

Note 12 A Tangible Assets

Sl No	Tangible assets	A/C Code	Gross block				A/C Code	Accumulated depreciation and impairment				Net block		
			Balance as at 1 April, 2020	Additions	Disposals	Balance as at 31 Sept, 2020		Rate	Balance as at 1 April, 2020	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Balance as at 31 Sept, 2020	Balance as at 31 March, 2019	
			Rs	Rs	Rs	Rs		%	Rs	Rs	Rs	Rs	Rs	
12-1	Land Freehold	10.1	20,30,61,871	2,62,70,892	-	22,93,32,763	12.1	-	-	-	-	22,93,32,763	20,30,61,871	
12-2	Buildings	10.2	1,52,30,60,683	2,18,29,302	-	1,54,48,89,985	12.2	3.34	36,80,71,473	2,58,48,327	-	39,38,19,800	1,15,68,70,185	1,15,49,88,210
12-3	Hydraulic Works	10.3	5,04,39,884	12,43,154	-	5,16,83,038	12.3	5.28	2,04,10,965	13,31,613	-	2,17,42,578	2,99,40,460	3,00,28,919
12-4	Other Civil Works	10.4	6,27,50,777	6,29,847	-	6,27,50,777	12.4	3.34	1,24,53,660	10,47,938	-	1,35,01,598	4,92,49,179	5,02,97,118
12-5	Plant and Equipment	10.5	12,42,31,75,320	4,06,96,856	11,72,94,665	12,34,65,78,611	12.5	5.28	3,02,93,26,375	24,77,65,108	3,27,65,323	3,24,43,26,160	9,10,22,53,451	9,30,38,48,944
12-6	Line Cable Networks	10.6	59,26,54,82,311	1,80,34,94,518	31,86,91,000	80,75,02,85,929	12.6	5.28	11,08,85,33,327	1,56,54,45,854	22,56,47,412	12,42,83,31,769	48,32,19,54,160	48,17,69,48,983
12-7	Vehicles	10.7	8,94,73,080	-	91,855	8,93,81,205	12.7	9.50	5,44,48,847	41,60,971	-	5,86,18,818	3,07,62,387	3,50,24,213
12-8	Furniture and Fixtures	10.8	7,74,10,116	15,35,107	4,18,312	7,85,26,913	12.8	6.33	13,33,43,760	24,80,031	-	13,57,93,800	-5,72,66,887	-5,59,33,652
12-9	Office equipment	10.9	5,23,59,071	-	68,42,065	4,55,17,006	12.9	6.33	1,23,85,153	16,57,165	-	1,40,42,318	3,14,74,688	3,99,73,918
12-10	Land Lease hold	#	13,43,536	-	-	13,43,536	12.1	-	-	-	-	-	13,43,536	13,43,536
	Total		73,74,85,56,631	1,89,57,01,876	44,33,37,897	75,20,02,99,763			14,71,89,73,569	1,84,97,16,007	25,84,12,735	16,31,02,76,841	58,89,00,13,922	59,02,95,83,059
	Less: Contributions, grants and subsidies towards cost of Capital assets		(17,38,60,25,402)			(20,50,82,73,463)							38,38,17,40,459	41,84,35,57,657
	Previous year		54,18,30,31,375	10,28,45,93,467	2,43,61,01,546	62,04,78,15,683			12,13,42,83,399	1,95,13,76,717	45,44,33,708	13,63,12,26,408	48,41,65,89,286	42,04,87,47,875

Depreciation and amortisation relating to continuing operations:

Sl No	Particulars	For the year ended	For the year ended
		30.09.2020	31.03.2020
12-9	Depreciation and amortisation for the year on tangible assets as per Note 12 A	1,84,97,16,007	3,49,90,03,595
	Less: Utilised from revaluation reserve	-	-
	Depreciation and amortisation relating to continuing operations	1,84,97,16,007	3,49,90,03,595

Inadvertently in the preceding years lease hold land was accounted as free-hold land and now same is rectified. The Capital Grants received from Government and consumer contribution towards cost of capital assets aggregating to Rs.2050.83 Crores is reduced from Gross Block and shown in Balance Sheet. The Consumer contributions and Government grants towards cost of capital assets cannot be identified to relevant fixed assets. Hence, the same is treated as related to the Lines, Cables & Networks Assets group and deducted directly from the total Gross Fixed Assets. The corresponding depreciation on these assets provided at respective Accounting Units has been reduced from Depreciation for the year @5.28% which works out to Rs.108.28 Crs duly passing a journal entry at Head Office.

12A1. Contributions, grants and subsidies towards cost of Capital assets

Sl No	Particulars	A/C Code	As at 31st Sept, 2020	As at 31st Mar, 2020
12-B-1	Capital Grants			
	Opening balance	55.1, 55.3	22,82,58,73,332	19,66,30,99,507
12-B-2	Add: Received during the year		55,09,37,662	3,22,27,73,825
	Closing balance		23,37,68,10,994	22,82,58,73,332

Details of Contributions, grants and subsidies towards cost of Capital assets

Sl No	Particular	A/c Code	For the year ended	
			As at 31st Sept, 2020	As at 31st Mar, 2020
12-B-1	Consumers contribution towards cost of capital	55.1	16,31,90,56,937	15,77,72,71,275
12-B-2	Grants towards Cost of Capital assets	55.3	7,05,77,52,057	7,04,86,02,057
	Total		23,37,68,10,994	22,82,58,73,332


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12 B. CAPITAL WORKS IN PROGRESS

Sl No	Particulars	A/C Code	For the year ended	For the year ended
			30.09.2020	31.03.2020
12-C-1	Capital Work in Progress		Rs	Rs
		14.110 To 14.150	90,90,70,109	75,63,31,412
		14.151 To 14.426	8,42,36,98,501	8,56,98,82,528
		14.450 to 14.910	11,37,15,450	5,84,86,680
		CWIP Categoriased	14.906 & 14.907	-12,28,77,437
	Sub Total	9,32,36,04,623	7,36,15,23,191	
12-C-2	Completed works (to be categorised)	15.5	1,63,92,740	1,36,51,23,093
	Written down value of Faulty/Dismantled Assets	16.2	44,83,59,798	38,09,08,282
	Consumers contribution towards cost of capital	55.1	(2,86,85,37,531)	(2,31,75,89,869)
			6,91,98,19,630	8,78,89,54,607

Note: 1) During FY-2019-20 Rs.90.52 Crores Assets has been created out of Consumer Contributions of Rs. 322.28 Crores and difference amounting to Rs. 231.78 Crores is depicted under capital works in progress. Further total asset created out of Grants and Consumer contribution up to 31.03.2020 to the tune of Rs. 2050.83 Crores is reduced from total assets as per AS 12.
2) An amount of Rs.67.44 Crores in Account code 55.1 includes Grant of Flood related activities.

12 C. Intangible assets:

Sl No	Particulars	A/C Code	For the year ended	For the year ended
			30.09.2020	31.03.2020
12-10	Software acquired / Purchased for internal use	18.101 & 18.102	Rs	Rs
			18,89,24,723	17,35,19,614
			18,89,24,723	17,35,19,614

Note - Land owned under full titles (A/c Code 10.101) includes the following lands which are under correspondence/dispute and case is before Court

Sl. No.	Name of the place	Survey/ Cts No.	Area	Remarks
Basavanna Bagewadi Division (Basavanna Bagewadi Sub Division)				
1	33 KV Sub Station at Malaghan	155/2A 155/2B	5 Acres	Land acquired through Bijapur Municipality. Upgraded to 110 KV Station. Matter pending in court.

