PETITION NO. ____/GT/2018

Tariff Petition for determination of final tariff for the period 2014-2019 in respect of Sewa-II Power Station

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)

Volume-I

COMMERCIAL DIVISION

N.H.P.C. OFFICE COMPLEX,
SECTOR-33, FARIDABAD (HARYANA)-121003

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION, NEW DELHI

Petition No. _____/GT/2018

IN THE MATTER OF

Petition under regulation 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 7(4) & 14 of CERC (Terms and Conditions of Tariff) Regulations, 2014 for determination of final tariff for the period 2014-19 in respect of **Sewa-II Power Station**.

PETITIONER:

NHPC Limited,
(A Govt. of India Enterprise)
NHPC Office Complex, Sector-33,
Faridabad (Haryana) - 121 003.

RESPONDENT:

The Chairman,
Punjab State Power Corporation Limited, & **11 Others**
The Mall, Near Kali Badi Mandir,
Patiala – 147 001 (Punjab).

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NHPC Limited.

Through

(A. K. Pandey)
Chief Engineer (Comml.)

Place : Faridabad
Date : 10.09.2018

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION, NEW DELHI

Petition No. _____/GT/2018

IN THE MATTER OF

Petition under regulation 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 7(4) & 14 of CERC (Terms and Conditions of Tariff) Regulations, 2014 for determination of final tariff for the period 2014-19 in respect of **Sewa-II Power Station**.

PETITIONER:

NHPC Limited,
(A Govt. of India Enterprise)
NHPC Office Complex, Sector-33,
Faridabad (Haryana) - 121 003.

RESPONDENT:

1. The Chairman,
   Punjab State Power Corporation Ltd.,
   The Mall, Near Kali Badi Mandir, Patiala-147001 (Punjab).
2. The Chairman,
   Haryana Power Utilities (UHBVNL & DHBVNL),
   Shakti Bhawan , Sector-6, Panchkula-134109 (Haryana).
3. The Chairman,
   Uttar Pradesh Power Corporation Ltd.,
   Shakti Bhawan, 14-Ashok Marg, Lucknow-226001 (Uttar Pradesh).
4. The Chief Engineer & Secretary,
   Engineering Dept. 1st Floor,

UT Chandigarh, Sector-9 D, Chandigarh-160009.

5. The Chief Executive Officer,
   BSES Rajdhani Power Ltd., BSES Bhawan,
   Nehru Place, New Delhi-110019.
6. The Chief Executive Officer,
   BSES Yamuna Power Ltd.,
   Shakti Kiran Building ,Karkadooma, Delhi-110072
7. The Chief Operating Officer,
   Tata Power Delhi Distribution Ltd.
   (A Tata Power and Delhi Govt. Joint Venture)
   Erst While North Delhi Power Ltd., Grid Sub-station Building,
   Hudson Lines, Kingsway Camp, Delhi-110009.
8. The Chairman-Cum-Managing Director,
   Uttaranchal Power Corporation Ltd., Urja Bhawan,
   Kanwali Road, Dehradun - 248 001 (Uttrakhand).
9. The Managing Director,
   Jaipur Vidyut Vitaran Nigam Ltd. (JVVNL) ,Vidyut Bhawan,
   Janpath, Jyoti Nagar, Jaipur-302005 (Rajasthan).
10. The Managing Director,
    Ajmer Vidyut Vitaran Nigam Ltd. Old Power House,
    Hatthi Bhatta, Jaipur Road, Ajmer - 305 001 (Rajasthan).
11. The Managing Director,
    Jodhpur Vidyut Vitaran Nigam Ltd., New Power House,
    Industrial Area, Jodhpur - 342 003(Rajasthan).
12. The Principal Secretary,
    Power Development Department, New Secretariat
    Jammu (J&K)-180001.

Petition under regulation 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and 7(4) & 14 of CERC (Terms and Conditions of Tariff) Regulations, 2014.

Most respectfully, the following submission is made by the petitioner:

I. NHPC Limited, hereinafter called 'NHPC', is a Government of India Company within the meaning of the Companies Act, 1956. Further, it is a 'Generating Company' as defined under Section 2(28) of the Electricity Act, 2003.

II. NHPC has constructed Sewa-II Power Station and is operating and maintaining the same, since its Commercial Operation (w.e.f. 24.07.2010). The power generated from this Power Station is being supplied to the various Bulk Power beneficiaries / Customers / Successor utilities in Northern Region.

III. Hon'ble Commission vide order dated 06.09.2010 in petition no. 57/2010 has allowed tariff (provisional) for the period 2009-14 on the basis of anticipated capital cost of the project as on 01.03.2010.

IV. Subsequent to notification of CERC (Terms and Conditions of tariff) Regulation 2014, NHPC had submitted combined tariff petition no. 251/GT2014 for tariff period 2009-14 and 2014-19. The petition for the period 2009-14 was based on actual expenditure as per balance sheet duly audited by statutory auditor whereas the petition for the period 2014-19 was based on the projected capital cost including projected additional capital expenditure.

V. The subject petition no. 251/GT/2014 was disposed off by the Hon'ble Commission vide order dated 27.01.2017 without considering the prayer made

in the petition for want of approved RCE by Govt. of India. Copy of order dated 27.01.2017 is placed at **Annexure-I.**

The para-10 of said order reads as under:

> *"Hence, in line with the above decision, we are inclined to dispose of these petition, with liberty to the petitioner to approach the Commission with fresh petition in respect of the generating station after approval of RCE by the Central Government....."*.

VI. In absence of final approved tariff, the petitioner is raising energy bills at the tariff (provisional) allowed by Hon'ble Commission for the period 2013-14 in order dated 06.09.2010 in petition no 57/2010. It is as per regulation 7(8) (i) of CERC Tariff Regulations'2014 which reads as under:

> *"the generating company or the transmission licensee, as the case may be, shall continue to bill the beneficiaries or the transmission customers / DICs at the tariff approved by the Commission and applicable as on 31.3.2014 for the period starting from 1.4.2014 till approval of tariff by the Commission in accordance with these regulations:"*

VII. In a recent communication dated 03.07.2018, the Hon'ble Commission has desired re-submission of petition for the period 2010-14 and 2014-19 along with following documents.

a) Board approval of the actual capital cost of the company.

b) At least one of the following documents namely DIA report or cost approved by CEA/PIB or cost approved by CCEA.

The copy of letter is placed at **Annexure-II**.

