

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)
Balance Sheet as at 31st March, 2023

Particulars	Note No.	As on 31st March, 2023	As on 31st March, 2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	1,05,00,00,000.00	1,05,00,00,000.00
(b) Reserves and Surplus	2	(26,04,04,08,605.36)	(25,06,89,56,550.95)
(2) Non-current liabilities			
(a) Long Term Borrowings	3	41,44,88,64,472.62	40,41,66,94,472.62
(b) Other Long Term liabilities		-	-
(3) Current liabilities			
(a) Short-term Borrowings		-	-
(b) Trade Payables	4	13,87,82,58,176.65	9,28,73,27,288.02
(c) Other Current Liabilities	5	39,88,11,14,822.33	37,17,71,07,907.87
(d) Short-term Provisions		-	-
		70,21,78,28,866.24	62,86,21,73,117.56
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible Assets	6	2,34,86,72,922.03	2,42,68,73,787.61
(ii) Intangible Assets		-	-
(c) Non Current Investments	7	1,30,00,000.00	1,30,00,000.00
(b) Capital Work-in-Progress		97,41,03,204.80	77,81,15,293.90
		3,33,57,76,126.83	3,21,79,89,081.51
(2) Current assets			
(a) Inventories		3,72,96,33,960.26	2,99,02,63,196.66
(b) Trade Receivables	8	55,79,48,88,846.20	50,04,52,15,235.14
(c) Cash and Cash Equivalents	9	3,42,42,67,651.53	4,77,85,15,330.91
(d) Short-term Loans and Advances	10	3,85,24,21,332.31	1,74,94,09,324.23
(e) Other current assets	11	8,08,40,949.11	8,07,80,949.11
		66,88,20,52,739.41	59,64,41,84,036.05
		70,21,78,28,866.24	62,86,21,73,117.56

Notes to Accounts

1 to 18

For Rajesh Srivastava & Co.
Chartered Accountants

(CA Rajesh Srivastava)
Partner
M.No. 074792



Accounts Officer (TTPS)

DDA (TTPS)

DA (TVNL)

Accounts Officer (TVNL)

DDA (TVNL)

Place: Ranchi

Date: 28-09-2023

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)
Profit & Loss Statement for the year ended 31st March, 2023

Particulars	Note No.	For the year ended 31st March, 2023	For the year ended 31st March, 2022
I. Revenue from operations	12	9,66,98,97,449.00	5,99,57,83,137.00
II. Other Income	13	23,49,39,815.43	28,88,76,450.33
III. Total Revenue (I + II)		9,90,48,37,264.43	6,28,46,59,587.33
IV. Expenses			
(a) Cost of Material Consumed	14	7,66,62,71,188.76	4,49,62,31,090.73
(b) Employee benefits expenses	15	1,08,40,94,259.33	1,38,70,55,194.79
(c) Finance cost	16	1,08,84,13,031.01	1,03,27,11,805.94
(d) Depreciation and amortisation expenses	6	16,33,18,391.38	18,36,16,166.91
(e) Administration and Other Expenses	17	1,21,88,90,877.08	1,04,91,31,151.13
Total expenses		11,22,09,87,747.56	8,14,87,45,409.50
V. Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)		(1,31,61,50,483.13)	(1,86,40,85,822.17)
VI. Exceptional items		-	-
Prior Period Items	18	34,46,98,429.20	(6,45,09,18,300.65)
VII. Profit/(Loss) before extraordinary items and tax (V-VI)		(97,14,52,053.93)	(8,31,50,04,122.83)
VIII. Extraordinary Items			
IX. Profit/(Loss) before Tax		(97,14,52,053.93)	(8,31,50,04,122.83)
X. Tax Expenses :			
(1) Current Tax		-	-
(2) Deferred Tax Expenses		-	-
XI. Profit/(Loss) for the period from continuing operations (IX-X)		(97,14,52,053.93)	(8,31,50,04,122.83)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Profit/(Loss) for the period (XI+XII)		(97,14,52,053.93)	(8,31,50,04,122.83)

Notes to Accounts

1 to 18

For Rajesh Srivastava & Co.
Chartered Accountants

(CA Rajesh Srivastava)

Partner

M.No. 074792



Accounts Officer (TTPS)

DDA (TTPS)

DA (TVNL)

Accounts Officer (TVNL)

DDA (TVNL)