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Note 13 Non-current investments

SI No	Particulars	As at 30.09.2020			As at 31.03.2020		
		Quoted #	Unquoted #	Total	Quoted	Unquoted	Total
13 -1	Investments (At cost):						
	Non Trade investments						
13 -1-1	Investment in equity instruments (give details separately for fully / partly paid up instruments) Controlled special purpose entities						
	i) M/s. Power Company of Karnataka Ltd (PCKL) (PTC-20.271) (25098 Equity Shares of Rs. 1000 Each)	-	1,00,000	1,00,000	-	1,00,000	1,00,000
	ii) M/s. Priyadarshini Jurala Hydro Electric Project (PTC-20.272)	-	14,00,00,000	14,00,00,000	-	14,00,00,000	14,00,00,000
	Total	-	14,01,00,000	14,01,00,000	-	14,01,00,000	14,01,00,000
	Aggregate amount of unquoted investments			14,01,00,000			14,01,00,000

Note: PCKL has reduced the Share Capital and refunded the same ESCOMs vide their Board Resolution No. 57/09 dtd: 25.09.2019 and letter No.: PCKL/AS/A70/709/09-10/281 dtd: 07.05.2020.

Two equity shares worth of Rs.1,000 each are held in the name Managing Director, PCKL against the nominee of HESCO. However, these shares will be issued in the name of HESCO by PCKL shortly as per oral discussion had with PCKL authorities.

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Note 14 Long-term loans and advances

SI No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
14 -1	Capital advances			
14 -1-1	Secured, considered good	25.501, 502 & 507	1,46,29,061	38,65,273
	Cash Advance	26.601, 602 & 603	44,69,03,672	51,57,42,982
	Material Advance	26.605	1,35,48,49,882	1,75,08,21,470
14 -2	Deposit with Government			
14 -2-1	Secured, considered good	28.930,933,935	11,85,78,264	11,27,19,525
	Total		1,93,49,60,879	2,38,31,49,250

Note:

1) Arbitration on suit filed against the Company by Contractor. Matter pending at Hon'ble City Civil Session Judge Bangalore (Amount Claimed by Contractor Rs.31.05 Crores less Amount Payable as per Company Rs.3.22 Crores.

2) The Company had filed an appeal before the Joint Commissioner of Commercial Tax (Appeal), Hubli against the sales tax demand raised of Rs.9.90 crs for the period from 2005-06 to 2009-10 by the Asst. Commissioner of Commercial Taxes, Hubli by depositing Rs.3.15 Crores towards preferring Appeal which is included in item (14-2-1) above. The said Appeal was finalised and ordered on 18.04.2019 in favour of HESCOM and ordered for refund the deposit amount as per applicable norms.

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Note 15 Other non-current assets

SI No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
15 -1	Long-term trade receivables			
15 -1-1	Subsidy receivable from GOK Unsecured, considered good	28.611,613,615,6 16,617,618,620 & 621	5,66,73,12,269	5,66,72,96,431
15-1-2	Amount receivable from Government against waiver of IP sets dues in respect of IP sets Consumers who have paid the IP sets Dues during the year 2001-02 and 2002-03.	28.614	53,65,56,915	53,65,56,915
15 -1-1	Amount receivable from Karnataka Power Loom Development Board – GOK towards Special Nekar Package Scheme.	28.619	60,16,76,894	51,34,81,560
15 -2	Inter Company Transactions	28.918,919, 920,921,922, 924,926 & 928	21,39,86,692	2,99,81,429
15 -3	Regulatory Asset-KERC	28.908	-	12,86,46,78,952
	Total		7,01,95,32,770	19,61,19,95,287

Note: Subsidy receivable from GoK includes:

(i) an amount of Rs.341.83 Crores account code 28.620 towards Rural Electrification Loss for the period 2002-03 to 2004-05. The Company has been pursuing for recovery of the same. As the amount represents receivable from the Government of Karnataka no provision for the same has been made.

(ii) The GOK vide order No. EN 34 PSR 2008 dated 19.08.2010 has ordered to refund the amount paid by the farmers during the period from 01.04.2001 to 31.03.2003 to them and the same is implemented by HESCOM and an amount of Rs.53.66 Crores is shown as receivable from GOK under account code 28.614.

Note 16 Current investments

SI No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
16-1	-----		-	-
16-2	-----		-	-
16-3	-----		-	-
16-4	-----		-	-
			-	-

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Note 17 Inventories

SI No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
17 -1	Stores and spares	22.610, 641, 660, 700, 810, 820 & 16.1	1,74,82,14,048	1,51,61,40,254
17 -2	Goods-in-transit	22.450	8,55,340	2,21,214
Total			1,74,90,69,388	1,51,63,61,468

Details of Inventories are as below

SI No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
17 -2-1	Materials Transferred within the Division	22.450	8,55,340	2,21,214
17 -1-1	Materials Stock Account	22.610	1,40,92,51,657	1,45,67,85,894
17 -1-2	Material imprest Account	22.641	20,59,804	1,23,13,846
17 -1-3	Materials pending Inspection	22.660, 680	16,12,365	15,86,125
17 -1-4	Obsolete Materials Account	22.710, 720, 730, 731, 760	(7,68,07,099)	(29,86,17,766)
	Materials stock Excess / Shortage Pending Investigation.			
17 -1-5	Stock Excess pending Investigation.	22.810	(20,10,944)	(19,71,126)
17 -1-6	Stock Shortage pending investigation.	22.820	91,23,263	91,46,551
			1,34,40,84,386	1,17,94,64,738
	Assets not in use			
17 -1-7	Written down value (WDV) of obsolete / scrapped assets.	16.102, 103, 104, 105, 106, 107, 109	40,49,85,002	33,68,96,730
Total			1,74,90,69,388	1,51,63,61,468



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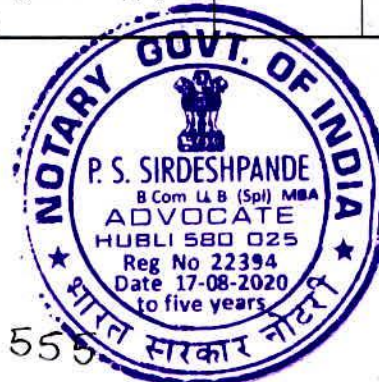
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Note 18 Trade receivables Against Supply of Power

SI No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
18 -1	Outstanding for a period less than six months from the date they were due for payment			
18 -1-1	Unsecured, considered good	23.1, 23.2, 23.3 & 23.7	21,45,91,13,340	18,68,05,13,400
18 -1-2	Less: Revenue Suspense, Revenue collection Pending Classification	47.607 , 47.609	(3,17,94,135)	(9,35,78,004)
18 -2	Outstanding for a period exceeding six months from the date they were due for			
18 -2-1	Unsecured, considered good	23.5	-	30,15,08,625
			-	30,15,08,625
			21,42,73,19,205	18,88,84,44,021
18 -2-2	Less: Provision for withdrawal of Revenue demand	23.8	(7,16,34,755)	(1,35,81,13,414)
18 -2-3	Less: Provision for doubtful trade receivables	23.9	(10,26,70,506)	(29,70,91,473)
			(17,43,05,261)	(1,65,52,04,887)
	Total		21,25,30,13,944	17,23,32,39,140