VIII. In compliance to above, the petitioner has separately submitted the tariff petition for final tariff for the period 2010-14. The status of submission of desired documents at pint (a) & (b) above as under:

a. **Approval of RCE by NHPC Board of Director:**

The Revised Cost Estimate of Sewa-II Power Station amounting to Rs. 1108.82 Crs has been approved by Board of Directors of NHPC in its 417th board meeting held on 10.08.2018. Copy of resolution is placed at **Annexure-III**.

b. **Appraisal Report of Designated Independent Agency (DIA):**

As the guidelines for vetting of capital cost of hydro electric projects by Designated Independent Agencies or Institutions or Experts issued by CERC vide no. L-1/50/2010-CERC dated 02.08.2010was not applicable during COD of Sewa-II Power Station (i.e. 27.07.2010), no DIA was appointed for the project and hence the requirement of DIA report is not applicable in Sewa-II Power Station.

c. **Approval of RCE:**

The petitioner had submitted Revised Cost Estimate (RCE) amounting to Rs.1108.83 Crs in MoP/CEA on 26.11.2010. The project cost amounting to Rs.1108.83 Crs has been appraised by CEA. The copy of CEA appraisal report is placed at **Annexure-IV.** Further action for approval of RCE is under process by MoP/Govt. of India.

IX. The tariff petition for the period 2014-19 is based on actual capital expenditure as per audited books of accounts for FY 2014-15, 2015-16, 2016-17 & 2017-18 and projected capital expenditure in FY 2018-19. The petitioner will approach Hon'ble Commission separately for truing up of tariff for the FY 2018-19.

X. The present petition is being filed in the tariff filing forms 1 to 16 (**Annexure-V**) as prescribed in the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014 and also as per the Central Electricity Regulatory Commission (Procedure for making of application for determination of tariff, publication and other related matters) Regulations, 2004.

XI. The various components of tariff as detailed in Form-1 to 16 are discussed as under:

(i) Capital Cost:

The details of actual capital expenditure for the tariff years 2014-15, 2015-16, 2016-17 & 2017-18 and projected capital expenditure for FY 2018-19 as considered in this petition (Form-1(i) of Annexure-V) is as under:

(Rs. in lakh)

Year	2014-15	2015-16	2016-17	2017-18	2018-19 (Projected)
Opening Capital Cost	114285.94*	115862.14	116106.84	116129.22	116187.31
Net Addition (as per balance sheet)	1267.60	143.47	168.52	45.07	176.86
De-capitalisation (as per balance sheet)	0.10	2.00	176.16	5.47	0.00
Discharge of Liability (as per balance sheet)	308.70	103.23	30.02	18.49	5.74
Closing Capital Cost	**115862.14**	**116106.84**	**116129.22**	**116187.31**	**116369.91**

** Figures are same as taken in petition for the tariff period 2009-14 filed in CERC on13.08.2018.*

(ii) Return on Equity:

a. The Sewa-II Power Station is a ROR scheme with small pondage to provide peaking power to grid. The base rate for computation of ROE

has been considered at 16.5% as per regulation 24(2) of Tariff Regulation'2014.

b. The base rate of ROE has been grossed up with the 'effective tax' rate applicable to NHPC as per Regulation-25(1) of CERC Tariff Regulations,2014. The details of the same is furnished in Form-1 (ii) of Annexure-IV.

(iii) <u>Interest on loan</u>:

a. The weighted average rate of interest considered for the tariff period is as under:

Period	Weighted Average Rate of Interest as per original schedule	Weighted Average Rate of Interest after re-financing of loan	Difference
2014-15	9.86%	9.86%	-
2015-16	9.80%	9.80%	-
2016-17	9.06%	9.06%	-
2017-18	8.22%	7.77%	0.45%
2018-19	8.23%	7.85%	0.38%

b. The indicated interest rate after re-financing have been considered for calculation of interest on loan in terms of regulation 26 (6) of Tariff Regulation'2014.

c. In order to reduce the rate of interest on loan, the re-financing of loan has been done as per Regulation 26 (7) of Tariff Regulation 2014. The reduction in interest of rate during FY 2017-18 and 2018-19 is indicated above. As per referred regulation, the benefit of re-financing is to be shared between generating company and beneficiaries in the ratio of 1:2. The refinancing charge is to be passed on to beneficiaries on actual basis. Once the tariff order is

issued, the full benefit of re-financing will be passed on to the beneficiaries. The year wise benefit of re-financing and recovery of benefit by generator is indicated as under:

(Rs. in lakh)

FY	Total Benefit	Benefit to be recovered	Re-financing Charge	Total recoverable amount
1	2	3=1/3rd of 2	4	5=3+4
2017-18	178.57	59.52	64.65	124.17
2018-19	128.74	42.91	0.04	42.95

d. The detailed calculation of benefit is placed at **Annexure-VIII.** The share of petitioner due to re-financing shall be recovered over and above the AFC through separate bills after approval of AFC.

(iv) Depreciation:

a. The year wise applicable rate of depreciation as worked out on the basis of Appendix-II to CERC Tariff Regulations, 2014 and as indicated in Form 11 is as under:

Period	Weighted Average Depreciation Rate
2014-15	5.069%
2015-16	5.066%
2016-17	5.068%
2017-18	5.064%
2018-19	5.066%

b. The above indicated rates have been considered for calculation of depreciation in Form 12.

(v) Interest on Working Capital

a. The petitioner has calculated the Interest on working capital as per Regulation-28 (1) (c) of Tariff Regulation'2014.

b. The SBI base rate as on 01.04.2014 was 10.00 %. The rate for working out Interest on working Capital has been considered as 13.50% (i.e. SBI base rate plus 350 points).

(vi) Operation and Maintenance Expenses :

The following O&M expenses have been considered as per regulation 29 (3) (a) of Tariff Regulations'2014.

Year	2014-15	2015-16	2016-17	2017-18	2018-19
Allowed O&M Expenses (Rs in lakh)	6157.56	6566.67	7002.96	7468.24	7964.43

XII. Annual Fixed Charges (AFC) & Recoverable Charges:

Based on above, the Annual Fixed Charges (AFC) of the Power Station for the period 2014-19 has been worked out as under (Form-1 of Annexure-III):

(Rs. in lakh)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Depreciation	5833.14	5875.78	5884.76	5882.73	5891.02
Interest on Loan	5572.82	5030.55	4126.03	3082.77	2661.19
Return on Equity	7280.39	7355.74	7306.03	7357.70	7336.72
Interest on Working Capital	770.28	783.12	785.46	788.29	805.71
O & M Expenses	6157.56	6566.67	7002.96	7468.24	7964.43
AFC	**25614.19**	**25611.85**	**25105.24**	**24579.73**	**24659.06**
Total recoverable amount on account of re-financing of loan as per para-XI (iii) (c)	-	-	-	124.17	42.95
Total Recovery	**25614.19**	**25611.85**	**25105.24**	**24703.90**	**24702.01**

XIII. The above tariff includes effect of effective tax rate for grossing up the ROE for the financial years 2014-15, 2015-16, 2016-17 and 2017-18 only. The other statuary taxes, levies, duties, cess or any other kind of imposition(s) whatsoever imposed / charged by any Government (Central / State) and / or any other local bodies / authorities / regulatory authorities in relation to generation of electricity including auxiliary consumption or any other types of tax are not included in the tariff calculation.

XIV. The amount of such taxes / duties / cess / levies etc. payable by NHPC to the authorities concerned in any month on account of the said taxes / duties / cess / levies etc. as referred to above shall be borne and additionally paid by the respondents.