Place: Ranchi

Date: 28-09-2023

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Note- 1 : Share Capital		
Authorised		
1,10,00,000 equity share of Rs.1,000 each	11,00,00,00,000.00	11,00,00,00,000.00
Issued ,Subscribed and fully paid- up		
10,50,000 equity shares of Rs.1,000 each fully paid up	1,05,00,00,000.00	1,05,00,00,000.00
	1,05,00,00,000.00	1,05,00,00,000.00
Note -2 : Reserve and Surplus		
Opening Balance	(24,82,03,94,339.11)	(23,21,84,35,987.26)
Add: Profit/ (Loss) this year	(1,22,00,14,266.25)	(1,85,05,20,563.69)
	(26,04,04,08,605.36)	(25,06,89,56,550.95)
Note -3 : Long Term Borrowings - Unsecured		
Loans		
From Govt. of Bihar	6,08,89,87,030.84	6,08,89,87,030.84
From Govt. of Jharkhand	57,00,00,000.00	57,00,00,000.00
From BSEB	1,68,39,75,733.00	1,68,39,75,733.00
From PFC (including interest)	-	-
Interest Payable PFC Loan	1,10,11,94,132.61	1,10,11,94,132.61
Interest accrued on Govt. of Bihar Loan	30,43,16,72,676.17	29,48,79,02,676.17
Interest accrued on Govt. of Jharkhand Loan	1,57,30,34,900.00	1,48,46,34,900.00
	41,44,88,64,472.62	40,41,66,94,472.62
Note- 4 : Trade Payable		
Sundry Creditors		
Sundry Creditors (Contractors)	82,83,72,488.57	26,68,95,463.60
Sundry Creditors (Suppliers)	12,13,45,94,030.72	8,64,86,15,246.77
Sundry Creditors (Transporters)	59,86,98,970.03	6,33,77,482.03
Provision for Pending Bills	2,84,97,753.19	3,20,13,307.24
Stale Cheques	16,72,965.77	21,25,237.77
Earnest Money Deposit	8,41,68,658.30	8,61,94,409.30
Security Deposits	6,46,93,226.82	6,26,83,683.65
Retention Money	9,43,49,848.35	8,26,89,424.40
Keep Back	4,32,10,234.90	4,27,33,033.26
	13,87,82,58,176.65	9,28,73,27,288.02



Handwritten signature/initials in blue ink.

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Note- 5 : Other Current Liabilities		
Employees		
Net Salary Payable	42,67,398.35	1,04,73,952.53
Employee Control A/c	91,97,16,755.00	(1,54,60,05,223.00)
Employer & Employee NPS Contribution	(6,46,076.95)	24,09,993.54
Salary Paid Not Accounted	(2,16,891.32)	30,56,401.73
Employees Contribution to GPF	1,81,42,971.00	1,15,71,439.00
Incentive Payable	22,442.00	-
Nigam Contribution to PF Payable	(4,62,373.26)	12,22,425.74
Cont Ben/Lab Welfare	38,63,129.00	1,056.00
Other Deductions from Staff Payable	29,217.00	29,217.00
Group Insurance Payable	(739.60)	(739.60)
LIC Premium Deducted Payable	1,04,26,346.15	54,94,275.15
Recovery Prime Group Saving Scheme	2,25,653.30	2,23,893.30
Other Accrued Expenses	-	-
OWF Liabilities	15,500.00	15,500.00
NPS Employee payable	(2,32,554.00)	(2,32,554.00)
G S S	22,74,556.20	29,91,429.20
Net Pension Payable	(38,98,974.64)	2,94,09,70,360.64
Gratuity Payable	(13,62,592.00)	(13,62,592.00)
Leave Encashment Payable	57,01,50,767.00	42,33,92,995.00
GPF Loan & Interest Recovery Payable	12,89,710.00	10,90,960.00
TDS-194H-Commi/Brok	4,494.00	-
Welfare Fund (Sec.)	480.00	2,200.00
Provision for Gratuity	53,70,48,972.17	42,60,16,749.17
Provision Arre Pay Revision	-	3,08,16,846.00
Provision for GPF Interest	78,28,953.09	62,23,219.09
Pro Libt. Staff Adv	38,49,165.89	-
	2,07,23,36,308.38	2,31,84,01,804.49
Statutory Liabilities	-	
Professional Tax	11,48,118.46	10,67,193.46
TDS - 194C - Contractors	(10,63,401.36)	(8,31,782.00)
TDS - 194C - Transporters	19,62,976.00	19,62,508.00
TDS - 194C - Advert. / Subcon	563.00	563.00
TDS -194I (a)-Rent Land, Build&Furn	(97,942.00)	(97,942.00)
TDS -194I (b)-Rent Land, Build&Furn	63,500.00	63,500.00
TDS - 194J-Profes&Technical Services	(2,35,863.00)	(2,37,056.00)
TDS - 194Q-Purchase	3,43,943.00	2,95,873.00
192 B (TDS Salary)	1,72,56,038.04	69,04,094.16
MAT Payable		
TDS ON SGST	(5,08,859.89)	(2,21,565.24)
TDS ON CGST	(5,00,803.26)	(2,13,508.61)
TDS ON IGST	4,18,735.00	1,46,429.00
Service Tax Payable	(10,07,853.23)	(10,37,991.24)



[Handwritten signature]

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Swacha Bharat Cess Payable	(49,684.71)	(45,812.57)
Krishi Kalyan Cess Tax Payable	(56,237.70)	(52,820.56)
VAT Payable	16,89,230.08	17,04,110.08
Sales Tax Payable	3,47,395.00	3,45,777.00
Input RCM CGST Payable	26,64,843.31	26,67,615.31
Input RCM SGST Payable	26,64,843.31	26,67,615.31
Input RCM IGST Payable	-	21,780.00