Details of Sundry Debtors are as below

SI No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
	RECEIVABLES AGAINST SUPPLY OF POWER. Unsecured Considered Good			
18 -1-1-1	Sundry Debtors for sale of Power – LT	23.1	12,55,98,91,230	10,62,17,12,378
18 -1-1-2	Sundry Debtors for sale of Power - HT	23.2	2,24,55,38,319	1,65,78,38,879
18 -1-1-3	Sundry Debtors for Electricity Tax	23.3	90,01,19,997	80,33,14,019
18 -1-1-4	Dues from Permanently disconnected consumers	23.5	-	30,15,08,625
18 -1-1-5	Sundry debtors - miscellaneous dues from consumers (Interest on Revenue Arrears)	23.700	5,75,35,63,794	5,59,76,48,124
	Sub Total		21,45,91,13,340	18,98,20,22,025
	Less:			
18 -1-1-7	Provision for withdrawal of Revenue demand	23.800, 801. 802	(7,16,34,755)	(1,35,81,13,414)
18 -1-1-8	Provision for Doubtful Dues from consumers (Credit Account)	23.9	(10,26,70,506)	(29,70,91,473)
18 -1-5	Revenue Suspense, Revenue collection Pending Classification	47.607, 47.609	(3,17,94,135)	(9,35,78,004)
	Total (Net Receivables against Supply of Power)		21,25,30,13,944	17,23,32,39,134



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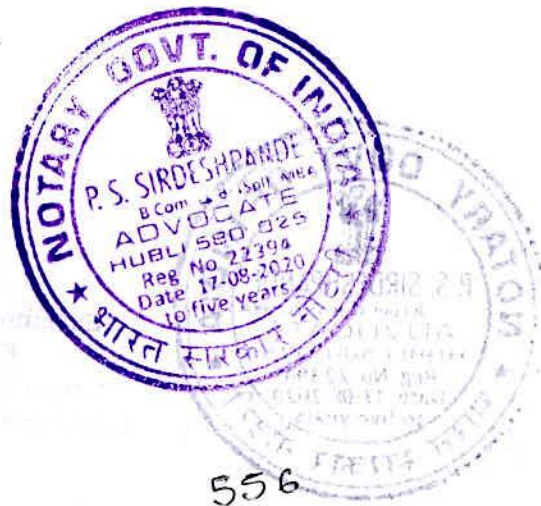
Note: (i) Upto 31.03.2020 Trade receivables includes Rs.1076.32 Crores dues (Rs. 633.22 Crores Principal + Rs.443.09 Crores Accumalated interest up to 31.03.2012) pertains to prior to announcement of Free Power Supply to IP Sets up to 10 HP. The Interest Charged in the DCB amounting Rs.327.63 Crores has been withdrawn by the Company from 2012-13 onwards.

Sundry Debtors for sale of power includes **Rs 950.21** lakhs pertaining to disputes raised by consumers and which are pending before various authorities and courts, as detailed below:

SI No	Name of Appellate Authority	Number of Cases	Amount (in lakhs)
1	Corporate Office, GESCOM.	2	10.06
2	Chief Engineer (Ele), GESCOM.	4	76.26
3	Superintending Engineer (Ele), O&M Circles, GESCOM.	105	46.24
4	Corporate Office, HESCOM.		
5	Courts	29	788.29
6	Chief Electrical Inspectorate, B'lore.		
7	Karnataka Electricity Regulatory Commission.	5	29.36
	Total	145	950.21

Note: The provision for withdrawal of interest portion for the year 2015-16, 2016-17 and 2017-18 to the tune of Rs. 125.10 Crores. In respect of accumulated dues from Rural Local Bodies (RLBs) upto 31.03.2015 is created and accounted.

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Note 19 Cash and Bank Balances

SI No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
19 -1	i Cash and cash equivalents	24.110, 120, 130, 200, 210	12,26,42,715	2,17,88,051
19 -3	ii Balances with banks			
19 -3-1	In current accounts	24.3, 24.401, 402, 403, 404, 405, 409, 423, 424. 426. 428	93,78,45,348	12,42,86,836
19 -3-2	Bank deposits with more than twelve months maturity	28.935	-	16,00,67,503
19 -3-3	Bank deposits with less than twelve months maturity	28.935	-	7,72,12,422
19 -4	Others: Transit Accounts	24.5, 24.6	-	43,75,895
	Total		1,06,04,88,063	38,77,30,707
	Cash and cash equivalents as per AS 3		1,06,04,88,063	38,77,30,707

Note: Bank Fixed deposits are marked towards Letter of Credit Limits utilised for Purchase of Power.

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Note 20 Short-term loans and advances

SI No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
20-1	Loans and advances to employees			
i	Secured, considered good	27.1 & 27.2	5,35,66,993	3,65,32,967
ii	Advance Tax Paid	27.410	73,64,569	71,22,844
	Total		6,09,31,562	4,36,55,811

Note: Medical advance and staff advance to employees is given based on the KPTCL circular: CYS-611/Dt:15.06.2012.

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Note 21 Other current assets

Sl No	Particulars	A/C Code	As at 30.09.2020	As at 31.03.2020
			Rs	Rs
21 -1-1	Unbilled revenue	23.4	0	4,50,48,81,181
21 -1-2	Preliminary expenses on survey/feasibility studies of project not yet sanctioned	17.301	1,75,99,209	1,77,36,565
21 -1-3	Transformers / meters etc., issued to contractors / suppliers for repairs / replacement.	26.604	19,88,63,416	21,80,81,113
21 -1-4	Initial Advance paid to PCKL	27.820 & 27.821	1,32,34,588	1,32,34,588
21 -1-5	Interest accrued on deposits	28.210 & 28.265	0	36,56,102
21 -1-6	Amount Recoverable from Employees & others	28.1, 28.4 & 46.978	-3,34,93,068	1,94,91,611
21 -1-7	Claims for Loss/Damage to Assets/Material	28.724, 729, 743, 744, 749	41,08,335	19,88,408
21 -1-8	Receivables from PCKL (Power Company of Karnataka Limited)	28.856	0	0
21 -1-9	Other Receivable	28.8, 28.901 & 902	18,83,54,41,110	17,99,75,99,345
21 -1-10	Receivable from Pension & Gratuity Trust	28.907	87,74,86,655	60,94,17,742
21 -1-11	Subsidy receivable from GOK	28.625 & 28.627	49,16,44,23,430	34,03,61,45,032
21 -1-12	Sundry Debtors - Government Department	28.110	71,90,49,636	70,91,11,350
21 -1-13	Amounts Receivable from GOI through RECL & LEC/Taluk Board towards KJ Works	28.941 & 28.942	7,21,500	0
21 -1-14	Service Tax claim settled by HESCOM to be recovered from Consumer/Contractor	28.852	8,40,26,234	8,41,28,400.00
21 -1-15	Inter Unit Accounts	31, 32, 33, 34, 35, 36, 37	-3,74,41,01,171	25,39,07,671
21 -1-16	Electrification / Service Connection	47.3	1,38,98,24,777	1,51,16,24,204
	Total		67,52,71,84,659	59,98,10,03,312

Note :

1) Rs.11.09 Crores Service Tax liability has been paid by the Company during the month of March 2018 towards Supervision Charges collected from the consumers for the period from 01.04.2011 to 30.06.2017 in respect of service connections as per the Summons issued by Senior Intelligence Officer, Bengaluru on 08.09.2017. The recovery of service tax from the consumers as at 31.03.2020 is Rs. 2.68 Crores and balance to be recovered from the consumers is RS. 8.41 Crores.(Kara Samadhana Scheme)

2) The amount related to flood during 2019-20 services and repairs are claimed as refunds from the GOK . The company has made receivables entry in the books of accounts to extent of Rs.67.44 Crores.




