

Cash Inflow and Outflow items- SJVN

S.No.	Cash Outflow(2013)	(₹ Lakh)
1	Net Expenditure on Fixed Assets & CWIP, Advance for Capital Works & Capital Stores/Spares etc.	87049
2	Dividend	38877
3	Repayment from Borrowings	26329
4	Employees Benefit Expense	10954
5	Tax on Dividend	6308
S.No.	Cash Inflow (2013)	(₹ Lakh)
1	Energy Sales	172962
2	Proceeds from Borrowings	56818
3	UI Charges	2946
4	POSOCO Charges	1034
5	Consultancy Income	168

S. No.	Cash Outflow(2014)	(₹ Lakh)
1	Net Expenditure on Fixed Assets & CWIP, Advance for Capital Works & Capital Stores/Spares etc.	101075
2	Dividend	39704
3	Repayment from Borrowings	29516
4	Employees Benefit Expense	12375
5	Loans and Advances	10554
S. No.	Cash Inflow (2014)	(₹ Lakh)
1	Energy Sales	184133
2	Proceeds from Borrowings	35436
3	UI Charges	1809
4	RLDC Charges	739
5	Consultancy Income	466

Comments and Observations:

- In both years the maximum cash outflow is due to expenditure on investing activities majorly fixed assets and CWIP. This can be attributed to the fact that SJVN is majorly a Hydel Power Company and requires fixed assets like land.
- Expenses from operating activities is significantly lesser as compared to financing and investing activities, as in hydel power plants the requirement of raw material is insignificant (river water) when compared to say a thermal power plant which relies heavily on coal.
- Maximum Cash Inflow is due to energy sales made by SJVN. Cash inflow from investing activities is not-so significant. Proceeds from borrowings have significantly reduced in 2014 as compared to 2013
- Dividends form the second largest cash outflow and go majorly to the Govt of India and Himachal Pradesh which jointly own 90% of the PSU
- Being a PSU, the Employee benefits expense is one of the major Cash outflow item.