Handwritten signature

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Output CGST Payable	10,82,488.00	15,42,189.00
Output SGST Payable	10,82,488.00	15,42,189.00
Output IGST Payable	(1,32,300.00)	(1,32,300.00)
PNB Remittance	1,41,709.00	1,41,709.00
Office Welfare Fund	200.00	200.00
Other Remittance	(1,250.00)	(1,250.00)
House Rent Remittance	19,765.00	19,765.00
Bank Loan Remittance	1,19,493.40	1,19,493.40
Royalty	27,522.00	27,522.00
Electricity Duty	40,203.00	40,203.00
	2,74,19,858.45	1,84,08,300.50
Other Liabilities		
Other Expenses Payable	1,00,74,771.65	5,50,27,580.66
Contingent Income DPS	37,77,11,64,336.04	34,78,47,04,787.58
Telephone and Telex Cost Payable	1,19,547.81	5,65,434.64
	37,78,13,58,655.50	34,84,02,97,802.88
	39,88,11,14,822.33	37,17,71,07,907.87
Note- 7 : Non Current Investments		
Equity Sha-Full Paid (Investment In JOINT VENTURE)	1,30,00,000.00	1,30,00,000.00
	1,30,00,000.00	1,30,00,000.00
Note- 8 : Trade Receivable		
Sundry Debtors	55,79,24,67,183.20	49,98,79,39,572.14
Receivable from BSEB	21,92,015.00	21,92,015.00
Fixed Deposit Account TTPS	2,29,648.00	2,29,648.00
Fund in Transit	-	5,48,54,000.00
	55,79,48,88,846.20	50,04,52,15,235.14



Handwritten signature

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Note- 9 : Cash and Cash Equivalents		
Fixed Deposits	3,90,87,32,425.94	4,44,30,84,280.18
Interest Accrued on investments	1,65,70,778.07	1,65,81,854.07
Cash-in-Hand HO	1,76,442.50	1,76,452.50
Cash-in-Hand TTPS	2,66,434.80	2,46,690.80
	-	
SBI Lalpania- 8017	5,21,00,427.39	2,75,16,428.86
Bank Receipts CA - SBI A/c - 8017	24,600.00	24,600.00
Bank Payments CA - SBI A/c - 8017	(31,486.00)	(17,40,502.00)
Allahabad Bank - 6534	17,82,62,165.53	9,87,97,129.00
Bank Receipts - Allahabad Bank A/c - 6534		5,16,91,81,814.68
Bank Payments- Allahabad Bank A/c - 6534	(6,319.00)	(5,09,67,63,989.54)
HDFC Bank - 3381	1,65,144.24	1,65,144.24
Bank Payments - HDFC A/c - 3381	(1,65,144.00)	(1,65,144.00)
SBI Doranda - 2926	16,54,51,102.84	6,39,57,565.30
BOI Lalpania - 0001	12,53,877.20	31,65,663.14
Bank Receipts - BOI Lalpania A/c - 0001	60,00,000.00	-
Bank Payments - BOI Lalpania A/c - 0001		(1,20,110.00)
HDFC Bank - 5293	31,81,700.00	1,38,400.00
SBI -RMCC	-	630.16
IDBI OD 1101*2387	(79,09,82,671.70)	-
BANDHN BNK OD A/C	(17,10,00,000.00)	-
Presonal Leder Account with Treasury	(49,87,031.00)	(49,87,031.00)
TVNL Gratuity fund A/C - SBI	32,454.08	32,454.08
TVNL Pension fund A/C - SBI	3,73,137.66	3,73,387.46
Bank Account Patna	42,94,759.95	42,94,759.95
SBI (Sectt)	3,61,48,702.99	3,61,48,702.99
Personal Ledger A/c With Treasury	49,87,031.00	49,87,031.00
Personal Ledger A/c With Patna Treasury	87,031.00	87,031.00
Imprest Account	16,000.00	16,000.00
Short term Deposit with Bank	1,33,16,088.04	1,33,16,088.04
	3,42,42,67,651.53	4,77,85,15,330.91



[Handwritten signature]