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Note 22 Revenue from operations

SI No	Particulars	A/C Code	For the year ended 30.09.2020	For the year ended 31.03.2020
			Rs	Rs
22 -1	Sale of products comprises :			
22 -1-1	Revenue from Sale of Power - LT	61.1 & 61.3	30,04,20,90,233	62,61,52,57,927
22 -1-2	Revenue from Sale of Power - HT	61.2	4,96,07,14,511	13,17,07,42,899
22 -1-2	FAC (LT&HT)	61.4 & 61.5	13,79,83,306	1,18,42,32,522
			35,14,07,88,050	76,97,02,33,348
22 -2	Other Operating Revenue	61.9 & 63.110	57,62,77,042	1,08,27,66,687
	Less:			
22 -3	Rebates and Incentives	78.822, 78.823, 78.826	(2,13,32,970)	(3,80,57,841)
22 -4	Provision for withdrawal of Revenue Demand	83.830, 831 & 832.	1,24,52,52,479	(9,24,24,643)
	Total		36,94,09,84,601	77,92,25,17,551

SI No	Particulars	A/C Code	For the year ended 30.09.2020	For the year ended 31.03.2020
			Rs	Rs
	Sale of products comprises :			
	Revenue from Sale of Power - LT			
22 -1-1-1	Bhagya jyothi Scheme above 40 units	61.101	6,96,82,696	22,04,63,097
22 -1-1-2	Lighting, Combined Lighting, Heating & Motive Power - HDMC.	61.102	3,43,00,47,975	6,60,18,84,891
22 -1-1-3	Lighting, Combined Lighting, Heating & Motive Power - Areas under Village Panchayats.	61.104	1,57,81,60,265	2,92,44,39,298
22 -1-1-4	Private Professional & other Educational Institutions - Areas under U L B's including City Corporations	61.113	4,29,62,438	15,09,03,990
22 -1-1-5	Areas under Village Panchayats.	61.114	1,14,98,402	4,26,57,083
22 -1-1-6	Commercial Lighting, Heating & MP. Areas under U L B's including City Corporations.	61.116	1,31,11,95,650	3,53,80,80,818
22 -1-1-7	Areas under Village Panchayats.	61.117	65,80,14,602	1,43,27,26,717
22 -1-1-8	Irrigation Pump sets (above 10 HP)/Water Lifting.	61.121	2,96,75,222	6,75,13,673
22 -1-1-9	IP Sets upto & inclusive of 10 HP - General - Till such time meters are fixed.	61.122	19,24,80,42,275	39,57,48,15,898



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SI No	Particulars	A/C Code	For the year ended 30.09.2020	For the year ended 31.03.2020
			Rs	Rs
22 -1-1-10	Private Horticultural Nurseries, Coffee, Tea, Coconut and Areca nut Plantations.	61.127 + 61.128	21,51,480	46,74,919
22 -1-1-11	Industrial, Non-Industrial, Heating and Motive Power including Lighting	61.129 To 61.137	1,09,13,67,942	2,61,14,07,077
22 -1-1-12	Street light/ public lighting installations	61.143	99,10,93,927	2,12,00,10,584
22 -1-1-13	Water Supply and Sewerage pumping installations,	61.144	54,76,06,557	1,21,49,52,540
22 -1-1-14	Temporary Power Supply - Non-commercial lights and fans and other small appliances.	61.145	35,61,58,811	74,55,94,704
22 -1-1-15	Revenue from sale of power accounted through BJ/KJ Subsidy (up to 40 units).	61.300	67,44,31,991	1,36,51,32,638
22 -1-1-17	FAC (LT)	61.4	11,08,45,197	98,94,97,813
	Revenue from Sale of power - LT		30,15,29,35,430	63,60,47,55,740
	Revenue from Sale of Power – HT		-	-
22 -1-2-1	Public Water Supply & Sewerage Pumping	61.250	81,75,49,686	1,77,35,54,356
22 -1-2-2	Industrial, Non-industrial and Commercial purposes & Railway Traction	61.255 & 61.275	2,67,74,16,413	7,86,89,92,500
22 -1-2-3	Commercial.	61.256	42,65,86,203	1,36,67,24,292
22 -1-2-4	Lift Irrigation Scheme under Govt Departments / Govt. owned Corporations.	61.262	42,93,38,119	84,67,51,751
22 -1-2-5	Revenue from sale of power - LIS schemes and LI societies.	61.263	29,88,44,637	54,15,48,345
22 -1-2-6	Irrigation & Agricultural Farms, Govt & Horticultural Farms, Coffee, Tea & Coconut Plantations.	61.264	1,08,626	2,22,780
22 -1-2-7	LI Schemes and Lift Irrigation Societies other than those covered under HT2(a)(ii).	61.265	10,65,842	23,30,252
22 -1-2-8	Residential Apartments and Colonies - HDMC.	61.272	5,15,90,232	12,14,27,918
22 -1-2-9	Residential Apartments and Colonies -Areas under U L B's other than those under HT-4a Category.	61.273	1,60,827	5,17,778
22 -1-2-10	Residential Apartments and Colonies - Areas under Village Panchayats.	61.274	2,81,28,768	8,30,61,916
22 -1-2-11	Government Hospitals and Hospitals run by Charitable Institutions	61.257	15,00,26,787	33,69,72,063
22 -1-2-12	Educational Institutions and Hostels of Educational Institutions	61.258	7,98,98,371	22,86,38,948
22 -1-1-13	FAC (HT)	61.4	2,71,38,109	19,47,34,709
	Revenue from Sale of Power – HT		4,98,78,52,620	13,36,54,77,608