XV. The AFC worked out for the tariff years 2014-15, 2015-16, 2016-17, 2017-18 & 2018-19 is placed in Form-I of Annexure-IV for consideration of the Hon'ble Commission.

XVI. Filing fee has already been electronically transferred on yearly basis for the tariff period 2014-19 in terms of CERC (Payment of Fee) Regulations, 2012 & same has been intimated to CERC. Details are as under:

Year	Amount	UTR No.
2014-15	5,28,000/-	SBIN814118294514
2015-16	5,28,000/-	SBIN215117557411
2016-17	5,28,000/-	SBIN316119888262
2017-18	5,28,000/-	SBIN317115658067
2018-19	5,28,000/-	SBIN718116392141
Total	**26,40,000/-**	

Copy of letters are attached as **Annexure-VI**.

XVII. In compliance to Central Electricity Regulatory Commission (Procedure for making of application for determination of tariff, publication of the application and other related matters) Regulations, 2004, the petitioner has published the notice of tariff petition of Sewa-II Power station on 03.09.2014 in the newspapers. The total expenditure incurred by the petitioner on publishing the notice of above tariff petition in the newspapers is **Rs. 3,24,042/-** (Rupees Three lakh twenty four thousand forty two only) which may be reimbursed to the petitioner in the tariff. The cuttings of the notices as published in these newspapers and Invoice were already submitted in CERC vide affidavit dated 14.11.2014. However the copy of the same is attached as **Annexure-VII**. Hon'ble Commission is requested to allow publication expenses to be recovered from beneficiaries/respondents.

XVIII. NAPAF of Sewa-II Power Station has been considered at 85% in regulation 37 (4) of Tariff Regulations'2014. The same has been considered in tariff petition for the year 2014-19.

XIX. Hon'ble Commission vide order dated 06.09.2010 in petition no. 57/2010 has considered Design Energy of Sewa-II Power Station as 533.53 MU. No any change in design energy is proposed in the present petition.

NHPC Limited.
Through

(A. K. Pandey)
Chief Engineer (Comml.)

Place : Faridabad
Date : 10.09.2018

Prayer

1. To determine final tariff of Sewa-II Power Station for the period 01.04.2014 to 31.03.2019 under Section 62(1) (a) of the Electricity Act, 2003 and in accordance with regulation-7(4) & 14 of the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014 issued on 21.02.2014.

2. The Annual Fixed Charges (AFC) of Sewa-II Power Station, for the tariff years 2014-15, 2015-16, 2016-17, 2017-18 & 2018-19 amounting to Rs.256.14 Crs, Rs.256.12 Crs, Rs.251.05 Crs, Rs.245.80 Crs & Rs.246.59 Crs respectively as per tariff filing **Form-1 [Annex-IV]**, be allowed to be billed for payment by the respondents.

3. To allow recovery of balance AFC with applicable interest rate as per regulation 7(8) (ia) of CERC Tariff Regulations'2014 and its subsequent amendment in respective year.

4. To allow truing up of AFC for the year 2018-19 after finalization of audited of balance sheet for FY 2018-19.

5. To allow recovery of expenditure on account of re-financing of loan under Regulation 26 (7) of Tariff Regulation 2014 over and above AFC as claimed in **para-XI (iii)(c) & XII**.

6. To allow recovery of levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in **para-XIII & XIV** above.

7. To allow reimbursement of filing fee amounting to **Rs. 26,40,000/-** for the period 2014-19 as mentioned in **para-XVI** above.

8. To allow reimbursement of expenses incurred on publication of notices in the application of tariff as mentioned in **para-XVII** above.

9. Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.

NHPC Limited.
Through

(A. K. Pandey)
Chief Engineer (Comml.)

Place : Faridabad
Date : 10.09.2018



हरियाणा HARYANA 49AA 082875

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION, NEW DELHI.

Petition No. ____/GT/2018

IN THE MATTER OF:

Petition under regulation 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 7(4) & 14 of CERC (Terms and Conditions of Tariff) Regulations, 2014 for determination of final tariff for the period 2014-19 in respect of **Sewa-II Power Station**.

PETITIONER:
NHPC Limited,
(A Govt. of India Enterprise)
NHPC Office Complex, Sector-33,
Faridabad (Haryana) - 121 003.

NOTARY
JOGINDER PAUL
ADVOCATE
DISTT. FARIDABAD
HARYANA (INDIA)
REGD. No.-2012
APPOINTED BY GOVT. OF INDIA

RESPONDENT:
The Chairman,
Punjab State Power Corporation Limited,
The Mall, Near Kali Badi Mandir,
Patiala – 147 001 (Punjab).

& 11 Others

AFFIDAVIT VERIFYING THE PETITION

I, A. K. Pandey S/o Late Sh. P. N. Pandey aged 59 years working as Chief Engineer (Commercial) in NHPC Limited, the applicant in the above matter do solemnly affirm and state as follows that:-

1. I am working as Chief Engineer (Commercial) in NHPC Limited., and am well acquainted with the facts of the above matter.
2. The statements made in this application herein are true to my knowledge and belief and are based on documents / records available and / or with the management's approval.

Solemnly affirmed at Faridabad on the day of .....th September, 2018 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed there from.

DEPONENT

IDENTIFIED BEFORE ME

IDENTIFIED THE DEPONENT
Executor And His/Her/The
Signature/Thumbs Impressed

NOTARY
JOGINDER SINGH
ADVOCATE
DISTT. FARIDABAD
HARYANA (INDIA)
REGD. No.-2012
APPOINTED BY GOVT OF INDIA

ATTESTED AS IDENTIFIED

Notary Faridabad (Haryana)

SEP 2018

एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml./Tariff/315/2018

फोन/Phone :
दिनांक/Date : 04.05.2018

Authority Letter

I, M.K. Mittal, S/o Sh. Tek Chand Mittal working as Director (Finance), NHPC Ltd., NHPC Office Complex, Sector-33, Faridabad, Haryana, 121003, hereby authorize following officials of Commercial Division:

1. Sh. Ashok Kumar Pandey, Chief Engineer (Comml.)
2. Sh. Milind Ganesh Gokhale, Chief Engineer (Comml.)

to do all or any of the acts or things hereinafter mentioned below:

1. To institute, defend, argue and conduct petitions, sign and verify petitions, written statements, written submissions and to file the same before the Central Electricity Regulatory Commission.
2. To appear, act and plead before the Central Electricity Regulatory Commission.
3. To compromise, compound or withdraw cases filed before the Central Electricity Regulatory Commission.
4. To file petitions or affidavits before the Central Electricity Regulatory Commission and to obtain the copies of documents, papers, records etc.
5. To apply for the inspection of the records of the proceedings of the Central Electricity Regulatory Commission.
6. To issue notices and accept service of any summons, notices or orders issued by the Central Electricity Regulatory Commission.

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Contd. 2/-

7. To sign the appeals, petition etc. arising out of any summons, notices or orders issued by the Central Electricity Regulatory Commission on behalf of the Company.
8. To take all such actions as may be necessary in the case.