Tenughat Vidyut Nigam Limited

(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Note- 10 : Short Term Loan & Advances		
TVNL Employee GPF	2,22,97,511.00	2,22,97,511.00
Advance Mobilizations	(9,85,297.00)	(9,85,297.00)
Advance to Others	1,07,05,903.00	1,06,85,903.00
Advance to Contractors - Services	3,16,16,51,950.78	1,08,89,77,953.55
Advance to Employees	1,74,27,727.99	1,58,04,276.99
Advance to Employee - Others	2,55,658.58	2,55,658.58
Oth-Seurity Dep Govt	89,85,213.00	89,85,213.00
Phon-Bills Reco Empl	(56.00)	-
Temporary Advance Recovery Employee	(7,49,453.16)	(3,93,949.16)
Travel Advance Reocory	(4,41,031.00)	(3,72,865.00)
Advance to GPF Trust	23,62,921.00	23,62,921.00
Advance Payment Income Tax	18,00,918.00	18,00,010.00
Telephone Deposits with P&T	5,000.00	5,000.00
Sales Tax Dispute	25,89,94,807.00	25,89,94,807.00
Workmen Comp Rece	21,967.00	21,967.00
MAT CREDIT	13,37,87,934.00	13,37,87,934.00
TDS on Interest from Banks	(19,09,19,165.63)	(19,10,37,413.63)
TDS on Other Income	35,00,39,116.38	33,31,46,870.18
TDS	5,28,59,527.35	5,28,59,527.35
TDS 194Q sale of energy	1,61,16,931.60	40,76,921.60
TCS on Coal Purchase	58,74,822.77	58,74,822.77
TCS206 Purch.ofGoods	6,949.65	-
TDS CGST (Sale)	7,199.50	-
TDS SGST (Sale)	7,199.50	-
TDS IGST (Sale)	15,563.00	-
TDS-194 O-Scrap Sale	29,962.00	-
GPF Remittance Recoverable	(560.00)	(560.00)
GSS Remittance Recoverable	(35,096.00)	(35,096.00)
Group Insurance BSEB	-	-
GPF Advance	40,00,000.00	40,00,000.00
Pay Advance Recovery	(17,02,792.00)	(17,02,792.00)
	3,85,24,21,332.31	1,74,94,09,324.23
Note- 11 : Other Current Assets		
Inter Divsion Transfer A/c	(47,30,11,89,402.23)	(47,30,11,89,402.23)
Loan A/c (TTPS & HO)	35,12,05,93,830.94	35,12,05,33,830.94
Inter Division Clearing A/c	(0.00)	0.00
Loan A/c (PATNA)	12,49,56,01,341.40	12,49,56,01,341.40
ICT on account of capitalization	(23,41,64,821.00)	(23,41,64,821.00)
	8,08,40,949.11	8,07,80,949.11



/s/

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Note -12 : Revenue from Operations		
Fixed Energy Charges	24427,91,512.00	17726,12,909.00
Variable Energy Charges	72271,05,937.00	42231,70,228.00
	96698,97,449.00	59957,83,137.00
Note -13 : Other Income		
Interest on Unfix- As on 31/03/16	14.00	-
Interest on Short-term Deposits	2231,78,932.62	2839,06,153.91
Sale of Scrap	33,08,975.00	7,750.00
Fee Under RTI Act	-	74.00
Sale of Tender Documents	16,75,500.00	12,15,500.00
Other Recoveries Contractors / Supplier	72,708.00	-
Penalty	22,68,050.00	20,02,439.99
Guest House Recoveries	71,424.00	47,010.00
Electricity Charges Recovery	90,300.00	84,035.00
Recovery Rent from Employees Residential	3,74,835.00	3,06,086.00
Recovery of Rent from Others- Residential	12,47,079.00	3,59,990.00
Electricity Chrg Recovered From Employees	(1,95,605.75)	(2,01,564.53)
Electri Chrg Recovered From Oth-Res-Bu	3,31,590.00	72,170.00
Recoveries of Rent - Non Residential	5,09,908.00	10,36,505.00
Other Miscellaneous Receipts	20,06,105.08	40,300.96
	2349,39,814.95	2888,76,450.33
Note - 14 : Cost of Material Consumed		
Consumption		
Consumption Fuel	76609,69,106.07	44751,23,982.59
Consumption Chemical	53,02,082.69	211,07,108.14
	76662,71,188.76	44962,31,090.73



HS

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Note- 15 : Employee Benefit Expenses		
Salaries and Wages	442,023,509.00	478,456,468.43
Generation Incentive	43,079,445.33	-
Overtime Payments	9,036,973.31	15,277,124.47
Dearness Allowance	158,192,094.51	130,039,666.31
Allowance Cash	4,800.00	4,800.00
Allowance House Rent	18,040,133.95	18,173,167.87
Allowance Medical	-	1,465,388.29
Allowance Newspapers	422,071.72	165,173.40
Allowance Transfer Staff	94,827.00	50,880.00
Allowance Special Pay	1,819,529.42	1,846,764.66
Allowance Night Shift	2,096,954.00	2,240,685.00
Allowance Transport	4,076,274.49	3,266,146.62
Allowance Compensatory	508,466.61	526,744.24
Allowance Orderly Pay	559,037.28	227,723.53
Allowance Construction	715,530.05	740,278.51
Allowance Dust	446,380.00	442,840.00
GPF Contribution Employees	580,689.00	
Liveries and Uniforms	1,360,000.00	672,500.00
Honorarium	831,770.00	130,771.00
Leave Encashment at Retirement	28,055,389.00	48,024,741.00
Rounding Off HR	31.22	71.76
Employee Misc. Wage Type	(311,054.57)	(1,954,484.87)
Administration Charge - PF & Other Fund	-	83,783.00
Games & Sports Exps	112,130.00	
Medical Expenses	12,251,665.66	10,035,947.75
Hospital Expenses (Medicines)	120,510.00	264,318.00
Funeral Expenses	20,000.00	60,000.00
Pension (provision as per Actuary)	287,063,858.63	603,738,601.00
Earned Leave Encashment	13,305,150.60	3,091,520.00
Gratuity Settlement	47,976,422.12	48,307,030.82
Er NPS Contribution	10,011,637.00	20,375,715.00
Out of Pocket Exp.to Internal Auditors	705,982.00	
Telephone Deductions	-	
GSS Expenses Nigam Employees	566,184.00	484,007.00
Staff Welfare Expenses	327,868.00	183,680.00
Contribution to Gratuity	-	633,142.00
	1,084,094,259.33	1,387,055,194.79
Note-16 : Finance Cost		
Interest on Delayed Payment on GOB Loan	152,200,000.00	152,200,000.00
Interest on Delayed Payment on GOJ Loan	14,300,000.00	14,300,000.00
Interest on Term Loan-GOJ	74,100,000.00	74,100,000.00
Interest on Loan	38,914,828.00	
Interest on undivided Bihar Loan	791,570,000.00	791,570,000.00
Interest- Others	16,752,624.22	-
Other Exps	-	16,000.00
Other Bank Charges	575,578.79	525,805.94
	1,088,413,031.01	1,032,711,805.94