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SI No	Particulars	A/C Code	For the year ended 30.09.2020	For the year ended 31.03.2020
			Rs	Rs
Other operating revenues comprise:				
22 -2-1	Reconnection Fee (D & R)	61.901,61.902	3,79,211	35,59,262
22 -2-2	Service Connection (Supervision charges)	61.904	6,81,81,830	14,74,58,194
22 -2-3	Delayed payment charges from consumers.	61.905	46,99,15,822	84,04,84,483
22 -2-4	Other Receipts from consumers	61.906,61.600	2,15,95,821	4,63,63,594
22 -2-5	Registration fee towards SRTPV	61.907	5,24,493	17,50,346
22 -2-6	Facilitation fee towards SRTPV	61.908	1,64,886	21,02,006
22 -2-7	Supervision Charges for self Execution works	61.909	1,21,67,522	3,59,68,640
22 -2-8	Maintenance charges for the layouts created by the Developers	61.910	33,47,457	50,80,162
			57,62,77,042	1,08,27,66,687
Rebates and Incentives:				
22 -3-1	Solar Rebate allowed to consumers	78.822	(1,68,70,216)	(3,26,65,474)
22 -3-2	Incentives for prompt payment	78.823, 824 & 825	(44,55,714)	(41,89,164)
22 -3-3	Time of day (TOD) Tariff Incentive	78.826	(7,040)	(12,03,203)
			(2,13,32,970)	(3,80,57,841)
22 -4	Provision for withdrawal of Revenue Demand	83.830 & 83.831	1,24,52,52,479	(9,24,24,643)
Grand Total			36,94,09,84,601	77,92,25,17,551

The Company has received total subsidy of Rs.4204.20 Crores. from Government of Karnataka during the year which includes Rs.4067.69 Crores towards subsidy for free power supply to IP sets below 10HP and Rs.136.51 Crores. towards Bhagya Jyothi/Kuteera Jyothi subsidy.

The details of sale of energy and distribution losses during the current year are as follows:

SI.No.	Particulars	Energy in M.U	
		30.09.2020	31.03.2020
Energy Sales:			
a	Total energy available for sale		12,832.13
b	Total metered sales		5,093.05
c	Total un-metered sales		5,930.29
d	Total sales	-	11,023.34
e	Distribution losses	-	1,808.79
f	Percentage of Distribution losses	#DIV/0!	14.10


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Note 23 Other income

SI No	Particulars	A/C Code	For the year ended	For the year ended
			30.09.2020	31.03.2020
			Rs	Rs
.23 -1	Interest on Bank Fixed Deposits & Others	62.260,270, 222,323	-	1,22,33,677
.23 -2	Other Miscellaneous receipts from Trading	62.360	9,22,20,948	17,73,80,680
.23 -3	Profit on sale of stores	62.330	-	3,33,572
.23 -4	Sale of scrap	62.340	-	24,55,637
.23 -5	Reactive energy charges demanded on IPPs	62.361	20,11,161	-
.23 -6	Meter Readings and Calibration of meter - charges of Wind Mill Project.	62.363	45,04,247	81,53,626
.23 -7	Income relating to reactive energy charges	62.364	-	33,78,874
.23 -8	Processing Fees	62.625	-	-
.23 -9	Rental from Staff Quarters	62.901	37,18,291	1,11,54,016
.23 -10	Rental from others	62.902,903, 904	34,415	24,980
.23 -11	Excess found on physical verification of Materials Stock.	62.905	-	33,934
.23 -12	Rebate for collection of Electricity Duty.	62.916	-	1,14,12,345
.23 -13	Other Recoveries	62.917,918	15,50,06,932	45,84,10,668
Total			25,76,00,548	68,49,72,009


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Note 24 Purchase of Power:

SI No	Particulars	A/C Code	For the year ended 30.09.2020	For the year ended 31.03.2020
			Rs	Rs
.24 -1	Purchase of Power from Generators	70.000	21,00,13,13,472	53,22,81,64,097
.24 -2	O & M Expenses to SLDC.	70.165	56,33,336	1,94,20,014
.24 -3	Power purchased cost in respect of Inter ESCOM Energy exchange & Others	70.801 & 70.281	-	-6,25,31,90,290
.24 -4	Cost of Power Purchase of Hukkeri Rural Electricity Co-operative Societies.	70.800	-69,13,83,978	-1,74,38,65,065
.24 -5	Rebate from Power Generators.	62.919	-33,73,09,629	-9,43,71,929
			19,97,82,53,201	45,15,61,56,827
.24 -6	Power Transmission Charges	70.113 & 70.161	3,63,92,46,849	11,33,15,51,362
	Total		23,61,75,00,050	56,48,77,08,189

Hon'ble KERC has approved Energy allocation from different sources towards Purchase of Power as follows for FY 2019 & FY 2020:

Source	2019-20	2018-19
KPCL Hydel		32.040%
KPCL Thermal		12.000%
CGS		17.790%
UPCL		5.000%

The purchase of energy to the Company includes EHT purchase at more than 33 KV voltages at the interconnection points for transfer of power for billing by the Company.

The rates followed for the allocated/assigned power purchase is based on the commercial rates/predetermined rates as approved by the PPA/ KERC/ Government of Karnataka.

The Transmission losses on account of Power Purchase from Generation Point till interface point of Transmission are accounted by the Company as per the power purchase bills based on the proportionate allocated energy and adjusted after energy balancing among ESCOMs.

The Company accounts the import /export of energy among ESCOMs as net energy either as a sale/purchase and also accounts energy at 11KV Inter ESCOM flow.

Statement Showing the Energy Balancing accounted for the Year 2019-20 SLDC

ESCOMs	Energy Balancing at SLDC, Bengaluru		Energy Balancing 11KV/ 33 KV Inter ESCOMs flow		Total Energu in Mu	TotalAmt in Rs .crs
	Energu in Mu	Amt in Rs .crs	Energu in Mu	Amt in Rs .crs		
1	2	3	4	5	6(2-4)	7(3-5)
MESCOM	-154.14	-64.29	-3.39	-1.41	-157.53	-65.71
BESCOM	-951.03	-395.03	-19.98	-8.33	-971.01	-403.36
GESCOM	-78.25	-31.22	-12.31	-5.13	-90.56	-36.36
CESCOM	-119.10	-49.71	-	-	-119.10	-49.71
Total	-1,302.51	-540.25	-35.68	-14.88	-1,338.19	-555.13

Note: Positive figures indicates that HESCOM is payable and Negative figures indicates that HESCOM is receivable.

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Note 25 Employee benefits expense

SI No	Particulars	A/C Code	For the year ended	For the year ended
			30.09.2020	31.03.2020
			Rs	Rs
25 -1	Salaries	75.1	2,34,43,16,475	4,54,05,06,368
25 -2	Over Time	75.2	13,69,976	6,74,32,076
25 -3	Dearness Allowance	75.3	25,95,90,527	43,82,68,341
25 -4	Other Allowances	75.4	29,59,11,483	57,13,90,128
25 -5	Bonus	75.5	-46,41,647	6,99,58,716
25 -6	Medical Expenses reimbursement	75.611	1,28,91,082	5,30,73,067
25 -8	Earned Leave Enchashments - Regular Employees - Employees covered under Contributory Pension Scheme	75.616	76,79,570	12,30,83,718
25 -9	Earned leave encashment	75.617	1,66,41,556	21,23,02,023
25 -10	Earned leave encashment - Retired / Deceased Employees	75.618	14,25,74,761	32,04,32,707
25 -11	Payment under workmens compensation Act	75.629	-	14,95,200
25 -12	Payment to helpers/employees of Monsoon gang	75.630	74,69,864	5,00,62,379
25 -13	Staff Welfare expenses	75.7	83,69,261	3,98,96,099
25 -14	Terminal Benefits	75.8	33,73,21,066	2,17,96,23,220
Total			3,42,94,93,974	8,66,75,24,042

Note:

1) Due to COVID-2019 pandemic and Financial Crisis, a rise in Dearness Allowance of Employees and Pensioners for January 2020, July 2020 and January 2021 until further orders it has been kept on hold as per GO Order No.: FD 10 SRP 2020 Dtd:05.05.2020. Hence, provision for DA has not been made in the books of accounts.