(M.K. Mittal)
Director (Finance)
04/05/2018
एम. के. मित्तल / M. K. MITTAL
निदेशक (वित्त) / Director (Finance)
एन एच पी सी लिमिटेड / NHPC Limit
(भारत सरकार का उद्यम / A Govt. of India Enterpr
सैक्टर–33, फरीदाबाद / Sector - 33, Faridab

The Specimen signature of

Sh. Ashok Kumar Pandey

Sh. Milind Ganesh Gokhale

(M.K. Mittal)
Director (Finance)
04/05/2018
एम. के. मित्तल / M. K. MITTAL
निदेशक (वित्त) / Director (Finance)
एन एच पी सी लिमिटेड / NHPC Limited
(भारत सरकार का उद्यम / A Govt. of India Enterprise)
सैक्टर–33, फरीदाबाद / Sector - 33, Faridabad

Annexure-I

CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

Petition No. 251/GT/2014

Coram:
Shri Gireesh B. Pradhan, Chairperson
Shri A.K.Singhal, Member
Shri A. S. Bakshi, Member
Dr. M. K. Iyer, Member

Date of Order: 27.1.2017

In the matter of

Revision of tariff after truing-up of the capital expenditure incurred for the period 2010-14 and determination of tariff of Sewa-II Hydro electric Project for the period 2014-19.

AND

In the matter of

NHPC Ltd,
NHPC Office Complex, Sector 33,
Faridabad – 121003 .....**Petitioner**

Vs

1. Punjab State Power Corporation Ltd
The Mall, Near Kali Badi Mandir,
Patiala – 147 001

2. Haryana Power Utilities,
Shakti Bhawan, Sector, 6
Panchkula – 134 109

3. BSES Rajdhani Power Ltd
BSES Bhawan, Nehru Place,
New Delhi – 110 019

4. Uttar Pradesh Power Corporation Ltd
Shakti Bhawan, 14, Ashok Marg,
Lucknow – 226 001

5. BSES Yamuna Power Ltd
Shakti Kiran Building,
Karkardooma, New Delhi – 110 072

6. Rajasthan Rajya Vidyut Prasaran Nigam Ltd
Vidyut Bhawan, Janpath, Jyoti Nagar,
Jaipur – 302 005

7. Tata Power Delhi Distribution Ltd
33 KV Sub-station, Hudson Lane,
Kingsway Camp, Delhi – 110 009

8. Jaipur Vidyut Vitran Nigam Ltd
Vidyut Bhawan, Janpath,
Jaipur – 302 205

9. Jodhpur Vidyut Vitran Nigam Ltd
New Power House, Industrial Area,
Jodhpur – 342 003

10. Uttranchal Power Corporation Ltd
Urja Bhawan, Kan wali Road,
Dehradun – 248 001

11. Ajmer Vidyut Vitran Nigam Ltd
Old Power House,
Hatthi Bhatta, Jaipur Road,
Ajmer – 305 001

12. Engineering Department, 1st Floor,
UT Secretariat, Sector 9D,
Chandigarh – 160 009

13. Principal Secretary,
Power Development Department,
New Secretariat, Jammu – 180001 **....Respondents**

Parties Present

Shri A.K Pandey, NHPC
Shri Naresh Bansal, NHPC
Shri Piyush Kumar, NHPC
Shri Jitendra Kumar Jha, NHPC
Shri R.B Sharma, Advocate, BRPL
Shri S. K Agarwal, Advocate, Rajasthan Discoms
Shri G.L Verma, Advocate, Rajasthan Discoms
Ms. Neelam Advocate, Rajasthan Discoms

ORDER

The petition has been filed by NHPC Ltd for revision of tariff of Sewa-II Hydroelectric Project (3 x 40 MW) ('the generating station') for the period 2010-14 after truing-up in terms of Regulation 6 (1) of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 ("the 2009 Tariff Regulations") and for determination of tariff of the generating station for the period 2014-19 in terms of Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 ("the 2014 Tariff Regulations").

Background

2. The generating station located at Kathua, in the State of J&K, was designed as a run of the river scheme with small pondage with the net head of 560 metres. The generating station comprises of 3 (three) Units of 40 MW each, with annual design energy of 533.53 MUs. As per the National Tariff Policy, 13% of the energy generated is to be made available to the home state as free power.

3. The original date of completion of the project as per Govt. of India approval letter No. 26/1/2002-DO (NHPC) dated 9.9.2003, was four 4 years from the date of approval. Accordingly, the expected date of completion of the project was 9.9.2007. The original project cost approved by the Govt. of India as per letter No. 26/1/2002-DO (NHPC) dated 9.9.2003 was ₹66546 lakh, including IDC of ₹6842 lakh at September, 2002 price level with a debt equity ratio of 70:30. As per the Revised Cost Estimate (RCE) submitted to the Govt. of India, the project cost, as on the expected date of commercial operation was October, 2009, and the anticipated expenditure was ₹101898 lakh at February, 2009 price level.

4. Petition No. 57/2010 was filed by the petitioner for determination of annual fixed charges for the generating station for the period from the anticipated date of commercial operation (1.3.2010) till 31.3.2014 in terms of the 2009 Tariff Regulations and based on the actual cost incurred upto 31.12.2009, duly certified by the auditors, the anticipated capital expenditure upto 28.2.2010 and the projected additional capital expenditure for the period of 1.3.2010 to 31.3.2014. The anticipated expenditure as on 1.3.2010 as submitted by the petitioner in the said petition was ₹106144 lakh, with a total cost overrun up to 1.3.2010 as ₹39598 crore. Subsequently, Unit Nos. I, II and III were declared under commercial operation on 29.6.2010, 24.7.2010 and 2.7.2010 respectively.

5. The Commission by order dated 6.9.2010 in Petition No.57/2010 had determined the annual fixed charges of the generating station for the period from 1.3.2010 to 31.3.2014 based on the

capital cost of Rs 98361.36 lakh (including IDC & FC but excluding un-discharged liability of 6674.59 lakh) as on 1.3.2010 as under:

(₹in lakh)

	2009-10 (1.3.2010 to 31.3.2010)	2010-11	2011-12	2012-13	2013-14
Return on Equity	438.10	5350.14	5544.83	5548.38	5549.69
Interest on Loan	543.99	6320.62	6054.25	5492.35	4970.35
Depreciation	423.03	5166.09	5354.08	5357.51	5358.78
Interest on Working Capital	37.64	454.95	463.32	458.05	453.87
O & M Expenses	167.08	2079.75	2198.71	2324.48	2457.44
Total	**1609.83**	**19371.55**	**19615.19**	**19180.77**	**18790.14**

6. Thereafter, the Commission by *suo motu* order dated 22.9.2010 rectified certain clerical errors in the order dated 6.9.2010 pertaining to the computation of Return on Equity, Interest on loan and Depreciation, without any impact/revision of the annual fixed charges allowed earlier. However, the annual fixed charges approved as above were subject to revision based on approved RCE and truing-up in terms of Regulation 6 of the 2009 Tariff Regulations. The relevant portion of the order is extracted as under:

