	Particulars	FY 20-21		FY 21-22		FY 22-23	FY 23-24	FY 24-25
		True up		APR		ARR	Ensuing Year	Ensuing Year
		Approved in Order dt 07.03.20	SLDC Submission	Approved in Order dtd 15.02.21	SLDC Submission	SLDC Submission	SLDC Submission	SLDC Submission
1	Net Normative Opening Loan	0.44	0.67	0.83	0.77	0.93	1.13	1.26
2	Addition of normative loan during the year	0.06	0.17	0.90	0.25	0.26	0.24	0.29
3	Normative Repayment during the year	0.09	0.07	0.10	0.09	0.06	0.10	0.08
4	Net Normative Closing Loan	0.41	0.77	1.63	0.93	1.13	1.26	1.48
5	Interest Rate	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%
6	Interest Expenses on Loan	0.04	0.07	0.12	0.09	0.10	0.12	0.14
7	Finance Charges	0.02						
8	Total Interest and Finance Charges	0.06	0.07	0.12	0.09	0.10	0.12	0.14

Particulars	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Gross Fixed Assets (a)	5.15	5.39	15.90	16.14	55.43
Gross Fixed Assets excluding Land (b)	5.15	5.39	15.90	16.14	55.43
Opening CWIP (c)	-	-	-	-	-
Grant (CWIP + Assets) (d)	3.91	3.91	14.16	14.16	53.16
Grant towards GFA (e=d*b/(b+c))	3.91	3.91	14.16	14.16	53.16
Equity (f)		-	-	-	-
Gross Normative Loan (g=a-e-f)	1.24	1.49	1.75	1.99	2.28
Less: Cumulative repayment (net depreciation, excluding the depreciation for assets funded through grants, approved by the Commission in True-up Orders) (h)	0.57	0.73	0.33	0.44	0.18
Net Normative loan (i=g-h)	0.67	0.76	1.42	1.55	2.10
Net Normative loan considered for FY 2016-17	0.67	0.76	1.42	1.55	2.10
Total Cumulative Depreciation at the beginning of the	2.36	2.65	2.98	3.54	4.38
Total Depreciation	0.29	0.32	0.56	0.84	1.88
Less : Dep twds assets through Grant/Consumer cont	0.22	0.23	0.50	0.74	1.81
Depreciation for the year (excl assets through grant and consumer contribution (to be considered in ARR)	0.07	0.09	0.06	0.10	0.08

Consumer Contribution & Grant															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			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			0			0			0	0	0	0			
	2	Grant Towards Cost Of Capital Assets / Promoter's Contribution*	3.91	-	3.91	3.91	-	3.91	3.91	-	3.91	3.91	-	3.91	10.25	-	39.00
		(b) Grant From ADB	3.91	-	3.91	3.91	-	3.91	3.91	-	3.91	3.91	-	3.91	-	-	-
			3.91	-	3.91	3.91	-	3.91	3.91	-	3.91	3.91	-	3.91	10.25	-	39.00

Return on Equity

Form - F23

			FY 19-20		FY 20-21		FY 22-23	FY 23-24	FY 24-25
			APR		APR		MYT		
S.No.	Particulars	Units	Approved in Order dtd 07.03.20	Total SLDC Submission	Approved in Order dtd 15.02.21	SLDC Submission	SLDC Submission	SLDC Submission	SLDC Submission
1	Equity (Opening Balance)	Rs. Crore		0.00		-	-	-	-
2	Net additions during the year	Rs. Crore		0		-	-	-	-
3	Less : Reduction during the year	Rs. Crore							
4	Equity (Closing Balance)	Rs. Crore		-		-	-	-	-
5	Average Equity	Rs. Crore		-		-	-	-	-
6	Rate of Return on Equity	%		15.50%		15.50%	15.50%	15.50%	15.50%
7	Return on Equity	Rs. Crore		-	-	-	-	-	-

