

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – G TIER - II
BALANCE SHEET AS AT MARCH 31, 2019

	Notes	As at March 31, 2019 ₹	As at March 31, 2018 ₹
Liabilities			
Unit Capital	2	39,31,92,322	31,02,98,519
Reserves and Surplus	3	53,28,22,598	36,04,41,641
Current Liabilities and Provisions	4	14,95,988	22,03,323
Total		92,75,10,909	67,29,43,483
Assets			
Investments	5	89,48,71,185	65,21,07,584
Deposits	6	-	-
Other Current Assets	7	3,26,39,724	2,08,35,899
Total		92,75,10,909	67,29,43,483
(a) Net assets as per Balance Sheets		92,60,14,921	67,07,40,160
(b) Number of units outstanding		3,93,19,232	3,10,29,852

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REVENUE ACCOUNT FOR THE HALF YEAR ENDED MARCH 31, 2019

Particulars	Notes	Half Year ended March 31, 2019 ₹	Half Year ended March 31, 2018 ₹
Income			
Dividend		-	-
Interest	8	3,12,04,390	2,27,92,387
Profit on sale/redemption of investments	9	25,96,178	4,09,039
Profit on inter-scheme transfer/ sale of investments		-	-
Unrealized gain on appreciation in investments		3,71,10,829	-
Other income		-	-
Total Income (A)		7,09,11,397	2,32,01,427
Expenses and Losses			
Unrealized losses in value of investments			2,28,60,511
Loss on sale/redemption of investments	10	53,380	-
Loss on inter-scheme transfer/ sale of investments		-	-
Management fees (including service Tax)		46,106	40,230
NPS Trust fees		12,580	30,470
Custodian fees		24,406	5,291
Depository and settlement charges		4,431	3,321
CRA Fees		1,57,563	1,30,800
Less: Amount recoverable by sale of units on account of CRA Charges		(1,57,563)	(1,30,800)
Provision for Non performig assets		-	-
Other expenses		-	-
Total Expenditure (B)		1,40,904	2,29,39,824
Surplus/(Deficit) for the year (A-B)		7,07,70,493	2,61,603
Less: Amount transferred to/ (from) Unrealised appreciation account		3,71,10,829	(2,28,60,511)
Less: Amount transferred to General Reserve		3,36,59,663	2,31,22,114
Amount carried forward to Balance Sheet		-	-

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NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS

Note 2 - Unit Capital	As at March 31, 2019	As at March 31, 2018
	₹	₹
Outstanding at the beginning of the year	34,12,25,097	26,62,91,680
Add :Units issued during the year	8,66,89,255	8,33,31,642
Less: Units redeemed during the year	3,47,22,030	3,93,24,803
Outstanding at the end of the year	39,31,92,322	31,02,98,519
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	3,41,22,509.73	2,66,29,167.98
Add :Units issued during the year	86,68,925.51	83,33,164.23
Less: Units redeemed during the year	34,72,203.03	39,32,480.31
Outstanding Units at the end of the year	3,93,19,232.21	3,10,29,851.87
Note 3 - Reserves and Surplus	As at March 31, 2019	As at March 31, 2018
	₹	₹
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	29,28,04,106	20,73,92,518
Add: Premium on Units issued	11,12,93,117	9,44,78,411
Less: Premium on Units redeemed	4,41,29,273	4,46,47,536
Add: Transfer from General Reserve	-	-
Closing Balance	35,99,67,951	25,72,23,393
General Reserve		
Opening Balance	13,57,07,220	8,51,41,093
Add: Transfer from Revenue Account	3,36,59,663	2,31,22,114
Less: Transfer to Unit Premium Reserve	-	-
Closing Balance	16,93,66,883	10,82,63,207
Unrealised Appreciation/(Depreciation) Account		
Opening Balance	(3,36,23,066)	1,78,15,551
Add: Adjustment for Previous years unrealised appreciation reserve	-	-
Add/Less: Transferred from/(to) Revenue Account	3,71,10,829	(2,28,60,511)
Closing Balance	34,87,763	(50,44,960)
Total	53,28,22,598	36,04,41,641
Note 4 - Current Liabilities and Provisions	As at March 31, 2019	As at March 31, 2018
	₹	₹
Current Liabilities		
Sundry Creditors for expenses	-	-
NPS Charges Payable	2,796	15,562
Management Fee Payable	23,227	16,814
Custodial Charges Payable	5,472	18,499
Depository and settlement charges payable	5,378	4,349
Book Overdraft	-	-
Redemption Payable	14,58,079	21,47,352
TDS Payable	1,036	747
Contract for Purchase of Investments	-	-
Amount Payable to Other Schemes	-	-
Provision for Interest Overdue	-	-
Provision for upgraded assets	-	-
Interest received in Advance	-	-
Total	14,95,988	22,03,323

Note 5 - Investments	As at March 31, 2019	As at March 31, 2018
	₹	₹
Investments (Long Term and Short Term)		
Equity Shares	-	-
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	89,48,71,185	65,21,07,584
Commercial Paper	-	-
Alternative Investment Funds*	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	-	-
Non Convertible Debentures classified as NPA	-	-
Less: Provision on Non performing investment	-	-
Total	89,48,71,185	65,21,07,584
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Note 6 - Deposits	As at March 31, 2019	As at March 31, 2018
	₹	₹
Deposit With Scheduled Banks	-	-
	-	-

Note 7 - Other Current Assets	As at March 31, 2019	As at March 31, 2018
	₹	₹
Balances with bank in a current account	38,87,619	1,93,103
Contracts for sale of investments	-	-
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for interest on Non-Performing Investment	-	-
Outstanding and accrued income	1,51,52,105	1,16,42,796
Dividend Receivable	-	-
Brokerage receivable from PFM	-	-
Application money pending allotment	1,36,00,000	90,00,000
Sundry Debtors	-	-
Redemption receivable on Non performing Investment	-	-
Less: Provision for Non Performing Investment	-	-
	3,26,39,724	2,08,35,899

NATIONAL PENSION SYSTEM TRUST
NPS TRUST A/c - SBI PENSION FUND - SCHEME G - Tier II
NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS

Note 8 - Interest Income	For the Half year ended 31.03.2019	For the Half year ended 31.03.2018
	₹	₹
Bank Interest	-	-
Interest Income - Government Securities	3,12,04,390	2,27,92,387
	3,12,04,390	2,27,92,387
Note 9 - Realised gains on sale / redemption of investments	For the Half year ended 31.03.2019	For the Half year ended 31.03.2018
	₹	₹
Profit on Sale of Government Securities	20,55,700	968
Profit on Sale of Mutual Fund Scheme Units	5,40,478	4,08,071
	25,96,178	4,09,039
Note 10 - Realised losses on sale / redemption of investments	For the Half year ended 31.03.2019	For the Half year ended 31.03.2018
	₹	₹
Loss on Sale of Government Securities	53,380	
	53,380	-