2) Earned leave benefit

- Maximum accrual is 30 days per year.
- Maximum accumulation allowed is 300 days.
- EL accumulated in excess of 15 days is allowed for encashment while in service provided the EL encashed is not less than 15 days in case of "A"&"B" group employees and 30 days in case of "C"&"D" group employees.
- The liability for leave is recognized on the basis of Actuarial valuation.

Family Benefit Fund

Employees family benefit fund scheme has been introduced with effect from 01.07.1978. INR 200/- is deducted from each employee and paid to this fund. In case of death of an employee while in service, INR 2,00,000/- is being paid to the month. As per this scheme, the company contributes this fund as per the terms of the scheme in case of death/retirement of the employees. The liability for Family Benefit Fund is recognized on the basis of Actuarial valuation.

Disclosures under Accounting Standard - 15

SI No	Particulars
	Employee benefit plans
30 i -1	Defined contribution plans
30 i -1-1	The Company makes Provident Fund contributions to defined contribution plans for qualifying employees. Under the schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company recognised Rs.21,50,027.50/- (Year ended 31 March, 2019 Rs.58,01,419.20/-) for Provident Fund contributions in the Statement of Profit and Loss. The contributions payable to these plans by the Company are at rates specified in the rules of the schemes.
30 i -1-2	The employees/officers who have joined/joining on or after 1.4.2006 are covered under New Defined Contributory Pension Scheme (NDCPS). As per this scheme, the employees/officers have to contribute 10% and Employer has to contribute 14% of the Basic Pay & Dearness Allowance with a matching contribution from the Company. The said contribution is being remitted with the KPTCL/ESCOMs P&G Trust for the time being pending appointment of Central Record Keeping Agency & Pension Fund Managers. The contribution and returns thereon shall be deposited in a non-withdrawable Pension Tier-I Account. The Company recognised Rs.36,38,11,488/- (Year ended 31 March, 2019 Rs.22,29,06,829/-) for Provident Fund contributions in the Statement of Profit and Loss.
30 i -1-3	1. The Company pays Pension Contribution to KPTCL/ ESCOM's Pension & Gratuity Trust @ 33.02% of Basic Pay, D.P. & DA and Gratuity contribution @ 6.06% of Basic Pay and D.P. on monthly basis from 01.04.2014. to 31.03.2015, 01.04.2015 to 31.03.2016 @ 33.05% pension contribution and gratuity contribution @ 6.08% , 01.04.2016 to 31.03.2017 @ 42.53% pension contribution and gratuity contribution @ 6.08% and 01.04.2017 onwards the pension contribution @57.30% and Gratuity contribution @6.08% as on 31-03-2020. The Company recognised Rs.1,91,16,55,777/- (Year ended 31 March, 2019 Rs.1,51,03,09,179/-) for Pension & Gratuity contributions in the Statement of Profit and Loss based on the Actuarial Valuation conducted by P&G Trust.



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Note 26 Finance costs

SI No	Particulars	A/C Code	For the year ended	For the year ended
			30.09.2020	31.03.2020
			Rs	Rs
26 -1	Intrest on Loan from REC	78.540	1,40,69,57,572	2,56,07,25,170
26 -2	Payment of Interest on loan drawn by HESCOM from Syndicate Bank, Hubli	78.563	-85,14,247	5,25,74,795
26 -3	Payment of Interest on loan drawn by HESCOM from SBI, Hubli	78.564	5,00,74,029	18,72,53,036
26 -4	Interest on loan from Canara Bank	78.567	6,62,55,535	16,08,91,212
26 -5	Interest on shortterm loan/ Interest on working capital C.C	78.568	-1,13,85,497	22,56,38,408
26 -6	Interest on Loan drawn from M/s Rural Electrification Corporation Ltd. towards DDUGJY Scheme.	78.571	6,67,66,995	9,14,82,428
26 -7	Interest on loan drawn from M/s Power Finance Corporation Ltd. towards IPDS Scheme.	78.572	1,04,59,379	2,67,14,292
26 -8	Payment of interest on PFC loan drawn by KPTCL on behalf of HESCOM	78.584	23,65,78,799	71,76,64,182
26 -9	Interest on loan from Power Finance Corporation Ltd. In respect of R.APDRP Scheme	78.585	-5,92,50,132	6,97,21,803
26 -10	Interest on APDRP - GOK Loan	78.591	-	3,03,75,090
26 -11	Interest on Pradhan Mantri Gramodaya Yojana Schem (PMGY) Loan	78.546	-33,36,787	57,85,574
26 -14	Interest on Loans drawn from KREDL for working capital requirements.	78.598	10,33,90,000	21,43,74,526
26 -15	Interest on Security Deposits to Consumers	78.640 & 78.660	-51,37,53,920	53,97,78,423
26 -19	Other Intrest and Finance Charges	78.821 To 78.899	66,89,854	3,18,26,153
26 -15	Interest on belated paymnets to IPPs	80.000	92,72,77,826	3,17,02,22,785
26 -19	Less : Interest and finance charges capitalised during 2019-20	78.900	-	-71,56,62,285
26 -20	Less : Interest and finance charges capitalised from 2011-12 to 2018-19	78.900	-	-1,88,34,82,359
Total			2,27,82,09,406	5,48,58,83,233

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Note 27 (i) Depreciation and amortisation expense

SI No	Particulars	A/C Code	For the year ended 30.09.2020	For the year ended 31.03.2020
			Rs	Rs
27 i -1	Amortisation of Lease Hold Assets	77.110	-	19,386
27 i -2	Depreciation on Buildings	77.120	2,54,35,113	4,79,98,046
27 i -3	Depreciation on Hydraulic Works	77.130	13,31,613	24,24,972
27 i -4	Depreciation on Civil Works	77.140	10,47,938	18,18,799
27 i -5	Depreciation on Plant and Machinery	77.150 + 77.151	32,79,71,828	66,81,41,700
27 i -6	Depreciation on lines, cable, network etc.,	77.160 + 77.161	1,54,77,81,848	1,46,14,01,879
27 i -7	Depreciation on Vehicles	77.170 + 77.171	42,49,970	30,59,430
27 i -8	Depreciation on furniture, fixtures	77.180	24,50,030	35,46,196
27 i -9	Depreciation on Office equipments	77.190 + 77.191	16,57,165	16,77,299
27 i -10	Depreciation on Intangible Assets	77.801	-	4,23,19,350
			1,91,19,25,505	2,23,24,07,057
27 i -11	Small & Low value items Written off	77.610	3,19,454	16,69,505
	Total		1,91,22,44,959	2,23,40,76,562

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Note 27 (ii) Administrative and Other expenses