Interest on Working Capital

Form - F25

S.No.	Particulars	Units	FY 20-21		FY 21-22		FY 22-23	FY 23-24	FY 24-25
			APR		APR		ARR	Ensuing Year	Ensuing Year
			Approved in Order dtd 07.03.20	Total SLDC Submission	Approved in Order dtd 15.02.21	Total SLDC Submission	Total SLDC Submission	Total SLDC Submission	Total SLDC Submission
1	O&M expenses for 1 month	Rs. Crore	0.39	0.37	0.58	0.48	0.60	0.72	0.87
2	Maintenance spares @ 15% of O&M	Rs. Crore	0.70	0.67	1.04	0.86	1.08	1.30	1.57
3	Receivables for two months	Rs. Crore	0.78	0.78	1.39	1.03	1.29	1.57	1.87
	Total Working Capital	Rs. Crore	1.87	1.82	3.01	2.36	2.97	3.60	4.31
	Rate of Interest	%	11.22%	10.05%	10.00%	9.65%	9.65%	9.65%	9.65%
	Interest on Working Capital	Rs. Crore	0.21	0.18	0.30	0.23	0.29	0.35	0.42

SBI MCLR Rate FY 2020-21

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%

FY 2019-20

SBI MCLR Rate FY 2021-22

Effective Date	Interest Rate (%) (1Yr)
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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%

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Non-Tariff Income

S.No.	Particulars	FY 20-21		FY 21-22				FY 22-23	FY 23-24	FY 24-25
		True up		APR				MYT		
S.No.	Particulars	Approved in Order dtd 07.03.20	Total SLDC Submission	Approved in Order dtd 15.02.21	FY 21-22 H1	FY 21-22 H2	Total SLDC Submission	Total SLDC Submission	Total SLDC Submission	Total SLDC Submission
1	Other Non-Tariff Income			0.1						
	Profit on Sale of Fixed Assets		0.02			-	-	-		
	Rentals from staff quarters		0.00		-	-	-	-		
	Rental from contractors/others		0.02							
	Other Miscellaneous receipts		0.08		0.05	0.05	0.10	0.10	0.10	0.10
	Total	0.44	0.12	0.10	0.05	0.05	0.10	0.10	0.10	0.10

S.No.	Particulars	FY 20-21		FY 21-22`				FY 22-23	FY 23-24	FY 24-25
		True up		APR				MYT		
		Approved in Order dtd 01.03.19	Total SLDC Submission	Approved in Order dtd 15.02.21	FY 21-22 H1	FY 21-22 H2	Total SLDC Submission	Total SLDC Submission	Total SLDC Submission	Total SLDC Submission
1	Income Tax Payable	0	-	0	0	0	0	0		

Sharing of Gain/(Losses) -O&M expense

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	4.68	3.70	-0.98	
2	Less: Terminal Liabilities	0.68	0.68	-	-
3	Employee Cost excl. Terminal Liabilities	4.00	3.02	-0.98	-0.33
4	Repair & Maintenance	0.59	0.43	-0.16	-0.05
5	Administrative & General Expenses	0.42	0.33	-0.09	-0.03
6	Total (A)	5.01	3.78	-1.23	-0.41

Note – No sharing of gains or losses has been considered for Terminal liabilities.

Training Expenses

S.No.	Particulars	FY 20-21		FY 21-22				FY 22-23	FY 23-24	FY 24-25
		True up		APR				MYT	MYT	MYT
		Approved in Order dtd 07.03.20	SLDC Submission	Approved in Order dtd 15.02.21	FY 21-22 H1	FY 21-22 H2	Total SLDC Submission	SLDC Submission	SLDC Submission	SLDC Submission
1	Training of Staff and Officers		0.00	0.1		0.1	0.1	0.19	0.23	0.26
3	Others-Actual				-		-			
	Total	0.10	0.00	0.1	0.00	0.10	0.10	0.19	0.23	0.26