Tenughat Vidyut Nigam Limited

(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Note-17 : Administration and Other Expenses		
Administration Exp:		
Electricity Duty on Internal Consumption	3,484,880.00	1,870,400.00
Telephone Deductions	-	(941.00)
Worker Traimig programe	100,700.00	687,040.00
Legal Expenses	2,545,616.00	1,867,919.00
Other Professional Charges	1,138,858.00	533,415.25
Consultant Environment Exps	6,000.00	-
Internal Audit Other Expenses	294,988.00	331,494.00
MACP Arrear	705,362.00	207,935.00
Telephone Charges	1,279,228.54	1,555,214.80
Cellular Telephone Charges	-	1,200.00
Internet Expenses	1,149,793.48	1,194,507.39
Travelling Expenses - Non-officers	3,995.00	26,383.00
Travelling Expenses - Officers	361,328.99	82,871.00
Travelling Expenses Directors	3,040.00	-
Travelling Expenses Consultants/Others	113,009.00	115,037.00
Conveyance Expenses	362,775.00	285,535.00
Statutory Audit Fee	365,800.00	277,300.00
Tax Audit Fees - Statutory Auditor	28,320.00	28,320.00
Advertisement Expenses	51,971.00	123,242.00
Printing and Stationery Expsns	379,633.00	286,752.00
Printing Journals & Newsletters Exps	-	1,950.00
Stationery	479,886.00	454,728.00
Electricity Charges	206,019.00	205,700.00
Security Expenses – CISF	207,839,364.71	230,893,413.00
Meeting Expenses	27,450.00	18,374.00
Guest House Expenses	602,904.00	582,734.00
Newspapers, Books and Periodicals Expen	22,270.00	45,065.00
Recurring Grants Educational Instituti	2,428,000.00	2,052,700.00
DAV Recurring Grant	16,000,000.00	14,400,000.00
Postage and Telegram	23,758.00	18,446.00
Office Maintenance Expenses	633,184.00	1,076,135.80
Brokerage & Commission	2,146.51	
Rent-Office Accommodation	2,398,880.00	4,090,680.00
Rent - Guest House	89,736.00	113,256.00



u

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
Insurance Premium Vehicle	126,315.00	124,288.00
Insurance Fidelity	7,364.00	-
Insurance-Cash in Safe & Transit	-	7,364.00
Other Insurance	6,954,953.00	6,944,412.00
Entertainment and Hospitality Expenses	778,690.50	528,274.00
Rates and Taxes-Vehicles	49,340.00	51,385.00
License Fee	367,565.00	2,698,890.00
Consultancy Payments	3,193,740.92	2,146,486.00
Prefeasibilit Report	2,881,908.00	
Miscellaneous Expenses	(3,274,660.00)	6,088,760.24
Corporate Social Responsibility Expense	6,173,312.20	3,955,379.42
Tree Plantation Expenditure - Plant	54,466.00	28,040.00
Transport Vehicle Running Expenses	66,732.00	143,643.00
Freight Charges For Others	-	4,993.00
Vehicle Hiring Charges	12,436,980.94	10,356,448.40
Fuel for Vehichle	1,943,466.00	1,677,228.04
Furnishing Expenses	27,752.00	43,330.00
Workshop and Conference Expenses	14,160.00	
Fees and Subcription	6,223,360.00	4,869,906.00
Festival expenses	407,367.00	374,485.00
Repair & Maintenance Expenses:	-	
A. Maintenance Expenses (Works & Contracts)	328,525,720.74	210,888,294.64
AMC Expenses	204,689,230.02	250,436,827.41
Ash Disposal Expenses	112,336,989.97	100,019,701.41
B. Consumption of Service	-	
Service Consumption General	-	-
Service Consumption Maintenance	-	-
Service Consumption IT	-	-
Service Consumption Admin	-	(752,840.20)
Service Consumption Logistics	-	-
Freight Charges For Material	1,518,905.50	415,785.00
Water Charges- Operation	-	-
Water Cess & Environment Protection Ces	-	-
Inv Diff Chemicals	-	
Inv Diff Const material	0.67	
Inv Diff Spares	160,173.79	
Inv Diff Steel & Other	53,856.00	
Inv Diff Spares Consum Item	1,081.33	
Inv Diff Capital Store	(3,572.69)	
Price Difference MM	(13.75)	(61.15)
C. Consumption of Material		
Consumption Spare	171,233,563.29	106,578,530.63
Consumption Steel & Other	21,814,080.40	14,104,286.44
Consumption Lubricant & Oil	18,643,468.87	13,730,545.28
Consumption Construction Material	20,133,363.26	-
Consumption Consumable Items	54,193,786.01	48,553,989.80
Consumption Tools	3,237,162.85	1,403,801.28
Consumption Valuated Scrap	21,004.87	8,164.25
Consumption Capital Stores	770,367.16	-
Consumption Health & Hospitality	-	274,008.00
	1,218,890,877.08	1,049,131,151.13