> *"24. It is observed that the generating station has been declared under commercial operation on 24.7.2010 with the COD of Unit –II. The Units I &II of the generating station have been declared under commercial operation on 29.6.2010 and 2.7.2010 respectively. As stated earlier, the RCE in respect of the generating station has not yet been approved by the Govt. of India. In view of this, the petitioner is at liberty to approach the Commission for revision of tariff based on the approved RCE, in terms of the above said regulation. Since the petitioner has claimed tariff based on the capital cost as on 1.3.2010, the tariff for the generating station is based on the capital cost as on 1.3.2010 after prudence check. However, the tariff shall be applicable from the date of commercial operation of the respective units of the generating station, i.e from the year 2010-11. Any over/under recovery of the annual fixed charges shall be subject to truing up, in terms of the provisions contained in Regulation 6 of the 2009 regulations".*

7. As stated, the present petition has been filed by the petitioner for truing-up of the capital cost as on COD of the generating station and the actual additional capital incurred for the period from 1.3.2010 to 31.3.2014 in terms of Regulation 6 (1) of the 2009 Tariff Regulations and for determination of tariff for the period 2014-19 in terms of the 2014 Tariff Regulations. The petitioner has also submitted that the completion cost has been worked out as ₹1108.83 crore (at July, 2010 Price Level) excluding contingent liabilities of ₹102.74 crore and the same has been submitted to the Ministry of Power, GOI for approval. As regards the approval of RCE of the

generating station, the petitioner vide affidavits dated 17.12.2015 and 27.1.2016 has clarified that the Standing Committee on 1.12.2015 has recommended the RCE for ₹1108.83 crore and that the approval of RCE by MOP, GOI is in process.

8. The respondents, UPPCL, BRPL in their replies have objected to the claim of the petitioner and have submitted that the RCE is yet to be approved by the Central Government. The discoms of Rajasthan have submitted that higher tariff due to inefficiency of the petitioner should not be loaded on the end consumers. The petitioner in its rejoinder has clarified that the RCE as recommended by the Standing Committee on 1.12.2015 is pending for approval of the MOP, GOI.

9. We have examined the matter. As stated by the petitioner, RCE has been recommended by the Standing Committee and the same is pending for approval of the Central Government. In view of this and considering the fact there will be revision in the capital cost of the generating station after approval of RCE by the Central Government, we find no reason to keep this petition pending. Similar issue was considered by the Commission in respect of determination of tariff of Koteshwar HEP of the petitioner for the period 2011-14 in Petition No. 116/GT/2013 and the Commission vide order dated 7.3.2016 disposed of the said petition as under:

> *"8.....Keeping in view that there will be revision of the capital cost of the generating station after approval of RCE by the Central Government, we find no reason to keep these petitions pending. Hence, we are inclined to dispose of these petitions, with liberty to the petitioner to approach the Commission with fresh tariff petition in respect of the generating station after approval of RCE by the Central Government. We direct accordingly.*
>
> *9. We also direct that the provisional tariff granted by order dated 15.5.2014 shall continue to be in operation till the tariff of the generating station is determined based on the approved RCE. The filling fees deposited by the petitioner shall however be adjusted against the fresh petition to be filed in terms of the liberty granted above."*

10. Hence, in line with the above decision, we are inclined to dispose of this petition, with liberty to the petitioner to approach the Commission with fresh tariff petition in respect of the generating station after approval of RCE by the Central Government. We direct accordingly. We also direct that the annual fixed charges determined by order dated 6.9.2010 in Petition No.57/2010 shall however continue to be in operation till the tariff of the generating station for the period 2009-14 and 2014-19 is determined based on the approved RCE. The filling fees deposited by the petitioner shall be

adjusted against the fresh petition to be filed for the period 2014-19 in terms of the liberty granted above.

11. Petition No. 251/GT/2014 is disposed of in terms of the above.

Sd/-	***Sd/-***	***Sd/-***	***Sd/-***
(Dr. M.K.Iyer)	**(A.S Bakshi)**	**(A.K.Singhal)**	**(Gireesh B Pradhan)**
Member	**Member**	**Member**	**Chairperson**

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Annexure-II

केन्द्रीय विद्युत विनियामक आयोग
CENTRAL ELECTRICITY REGULATORY COMMISSION

Date: 3.7.2018

To,

General Manager (Comml.)
NHPC Ltd.
NHPC Office Complex, Sector-33
Faridabad-121003 Haryana

Sir,

Subject: Filing of tariff petitions in respect of the generating stations after approval of RCE by the competent authority.

The Commission by various orders had determined interim/ final tariff of the following stations for the years 2009-14 & 2014-19 and had granted liberty to approach the Commission after approval of RCE:

Stations	Tariff period
Sewa-II HEP	2009-14 2014-19
Teesta Low Dam HEP station-III	2009-14 2014-19
Chamera-III HEP	2012-14 2014-19
Uri-II HEP	2014-19
Teesta Low Dam HEP, Stage-IV	2014-19

2. The tariff of these generating stations have not been determined on the basis of the actual cost on account of non- availability of RCE or approval by CCEA. Now, the Commission has decided to determine the tariff of these generating stations on the basis of available documents.

3. It is accordingly advised to file tariff petitions in respect of the above generating stations as per the applicable Tariff Regulations within a period of two months, enclosing the following:

(a) Board approval of the actual capital cost of the company.
(b) At least one of the following documents namely DIA report or cost approved by CEA/PIB or cost approved by CCEA.

This has approval of the Commission.

May kindly see for info. pl.
ED (Comml)

(T. Rout)
Chief (Law)

तीसरी मंजिल, चन्द्रलोक बिल्डिंग, 36, जनपथ, नई दिल्ली-110 001
Third Floor, Chanderlok Building, 36, Janpath, New Delhi-110 001
Phone : 91-11-2335 3503 Fax : 91-11-2375 3923 E-mail : info@cercind.gov.in

Annexure-III

फोन/Phone :_____

संदर्भ सं./Ref. No. _____ दिनांक/Date :_____

CERTIFIED TRUE COPY OF RESOLUTION PASSED IN THE 417TH BOARD MEETING OF NHPC LIMITED HELD ON 10TH AUGUST, 2018

ITEM NO.

417.2.3: PROPOSAL FOR APPROVAL OF REVISED COST ESTIMATES (RCE) OF SEWA H.E. PROJECT, STAGE-II 120 MW (3X40 MW), JAMMU & KASHMIR(J&K):

"**RESOLVED THAT** the Revised Cost Estimate at completion amounting to Rs.1108.82 crore of Sewa HE Project, Stage-II (120 MW), as already submitted to MoP, is hereby noted and approved".