SI No	Particulars	A/C Code	For the year ended	For the year ended
			30.09.2020	31.03.2020
			Rs	Rs
.27 -1	Repairs & Maintenance to:			
.27 -1-1	Plant and Machinery	74.1	20,88,20,197	1,05,23,17,747
.27 -1-2	Buildings	74.2	-1,48,82,131	2,71,78,636
.27 -1-3	Civil Works	74.3	-2,19,893	2,25,14,277
.27 -1-4	Lines, Cable Net Work Etc.	74.5	2,54,31,554	6,12,28,443
.27 -1-5	Vehicles	74.6	6,83,120	15,49,091
.27 -1-6	Furniture and Fixtures	74.7	8,520	47,318
.27 -1-7	Office Equipments.	74.8	1,43,330	6,25,067
	Total Repairs & Maintenance Exp.		21,99,84,697	1,16,54,60,579
.27 -2	Administrative Expenditures:			
.27 -2-1	Rent, Rates & Taxes	76.101, 76.102 & 78.861	12,94,366	2,70,29,778
.27 -2-2	Expenses incurred towards security arrangements	76.103	6,51,917	-
.27 -2-3	Insurance	76.104	-30,000	30,000
.27 -2-4	Pagers cellular phones E-mail, Telephone, Trunk call, Telegrams and Telex Charges	76.110,111,112	21,32,281	1,01,69,524
.27 -2-5	Postage	76.113	5,41,241	24,97,371
.27 -2-6	Mobile phone	76.114	30,31,563	83,33,224
.27 -2-7	Revenue Receipts Stamps	76.115	1,000	-
.27 -2-8	Legal Charges	76.120 & 76.121	3,01,997	69,52,557
.27 -2-9	Payment to Auditors:Audit Fees	76.122	-	7,58,000
.27 -2-10	Consultancy charges	76.123	15,32,449	33,74,129
.27 -2-11	Other Professional Charges	76.125 + 76.126 + 76.127 + 76.128 + 76.129	21,29,97,109	66,22,08,861
.27 -2-12	Conveyance & Travel expenses	76.130 To 76.139	9,83,09,216	48,59,84,580
.27 -2-13	Remuneration Paid to Contract Agencies engaged in Computerisation activities	76.140	5,55,32,034	16,60,48,224
.27 -2-14	Credit Rating Fee	76.141	-	-
.27 -2-15	Amount paid to service provider for obtaining IT related Web services, SMS services and Broadband charges etc.	76.142	-4,25,319	5,90,29,136
.27 -2-16	Fees & Subscriptions	76.151	3,15,850	2,04,33,688
.27 -2-17	Books, periodicals and dairies	76.152	17,467	31,207
.27 -2-18	Printing & Stationery	76.153	33,31,492	1,21,21,008
.27 -2-19	Advertisement Expenses	76.155	3,49,405	1,21,11,213
.27 -2-20	Computer stationary	76.156	12,20,375	29,07,832
.27 -2-21	Contributions	76.157	-	16,71,274
.27 -2-22	Electricity Charges	76.158	75,68,238	2,05,09,120
.27 -2-24	Statutory Payments	76.159	-	-
.27 -2-23	Water Charges	76.160	-14,94,775	31,61,700
.27 -2-24	Entertainment	76.162 & 76.163	81,125	1,00,568
.27 -2-25	Miscellaneous expenses	76.190 + 76.191	43,50,505	1,71,72,190
.27 -2-26	Demand Side Management (DSM) Expenses	76.193 & 76.194	2,42,393	19,45,002
.27 -2-27	Freight & other material related expenses	76.201 To 76.282	42,28,330	2,07,51,206
	Total Administrative Expenses:		39,60,80,259	1,54,53,31,392

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SI No	Particulars	A/C Code	For the year ended 30.09.2020	For the year ended 31.03.2020
.27 -3	Other Expenses (Debits)			
.27 -3-1	Asset Decommissioning Costs	77.5	-1,29,57,846	5,12,04,990
.27 -3-2	Losses relating to Fixed Assets	77.7	2,75,539	7,50,978
.27 -3-3	Gain on Sale of Assets	62.400	-	-18,325
.27 -3-4	Material Cost Variance	79.110 , 79.200	16,12,477	98,978
.27 -3-5	Bad & Doubtful Debts Written off / provided for	79.4	-19,72,86,587	2,25,13,368
.27 -3-6	Miscellaneous losses and Write offs	79.5	-21,11,00,320	20,45,69,973
.27-3-7	Waiver of Demand/Fixed Charges for MSME consumers - COVID 19 Welfare Measures		12,53,47,166	
	Total of Other Expenses/Debits		-29,41,09,571	27,91,19,962
	Grand Total		32,19,55,385	2,98,99,11,933

Note:

- Miscellaneous Losses and Write Offs includes Compensation for injuries, death and damages Staff, Compensation for injuries, death and damages -outsiders, Compensation paid to consumers on order of tribunal \ consumers Forum /Court due to wrong billing etc., Provision for loss on obsolescence of stores, etc., Loss on sale of scrap, Infructuous capital expenditure written-off and Sundry Debit balance Written off.
- Provision for Loss of Assets in respect of RLM Units was made on estimated basis of Rs. 31.87 Crores from 2012-13 at Corporate Office level.

Note: 1 Payments to the auditors comprises remuneration to Statutory auditor as under

SI No	Particulars	For the year ended 30.09.2020	For the year ended 31.03.2020
.27 -4	(i) Payments to the auditors comprises remuneration to Statutory auditor as under		
.27 -4-1	Statutory audit	-	7,58,000
.27 -4-2	For taxation matters	-	-
.27 -4-3	For other services	-	-
.27 -4-4	Reimbursement of expenses	-	-
.27 -4-5	Audit of Revenue Ledgers	-	-
	Total		7,58,000

Note: 28 Details of Prior period items (net)

SI No	Particulars	A/C Code	For the year ended 30.09.2020	For the year ended 31.03.2020
			Rs	Rs
.27 -5	Prior period income:			
.27 -5-2	Excess provision for Depreciation in prior periods	65.500 & 65.600	(1,70,07,491)	(5,93,89,549)
.27 -5-3	Excess provision for Interest and Finance Charges in prior periods	65.700	-	(3,11,69,306)
.27 -5-4	Other Excess provision in prior periods	65.800	(69,58,856)	(48,10,68,425)
.27 -5-5	Other Income relating to prior periods	65.900	(65,84,04,363)	(70,84,75,656)
.27-5-7	Withdrawal of other mise income accounted in previous year.	83.834	2,38,01,133	15,85,79,643
			-65,85,69,577	-1,12,15,23,293
	Prior period expenses:			
.27 -5-7	Short provision for power purchased in previous years	83.100	1,01,675	6,56,25,146
.27 -5-8	Operating Expenses of previous years.	83.300	3,039	6,49,815
.27 -5-9	Employee costs relating to previous years	83.500	30,191	12,33,105
.27 -5-10	Depreciation under provided in previous years.	83.600	5,76,088	21,88,29,077
.27 -5-11	Interest and other Finance charges relating to previous years	83.700 & 83.800	704	5,67,404
.27 -5-13	Administrative Expenses - previous years.	83.820	-	61,808
.27 -5-14	Other Expenses relating to prior periods	83.850	13,21,031	67,80,09,873
			20,32,728	96,49,76,228
	Net Prior Period Income		-65,65,36,849	-15,65,47,065

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Note 28.a Exceptional items

SI No	Particulars	A/C Code	For the year ended 30.09.2020	For the year ended 31.03.2020
			Rs	Rs
.28a -1	Adjustment of excess grant -Ref Note No-1 below	83.850	-	1,02,90,00,000
	Total		-	1,02,90,00,000

Note.1:- Rs 102.90 Crores towards adjustment of excess subsidy claimed pertaining to FY 2010-11, 2011-12 & 2014-15. As per the GOK Order No EN38 PSR 2015 Dated 31.03.2016, The entire subsidy Amounting to Rs 514.49 Crores has to be adjusted in FY 2015-16. However, the Company has accounted Rs 102.90 Crores on equal 5 installments commencing from the FY 2015-16 as per Hon'ble KERC Order Dated 23.04.2015.