Tenughat Vidyut Nigam Limited

(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements

Note-18 : Prior Period Items

Particulars	As at 31 March, 2023	As at 31 March, 2022
Other Prior Period Income	3455,00,814	135,65,258
Prior Period Expenses	8,02,385	64644,83,559
	3446,98,429	-64509,18,301



Handwritten signature in blue ink.

Tenughat Vidyut Nigam Limited
(A Govt. of Jharkhand Undertaking)

Notes forming part of the financial statements
Note-6: Fixed Assets as on 31.03.2023

PARTICULARS	Rate %	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		As at 01.04.2022	Adjustment	Addition	As at 31.03.2023	Up to 01.04.2022	Adjustment	For the year	Up to 31.03.2023	As at 31.03.2023
LAND										
Land Owned		9,09,002.00		-	9,09,002.00					9,09,002.00
Freehold Land		4531,43,252.00		-	4531,43,252.00					4531,43,252.00
Leasehold Land		20,94,152.00		-	20,94,152.00	4,39,085.07			4,39,085.07	16,55,066.93
BUILDING										
Residential Building	1.8	2433,82,488.40		-	2433,82,488.40	1520,74,691.59		43,80,884.79	1564,55,576.38	913,07,796.81
Non Residential Building	3.6	485,68,452.68		-	485,68,452.68	264,20,351.19		17,48,464.30	281,68,815.49	221,48,101.49
Plant Building	3.6	3555,54,403.83		-	3555,54,403.83	3555,54,402.88			3555,54,402.88	1.00
Office building	1.8	258,01,976.74		-	258,01,976.74	157,80,343.98		4,64,435.58	162,44,779.56	100,21,632.76
Other building	1.8	1535,99,816.28		-	1535,99,816.28	1036,33,201.52		27,64,796.69	1063,97,998.22	472,01,818.06
SEMI MGR Railway siding	3.6	12781,39,562.02		-	12781,39,562.02	1840,52,096.93		460,13,024.23	2300,65,121.16	10480,74,440.86
Service Building/Auxiliary Building	1.8	1850,89,069.05		-	1850,89,069.05	1080,25,716.53		33,31,603.24	1113,57,319.77	737,31,749.28
Pucca Road	1.8	1495,04,338.59		-	1495,04,338.59	822,25,577.66		26,91,078.09	849,16,655.75	645,87,682.84
Boundary Wall	1.8	302,32,570.27		-	302,32,570.27	113,36,867.29		5,44,186.26	183,51,516.72	188,95,702.98
Kacha Road	1.8	425,30,518.74		-	425,30,518.74	170,81,893.30		7,65,549.34	178,47,442.64	254,48,625.44
Water Tower/ treatment plant	3.6	483,29,082.00		-	483,29,082.00	483,29,081.00			483,29,081.00	1.00
Ash Pond	1.8	750,76,850.00		-	750,76,850.00	318,07,763.66		13,51,383.30	331,59,146.96	432,69,086.34
Auxiliary pond	1.8	158,20,902.00		-	158,20,902.00	73,24,683.75		2,84,776.24	76,09,459.99	84,96,218.25
Play Ground										
Plantation		6,32,909.98		-	6,32,909.98	58,244.16			58,244.16	5,74,665.82
Chimney	1.8	2285,87,486.75		-	2285,87,486.75	1394,81,675.92		41,14,574.76	1435,96,250.68	849,91,236.07
Channel	1.8	35,66,125.50		-	35,66,125.50	9,88,264.23		64,190.26	10,52,454.49	25,13,671.02