Certified True Copy

VIJAY GUPTA
Company Secretary
NHPC Limited
(A Govt. of India Enterprises)
NHPC Office Complex, Sector-33
Faridabad, Haryana-121 003 (India)

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर-33, फरीदाबाद - 121 003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com
E-mail : webmaster@nhpc.nic.in; EPABX No. : 0129-2588110/2588500
बिजली से संबंधित शिकायतों के लिए 1912 डायल करें। Dial 1912 for Complaints on Electricity

Annexure-IV

Annex – E
(Pg 1/9) to 7/1)

केंद्रीय विद्युत प्राधिकरण
जल विद्युत परियोजना मूल्यांकन प्रभाग
सप्तम तल, सेवा भवन

[आई.एस.ओ : 9001-2008]

Subject: **Proposal of Revised Cost Estimate at Completion Level of Sewa-II HE Project (3x40=120 MW) in Jammu & Kashmir by M/s NHPC Ltd.**

Reference is made to MOP letter No. 2/5/2009-NHPC, dated 01.12.2010 forwarding there with NHPC letter NO. NH/PD/PC/Sewa-II/3837, dated 26.11.2010 submitting therewith a Proposal of Revised Cost Estimate at Completion level amounting to Rs.1108.82 crores (including IDC & FC of Rs. 138.38 crores & Interest on Internal Resources deployed of Rs. 11.17 crores) for examination and vetting and providing observations on the same. Subsequently, NHPC vide letter No. NH/PD/PC/RCE/2441, dated 21.11.2014 submitted a 'statement of changes made in design parameters of the project'.

The statement of changes made in design parameters of the project as submitted by NHPC Ltd. has been examined by the respective appraising groups in CWC and CEA.

A note giving observation of CEA based on the observations of appraising groups is enclosed at **Annex**.

The revised cost at completion level comprises of expenditure already incurred by the project authorities and CEA/ CWC has no mechanism to examine/ vet such a fait accompli cost. Assuch, cost part in the proposal of revised cost at completion level has not been examined/ vetted by CEA/ CWC. However, the analysis of the cost is enclosed at **Annex-I**.

This issues with the approval of Member (Hydro).

(पी.सी.जिलोहा),
निदेशक एवं
आफिसिएटिंग मुख्य अभियंता (एच.पी.ए.)

Joint Secretary (Hydro), Ministry of Power, Govt. of India, Shram Shakti Bhawan, Rafi Marg, New Delhi – 110001.

पत्र संख्या - 203/4 / 2015 -एच.पी.ए./ 389-90 दिनांक : 25.02.2015

Copy to : Chairman & Managing Director, M/s NHPC Ltd., NHPC Office Complex, Sector-33, Faridabad – 121003 (Haryana).

Pl. prepare material for Standing Committee.

GM (P&A)

CE-II

26/2/15

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26 FEB 2015

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PL-219

Annex

A Note giving Observation of CEA on Proposal of Revised Cost Estimates at Completion Level and Statement of changes in design parameters of Sewa-II HE Project (3x40= 120 MW) in Jammu & Kashmir by NHPC Ltd.

1.0 Background:

1.0 Sewa-II HE Project (120 MW) is located on river Sewa (A tributary of Ravi) in Kathua District of Jammu & Kashmir for power generation in a run-of-river type development without any pondage. The project involves construction of 53 m high concrete gravity dam near Gatti village in Tehsil Bani and Surface power house near Mashka village in Tehsil Basohli of District Kathua of J&K.

1.2 Accord of Techno-Economic Appraisal of Sewa-II HE Project (3x40=120 MW) by CEA.

DPR of Sewa-II HE Project with an installed capacity of 120 MW was accorded Techno-Economic Appraisal (TEA) by CEA vide letter dated 18.10.2002 at an estimated cost of Rs.675.25 crores including IDC & FC of Rs. 78.21 crores at September, 2002 price level. The summary of estimated cost is given below:

Description	September, 2003 PL
Civil Works	Rs. 478.52 Crores
E&M works	Rs.117.02 Crores + 0.306 million US$
Total Hard Cost	**Rs. 595.54 Crores+0.306 Million US$**
IDC & FC	Rs. 78.21 Crores
Total Project Cost	**Rs. 673.75 Crores+0.306 million US$**
Total Project Cost (INR)	**Rs. 675.25**

1 US$= Rs. 49.02

1.3 Investment sanction by Govt.

Ministry of Power, Government of India conveyed the sanction on 09.9.2003 with completion of project in 48 months from the date of sanction by the Govt. of India i.e. 08.9.2007 at an estimated cost of Rs. 665.46 crores including interest during construction (IDC) of Rs. 68.42 crores (at September, 2002 PL) with debt equity ratio of 70:30 which includes Rs. 44.92 crores sanctioned for stage-II activities for execution by National Hydro-electric Power Corporation Ltd. The summary of estimated cost is given below:

(Rs. Crores)

Description	September, 2003 PL
Civil Works	478.52
E&M works	118.52
Total Hard Cost	**597.04**
IDC	68.42
Total Project Cost	**665.46**

Annex-F

P(3/9)

1.4 Award of Works :

The details of award of major work packages is given below :

(Rs. Crores)

Sl.No.	Package	Contractor	Cost (Rs. Crores)	Date of Award
1	Civil Work	i)M/s Gammon India Ltd.	196.51	08.9.2003
		ii)M/s Patel Engg. Ltd.	99.95	08.9.2003
2	HM Work	M/s Om Metal Infraprojects ltd.	18.37	24.01.2004
3	E&M Work	M/s BHEL	157.44	23.6.2004

1.5 Commissioning of Project :

Project has commissioned during 2013-14.

2.0 Submission of Proposal of Revised Cost Estimate at Completion level by NHPC Ltd.

2.1 NHPC Ltd. has submitted a Proposal of Revised Cost Estimate at Completion level amounting to Rs.1108.82 crores including interest during construction (IDC) of Rs. 149.55 crores at July, 2010 PL vide their letter dated 26.11.2010 duly forwarded by MoP vide letter dated 01.12.2010 for examination and vetting and providing observations on the same. The project cost does not include Rs. 102.74 crores of contigent liabilities. Break up of Revised Cost Estimate at Completion Level as submitted by M/s. NHPC is given below :

(Rs. Crores)

Description	RCE at Completion level
Civil Works	755.39
E&M works	203.88
Total Hard Cost	959.27
IDC & FC	149.55
Total Project Cost	1108.82

2.2 RCE was returned on 27.09.12 due to project already been declared under commercial operation & RCE under examination has very old Price Level.

2.3 NHPC vide letter dated 22.10.2012 and subsequent letters requested to continue the examination and vet the cost stating that the cost was at completion level.