Note 28.b Extraordinary items

SI No	Particulars	For the year ended 30.09.2020	For the year ended 31.03.2020
		Rs	Rs
.28b -1	Withdrawl of accumulated Interest on securitised electricity dues amount pertaining to Rural Local Bodies for the period 01.04.2015 to 31.07.2018		1,25,09,94,651
28b -2	Sundry Debit balance - Written Off		20,45,05,842
	Total	-	1,45,55,00,493

Extraordinary items are income and expenses that arise from events or transactions that are clearly distinct from ordinary activities of the Company and are not expected to recur frequently or regularly.

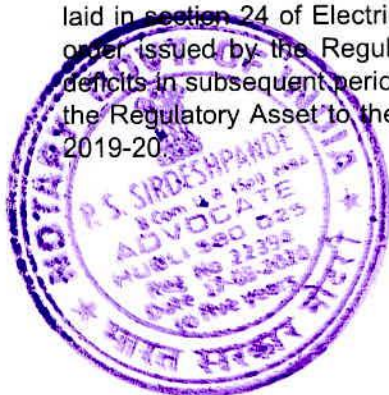
1) As per Government of Karnataka in its order Dtd: 09.03.2007 and Financial Adviser(A&R) letter No.: FA(A&R)/DC(B&R)/AO(L)/AAO/PS-443/2009-10 Dtd: 15.04.2009 APDRP-REC Loan receivable from KPTCL to the extent of Rs.20.45 Crores under Long-term Borrowing adjusted against write-off.

Note 28.b Regulatory Income / Expenses

SI No	Particulars	For the year ended 30.09.2020	For the year ended 31.03.2020
		Rs	Rs
.28b -2	Income on account of Regulatory Assets truing of Subsidy (61.911)	-12,86,46,78,952	-8,37,03,11,639
	Total	-12,86,46,78,952	-8,37,03,11,639

The Company is engaged in operation of Supply of Electricity to the consumers covered under its jurisdiction. The rates are regulated by the Honb'le Karnataka Electricity Regulatory Commission(KERC).

As per section 62 of Electricity Act 2003, the HESCOM is filing Tariff application yearly with Regulatory Commission for determination of tariff. The Regulatory Commission determines the Tariff as per procedures laid in section 24 of Electricity Act 2003. The company collects tariff from consumers as approved in the tariff order issued by the Regulatory Commission. The Honb'le KERC through its Tariff Order allow recovery of deficits in subsequent periods besides through truing up orders. In this back ground, The company has created the Regulatory Asset to the extent of Rs. 837.03 Crs during 2017-18 and the same has been reversed during 2019-20.



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Note 29 Additional information to the financial statements

SI No	Particulars	As at 30.09.2020	As at 31.03.2020
		Rs. In Crores	Rs. In Crores
29 -1	Contingent liabilities and commitments (to the extent not provided for)		
29 -1-1	Contingent liabilities		
29 -1-1-1	Claims against the Company not acknowledged as debt (give details)		
29 -1-1-1-1	Additional fixed cost paid by the KPTCL for supply of power by Thannir Bhavi Power Corporation Limited (TBPCL)		127.25
29 -1-1-1-2	The Claim of Interest on belated payments by Independent Private Power Producers (Kaiga) which is disputed by the Company .		21.39
29 -1-1-1-3	KPTCL intimated (July 2009) to HESCOM to raise the loan liability to the extent of Rs.20.45 crore being the HESCOM portion of APDRP-REC loan The Company has disputed the same as the periodicity of the liability is not tenable with the G.O.		20.45
29 -1-1-1-4	Interest on delayed payment of Electricity Tax to Government (up to 31.03.2014)		0.00
29 -1-1-1-5	Dispute cases of compensation (182 cases)		8.16
29 -1-1-1-6	LC Balance		147.31

As per the letter No 2020-57 dated 17.12.2019, NLC has intimated that, they have filed Petition against Central Exercise Dept. against GST claims. Final order has not been pronounced. Hence the same will be accounted only after the finalisation of the order and as per the claims from NLC India Ltd.

SI No	Particulars	As at 30.09.2020	As at 31.03.2020
		Rs. In Crores	Rs. In Crores
29 -2	Commitments #		
29 -2-1	Estimated amount of contracts remaining to be executed on capital account and not provided for		255.04
29 -2-2	Uncalled liability on shares and other investments	-	-
29 -2-3	Other commitments (specify nature)	-	-

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Note 30 Disclosures under Accounting Standard - 20

SI No	Particulars	For the year ended	For the year ended
		30.09.2020	31.03.2020
		Rs	Rs
.30 -1	Earnings per share Basic & Diluted		
	Net profit / (loss) for the year from continuing operations	-6,56,89,60,728	-7,95,58,79,466
	Less: Preference dividend and tax thereon		
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	-6,56,89,60,728	-7,95,58,79,466
	Weighted average number of equity shares	1,55,42,37,800	1,55,42,37,800
	Par value per share	10	10
	Earnings per share from continuing operations - Basic	-4.23	-5.12

Note 30.2 Disclosures under Accounting Standard - 18

Managerial remuneration paid during the financial year : -

SI No	Particulars	2020-21(Sept. 2020)	2019-20
		(In Rs)	(In Rs)
.30 ii -1	MANAGING DIRECTOR & DIRECTORS: (Whole Time Directors)		
.30 ii -1-1	Salary and allowance		36,55,757
.30 ii -1-2	Ex-gratia		9,224
.30 ii -1-3	Medical Expenses		
.30 ii -1-4	Traveling Expenses		2,52,640
.30 ii -1-5	Pension Contribution/Leave Salary Contribution		
	OTHER DIRECTORS:		
.30 ii -1-6	Sitting fees		16,500
.30 ii -1-7	Traveling Expenses		1,76,477

Note 30.3 Disclosures under Accounting Standards -12

SI No	Particulars	For the year ended	For the year ended
		30.09.2020	31.03.2020
		Rs. In Crs	Rs. In Crs
.30 iii -1	Details of government grants		
.30 iii -1-1	Government grants received by the Company during the year towards		
	- Subsidies (recognised under Capital Grants)		91.54
	- Duty drawback (recognised under Other operating revenues)		
	- Other incentives under Tariff Subsidy (recognised under AS-12)		4204.20
.30 iii -1-2	The Company has received certain equipments and facilities free of cost towards carrying on research and development. These assets are required to be returned on completion of the specified activity.		



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