Ventilation	1.8	43,91,306.00		-	43,91,306.00	26,24,873.98		79,043.51	27,03,917.48	16,87,388.52
Temporary Shed	100	13,27,778.00		-	13,27,778.00	13,27,777.00			13,27,777.00	1.00
PLANT&MACHINERY										
Pretreatment Plant	3.6	588,92,198.00		-	588,92,198.00	588,92,197.00			588,92,197.00	1.00
Ash handling Plant	3.6	1661,81,546.14		-	1661,81,546.14	1661,81,545.14			1661,81,545.14	1.00
Transmission plant	3.6	353,91,098.00		-	353,91,098.00	353,91,097.00			353,91,097.00	1.00
Boiler Plant	3.6	47848,69,344.37		-	47848,69,344.37	47848,69,343.37			47848,69,343.37	1.00
Turbo Generator	3.6	29794,09,198.42		-	29794,09,198.42	29422,70,386.17	41,397.71	371,38,811.25	29794,50,595.13	371,38,812.25
Auxiliaries in steam Power Plant	3.6	1123,06,752.34		-	1123,06,752.34	1040,07,057.52		82,99,693.82	1123,06,751.34	70,27,060.37
Coal Handling Plant	3.6	10597,69,313.76		-	10597,69,313.76	10597,69,312.76			10597,69,312.76	1.00
Air Conditioning Plant	6	296,18,144.00		-	296,18,143.00	296,18,143.00			296,18,143.00	1.00
D.M. Plant	3.6	182,54,922.68		-	182,54,922.68	169,94,413.26		6,57,177.22	176,51,590.47	12,60,509.42
Discharge Channel	1.8	1001,96,610.90		-	1001,96,610.90	303,44,497.47		18,03,539.00	321,48,036.47	680,48,574.43
water Arrangement	2.57	8,13,433.47		-	8,13,433.47	4,77,127.21		20,905.24	4,98,032.45	3,36,306.26
C&I	3.6	3430,76,955.03		-	3430,76,955.03	2321,58,899.51		123,50,770.38	2445,09,669.89	1109,18,055.52
Fire protection system	3.6	954,20,659.20		-	954,20,659.20	954,20,658.20			954,20,658.20	1.00
Fuel oil handling Plant	3.6	641,63,371.00		-	641,63,371.00	641,63,370.00			641,63,370.00	1.00
Switch Yard	3.6	14769,10,649.00		-	14769,10,649.00	14769,10,648.00			14769,10,648.00	1.00
C.W. Pump House	3.6	4665,79,378.00		-	4665,79,378.00	4665,79,377.00			4665,79,377.00	1.00
Compressed Air system	3.6	112,86,014.00		-	112,86,014.00	112,86,013.00			112,86,013.00	1.00
Telecommunication system	6	47,75,757.05		-	47,75,757.05	47,75,756.05			47,75,756.05	1.00
Cable Works	2.57	1280,38,396.00		-	1280,38,396.00	992,09,573.66		288,28,821.34	1280,38,395.00	288,28,822.34
L.P. Piping Including fittings	2.57	215,70,495.96		-	215,70,495.96	128,36,149.04		5,54,361.75	133,90,510.78	87,34,346.92
T.B. Screen	3.6	16,66,205.00		-	16,66,205.00	16,66,204.00			16,66,204.00	1.00
Transformer oil Filtration Plant	3.6	13,63,329.00		-	13,63,329.00	13,63,328.00			13,63,328.00	1.00
Transformer	3.6	309,52,433.43		-	309,52,433.43	309,52,433.43	1.00	11,14,287.60	11,14,288.60	298,38,144.83
Weigh Bridge	3.6	13,41,850.00		-	13,41,850.00	13,00,042.19		41,806.81	13,41,849.00	41,807.81



Handwritten signature and initials.