2.4 Submission of a statement of changes made in designs parameters by NHPC Ltd.

... vide letter dated 21.11.2014 has stated that during construction of the project following changes have been carried out in the designs parameters of the structures of the project:

Parameters	As per TEA	Actually constructed	Reason for change
Diversion Tunnel			
Length	323.0 m	290.0 m	Optimization and Minor Alignment change during detailed design
Invert level at exit	EL1150.0 m	EL1151.0 m	Optimization and Minor Alignment change during detailed design
Coffer Dams			
Maximum height of upstream coffer dam	16.0 m	13.0 m	Optimization during reconstruction as washing away of coffer dam due to unprecidented rainfall
Maximum height of downstream coffer dam	8.0 m	6.5 m	Optimization during reconstruction as washing away of coffer dam due to unprecidented rainfall
Spillway			
Width of Spillway	44.0 m	46.0 m	Redesigning as Design flood increases from 3400 to 4020 cumec
Width of each bay	6.5 m	7.0 m	Redesigning as Design flood increases from 3400 to 4020 cumec
Pre-Sedimentation			
Gross storage at FRL	544.80.ha.m	705.11 ha.m	Revised survey of year 2009
Gross storage at MDDL	181.97 ha.m	266.10 ha.m	Revised survey of year 2009
Diurnal storage	362.63 ha m	439.01 ha.m	Revised survey of year 2009
Reservoir area at FRL	37.05 ha.m	42.9 ha	Revised survey of year 2009
Desilting Arrangement			
No. Type & Size of Desilting Chamber	2 nos., dufour type chambers each 95 m long, 8.0 m wide, height varies from 10.7 m to 11.2 m	2 nos., dufour type chambers each 85 m long, 8.0 m wide, height varies from 10.7 m to 11.2 m	Optimization during detailed design
No. of Gates	1	2	Minor changed as per detailed design
Headrace Tunnel			
Length	10020	10084	Due to low cover zone and shear zone so re-routing of tunnel done
Location and length of Adit			

Annex-E
(Pg 5/9)

Adit no.-HRT RD	HRT- RD Length of Adit		
Adit-1	347 m - 95 m	122 m	Minor changed as per detailed design
Adit-2	2717 m -280 m	227 m	Optimization during detailed design
Adit-3	5684 m – 418 m	368 m	Optimization during detailed design
Adit-4	9960 m - 440 m	246 m	Optimization during detailed design
Surge Shaft			
Adit to Surge Shaft top (gate operation chamber)	4 m dia D shaped, L=70.0 m	4 m dia D shaped, L=52.0 m	Optimization during detailed design
Adit to Surge Shaft bottom	4 m dia D shaped, L=30.0 m	4 m dia D shaped, L=286.0 m	Alignment change due to rerouting of tunnel
Pressure Shaft/ Penstock			
Underground Pressure shaft length	350.0 m	352.0 m	Minor changed as per detailed design
Surface Penstock length	880.0 m	850.0 m	Optimization during detailed design
Horizontal Pressure shaft length	622.0 m	598.0 m	Optimization during detailed design
Outlet Structure			
Size	2.25 m x 3.0 m	3.5 m x 4.55 m	Minor changed as per detailed design
Length of each channel	28 m, 39 m & 50 m	22.45 m, 26.55 m & 29.85 m	Optimization during detailed design
E&M Equipment			
Step up transformer including oil for first filling (Rating 11/132 KV, 50 MVA)	3 Nos.	4 Nos.	At the time of preparation of technical specifications, number of transformer Incl.Uri-I, Chamera-I (In NHPC) and some transformers of PGCIL developed faults simultaneously in the northern grid. Hence, keeping in view the remotness of the site, probability of generation loss due to the failure of transformers, redundancy in the form of an extra GSU transformer was envisaged. Hence, the quantity of Step-up transformer including oil for first filling (Rating 11/ 32 kV, 50 MVA, three phase) increased to 4 nos.from 3

			nos. (Keeping 1 no GSU as spare) This is in order.
Circuit Breaker	8 Nos.	9Nos.	Initially at the time of CCEA, total 8 bays of 132 KV: 3 line bays, 3 generator bays, 1 Bus coupler bay & 1 Station transformer bay were approved. Later on, after study by CEA (system Planning & Project Appraisal Division) requested NHPC to provide an additional line bay. With addition of 1 line bay, total bays became 9 nos. and hence Circuit breaker also increased from 8 nos to 9 nos. This is in order.

3.0 Examination of Proposal of Revised Cost Estimate at Completion level:

3.1 The Proposal of Revised Cost Estimate at Completion level was forwarded to HE&TD, SP&PA, TCD of CEA and PAO of CWC for examination and vetting of design/ cost related aspects of E&M and Civil & HM Works vide letter No.203/4/2010/HPA/1433-36, dated 29.12.2010.

3.2 The change in the design parameters of constructed structures from that in the CEA/CWC approved DPR included in the proposal of Revised Cost Estimates at Completion level by NHPC Ltd. has been examined in the respective formations of CEA/ CWC and observed as under :

3.2.1 Examination of Dam Design aspects by CWC:

The Proposal submitted by NHPC Ltd.have been examined in respect of design related aspects of dam by CMDD Directorates of CWC and clearance given vide letters dated 04.12.2015 with following observation :

i) Diversion tunnel length was reduced to 290.0 m from 323.0 m by optimizing the alignment during detailed design/ construction stage.

ii) 4 No(s) of orifice spillways size of 6.5 m (W) x 9.7 m (H) in TEC stage were increased to 4 No(s)ms = 7.00 m(W) x 10.8m (H), in the detailed design stage in order to accommodate the passage required for revised PMF of 4020 cumec from 3400.cumec.

3.2.2 Examination of Hydel Civil Design aspects by CWC:

The Proposal submitted by NHPC Ltd. have been examined in respect of hydel civil design related aspects by Hydel Civil Design Directorates of CWC and clearance given vide letters dated 22.1.2015 with following observation :

It has been submitted by NHPC that the change in Adit length to Surge Shaft has been done due to work awarded in two different package. There are no design issues involved with this change. Contractual and other aspects are beyond the scope of Design unit hence may be reviewed by the concerned authorities'.

3.2.3 Examination of E&M design aspects by CEA:

The Proposal submitted by NHPC Ltd has been examined in respect of E&M design related aspects by HE&TD Division of CEA and clearance given vide their letters dated 10.02.2015 with following observation :

i) The length of Bus duct of GT connection (11 KV) is 450 m as per CCEA whereas the same is 3 Nos. in RCE.

ii) Under Electrical Auxiliaries head, quantity of Step up transformer including oil for filling (Rating 11/32 KV, 50 MVA, three phase) is 3 nos. as per CCEA whereas same is 4 nos. as per RCE.

iii) Under Electrical Auxiliaries head, quantity of LT AC switchgear for aux. Power supply to power house and outdoor switch yard complete is 3 sets as per CCEA whereas same is LOT as per RCE.

iv) Under switch yard equipment head, quantity of Circuit breaker is 8 nos. as per CCEA whereas same is 9 nos. as per RCE.

3.2.4 The proposal submitted by NHPC Ltd has been examined in respect of power evacuation related aspects by SP & PA Division of CEA and clearance given vide their letters dated 01.01.2015 observing that there is no change in the 400 kV Switchyard & 400 kV XLPE Cable.

3.3 The revised cost at completion level comprises of expenditure already incurred by the project authorities and CEA/ CWC has no mechanism to examine/ vet such a fait accompli cost. As such, cost part in the proposal of revised cost at completion level has not been examined/ vetted by CEA/ CWC. However, the analysis of the cost is enclosed at **Annex-I**.