3.6	Stop Log Gate	42,38,753.00		-	42,38,753.00	42,38,752.00		42,38,752.00	1.00	1.00
3.6	Fire water pump house	80,56,658.00		-	80,56,658.00	80,56,657.00		80,56,657.00	1.00	1.00
2.57	Hydrogen plant	16,09,749.06		-	16,09,749.06	9,37,516.78	41,370.55	9,78,887.33	6,30,861.73	6,72,232.28
2.57	Over Head Line	104,78,287.48		-	104,78,287.48	91,73,459.58	2,69,291.99	94,42,751.57	10,35,535.91	13,04,827.90
3.6	Service Line	3,11,550.00		-	3,11,550.00	3,11,549.00		3,11,549.00	1.00	1.00
3.6	Line on concrete support	56,34,963.00		-	56,34,963.00	56,34,962.00		56,34,962.00	1.00	1.00
3.6	13.2 KVA line but not exceeding (6.6 KV ¹)	34,68,519.00		-	34,68,519.00	34,68,518.00		34,68,518.00	1.00	1.00
2.57	Over head 6.6 KVA Power Station Plant	60,94,448.27		-	60,94,448.27	49,10,788.25	1,56,627.32	50,67,415.57	10,27,032.70	11,83,660.02
3.6	33 KV line	1,45,485.00		-	1,45,485.00	1,45,484.00		1,45,484.00	1.00	1.00
3.6	LT Line	4,53,587.00		-	4,53,587.00	4,53,586.00		4,53,586.00	1.00	1.00
6	Street Light	6,52,726.00		-	6,52,726.00	6,52,725.00		6,52,725.00	1.00	1.00
6	Lighting Arrestor	32,12,705.00		-	32,12,705.00	32,12,704.00		32,12,704.00	1.00	1.00
3.6	Switch Gear	128,28,162.00		-	128,28,162.00	128,28,161.00		128,28,161.00	1.00	1.00
3.6	Solar panel at DAV School	32,29,875.00		-	32,29,875.00	1,16,275.50	1,16,275.50	2,32,551.00	29,97,324.00	31,13,599.50
6	Lighting Arrangement	367,22,214.00		-	367,22,214.00	367,22,213.00		367,22,213.00	1.00	1.00
6	Telephone Line	46,20,065.08		-	46,20,065.08	44,87,559.80	1,32,504.28	46,20,064.08	1.00	1,32,505.28
6	D.G.Set	135,19,226.00		-	135,19,226.00	135,19,225.00		135,19,225.00	1.00	1.00
3.6	OEM Spares	78,85,938.00		-	78,85,938.00	78,85,937.00		78,85,937.00	1.00	1.00
6	V-Sat	4,59,316.40		-	4,59,316.40	2,37,884.36	27,558.98	2,65,443.34	1,93,873.06	2,21,432.04
18	Cranes	115,36,779.00		-	115,36,779.00	115,36,778.00		115,36,778.00	1.00	1.00
18	Heavy Vehicles (Dozer)	473,91,656.00		-	473,91,656.00	473,91,655.00		473,91,655.00	1.00	1.00
FURNITURE & FITTINGS										
6	Internal Wiring Including Fittings	57,475.00		-	57,475.00	57,474.00		57,474.00	1.00	1.00
6	Office Equipment	115,48,190.56	8,76,331.60		124,24,522.16	74,08,668.23	6,92,891.43	81,01,559.66	43,22,962.50	41,39,522.33
3.6	Refrigeration and Cooling Equipments	12,61,197.00		-	12,61,197.00	6,40,909.14	45,403.09	6,86,312.24	5,74,884.76	6,20,287.86
6	Furniture & Fixture	116,73,478.98		-	116,73,478.98	116,73,477.98		116,73,477.98	1.00	1.00
6	Misc. Equipment	16,66,295.06	14,72,225.00		31,38,520.06	3,77,152.92	99,977.70	4,77,130.62	26,61,389.44	12,89,142.14
	SAP System	572,87,348.66			572,87,348.66	101,37,053.81		101,37,053.81	471,50,294.85	471,50,294.85
VEHICLES										
6	Vehicles	35,79,314.28		-	35,79,314.28	24,02,091.81	2,14,758.86	26,16,850.67	9,62,463.61	11,77,220.28
3.6	Cycle	1,499.00		-	1,499.00	1,498.00		1,498.00	1.00	1.00
TOTAL TTPS (A)		156087,55,558.41	4,11,348.00	844,64,854.82	156936,31,761.23	131936,72,447.30	41,397.71	1612,04,824.71	23387,13,091.51	24150,83,109.92
Assets (Ranchi)										
6	IT and Software	66,49,967.60		-	66,49,967.60	43,34,831.80	3,98,998.06	47,33,829.86	19,16,137.74	23,15,135.80
6	Furniture & Fixture	98,19,919.71	1,29,250.00		99,49,169.71	71,09,783.47	5,89,195.18	76,98,978.66	22,50,191.05	27,10,136.24
100	Temporary Shed	4,39,823.00		-	4,39,823.00	4,39,822.00		4,39,822.00	1.00	1.00
6	Office Equipment	120,15,841.54	1,53,470.00		121,69,311.54	71,32,909.41	7,20,950.49	78,53,859.90	43,15,451.64	48,82,932.13
6	Communication Equipment	15,31,908.20		-	15,31,908.20	10,60,273.72	91,914.49	11,52,188.21	3,79,719.99	4,71,634.48
6	Vehicle	51,69,324.00		-	51,69,324.00	37,88,240.46	3,10,159.44	40,98,399.90	10,70,924.10	13,81,083.54
TOTAL RANCHI (B)		356,26,784.05	-	2,82,720.00	359,09,504.05	238,65,860.86	-	259,77,078.53	99,32,425.52	117,60,923.19
Coal Block(Latehar)										
6	Office Equipment	39,150.00		-	39,150.00	9,396.00	2,349.00	11,745.00	27,405.00	29,754.00
TOTAL Coal Block (C)		39,150.00	-	-	39,150.00	9,396.00	2,349.00	11,745.00	27,405.00	29,754.00
TOTAL (A+B+C)		156444,21,492.46		847,47,574.82	157295,80,415.28	132175,47,704.16	1633,18,391.38	133809,07,493.25	23486,72,922.03	24268,73,787.11



Handwritten signatures and initials in blue ink, including a large signature and several smaller initials.