Revised Cost at Completion Level of Sewa-II HE Project (3x40=120 MW) in Jammu & Kashmir By M/s NHPC Ltd.

(Analysis of Revised Cost at Completion Level submitted by NHPC Ltd.)

1.0 Details of Cost Estimates Sanctioned by CCEA at September, 2002 PL, Awarded Cost and Revised Cost at Completion Level submitted by NHPC Ltd. are as follows :

(Rs. Crores)

Item	CCEA Sanctioned Cost at September, 2002 PL	Awarded Cost	Submitted Cost at Completion Level
i) Main Civil Works (Package)	319.32	296.46	428.38
ii) Main HM Works (Package)		18.37	
iii) Main E&M Works (Package)	106.51	157.44	181.63
Total Main Contract Works	**425.83**	**472.27**	**610.01**
i) Civil Works (Non-Package)	159.20		327.01
i) E&M Works (Non-Package)	12.01		22.25
Total (Non-Package)	**171.21**		**349.26**
Hard Cost	**597.04**		**959.27**
IDC	**68.42**		**138.38**
Interest on Internal Resources Deployed	**0.00**		**11.17**
Total Project Cost	**665.46**		**1108.82**

2.0 Details of Awarded Cost Of Main Contrat Works, corresponding Sanctioned Cost at September, 2002 PL and variation is given below :

(Rs. Crores)

Item	CCEA Sanctioned Cost at September, 2002 PL	Awarded Cost	Variation in Awarded Cost w.r.t. CCEA Sanctioned Cost	
				%
i) Main Civil Works (Package)	319.32	314.83	-4.49	-1.41
ii) Main E&M Works (Package)	106.51	157.44	50.63	47.82
Total Main Contract Works	485.83	472.27	46.44	10.91

Annex-F
(Pg 9/9)

3.0 Details of Awarded Cost Of Package Works(Civil, HM and E&M), corresponding Revised Cost at Completion Level Sanctioned submitted by NHPC Ltd. and variation is given below :

(Rs. Crores)

Item	Awarded Cost	Submitted Cost at Completion Level	Variation in submitted Revised Cost at Completion Level w.r.t. Awarded Cost	
				%
i) Main Civil Works (Package)	314.83	428.38	113.55	36.07
ii) Main E&M Works (Package)	157.44	181.63	24.19	15.36
Total Main Contract Works	472.27	610.01	137.74	29.17

4.0 Details of Cost Sanctioned by CCEA at September, 2002 PL, Revised Cost at Completion Level submitted by NHPC Ltd. and variation are given below :

(Rs. Crores)

Item	CCEA Sanctioned Cost at September, 2002 PL	Submitted Cost	Variation in Submitted Completion Cost w.r.t. CCEA Sanctioned Cost	
				%
i) Main Civil Works (Package)	319.32	428.38	109.06	34.15
iii) Main E&M Works (Package)	106.51	181.63	75.12	70.53
Total Main Contract Works	**425.83**	**610.01**	**184.18**	**43.25**
i) Civil Works (Non-Package)	159.20	327.01	167.81	105.41
i) E&M Works (Non-Package)	12.01	22.25	10.24	85.26
Total (Non-Package)	**171.21**	**349.26**	**178.05**	**104.00**
Hard Cost	**597.04**	**959.27**	**362.23**	**60.67**
IDC	**68.42**	**138.38**	**69.96**	**102.25**
Interest on Internal Resources Deployed	**0.00**	**11.17**	**11.17**	**0.00**
Total Project Cost	**665.46**	**1108.82**	**443.36**	**66.62**

there is an increase of 66.62% in submitted project cost at completion level comparing it with the CCEA sanctioned project cost (at September, 2002 PL).

Annexure-V

FORM- 1

Summary Sheet

Name of the Petitioner : NHPC Ltd.
Name of the Generating Station :SEWA-II Power Station
Region : Northern **State: J&K** **District : Kathua**

(₹ Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1.1	Depreciation	5,758.04	5,833.14	5,875.78	5,884.76	5,882.73	5,891.02
1.2	Interest on Loan	5,642.25	5,572.82	5,030.55	4,126.03	3,082.77	2,661.19
1.3	Return on Equity[1]	7,114.59	7,280.39	7,355.74	7,306.03	7,357.70	7,336.72
1.4	Interest on Working Capital	497.44	770.28	783.12	785.46	788.29	805.71
1.5	O & M Expenses	2,662.03	6,157.56	6,566.67	7,002.96	7,468.24	7,964.43
	Total	**21,674.34**	**25,614.19**	**25,611.85**	**25,105.24**	**24,579.73**	**24,659.06**

Note
1: Details of calculations, considering equity as per regulation, to be furnished.

For Arora Vohra & Co
Chartered Accountants
FRN No.-009847N

Partner : Narinder Malik
M. No. : 097008

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station :SEWA-II POWER STATION
Place (Region/District/State) : NORTHERN / KATHUA / J&K

FORM-1(I)

Statement showing claimed capital cost

(₹ Lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Capital Cost	114,285.94	115,862.14	116,106.84	116,129.22	116,187.31
2	Add : Addition during the year / period	1,267.60	143.47	168.52	45.07	176.86
3	Less : De-capitalisation during the year / period	0.10	2.00	176.16	5.47	0.00
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	308.70	103.23	30.02	18.49	5.74
6	**Closing Capital Cost**	115,862.14	116,106.84	116,129.22	116,187.31	116,369.91
7	**Average Capital Cost**	**115,074.04**	**115,984.49**	**116,118.03**	**116,158.27**	**116,278.61**

FORM-1(II)

Statement showing Return on Equity

(₹ in Lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Equity	34,285.78	34,758.64	34,832.05	34,838.77	34,856.19
2	Add : Increase due to addition during the year / period	380.28	43.04	50.56	13.52	53.06
3	Less : Decrease due to de-capitalisation during the year / period	0.03	0.60	52.85	1.64	0.00
4	Less : Decrease due to reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Increase due to discharges during the year / period	92.61	30.97	9.01	5.55	1.72
6	**Closing Equity**	34,758.64	34,832.05	34,838.77	34,856.19	34,910.97
7	**Average Equity**	34,522.21	34,795.35	34,835.41	34,847.48	34,883.58
8	Rate of ROE	21.089%	21.140%	20.973%	21.114%	21.032%
9	**Return on Equity**	**7,280.39**	**7,355.74**	**7,306.03**	**7,357.70**	**7,336.72**

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED
FARIDABAD

FORM- 2

Details of COD, Type of hydro station, Normative Annual Plant Availability Factor (NAPAF) & Other normative parameters considered for tariff calculation

Name of the Petitioner: **NHPC Ltd.**
Name of the Generating Station: **Sewa-II Power Station**

	Particulars	Unit	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	1	2	3	4	5	6	7	8
1	Installed Capacity	MW	120	120				
2	Free power to home state	%	13*	13*				
3	Date of commercial operation							
	Unit-1		29.06.2010	29.06.2010				
	Unit-2		24.07.2010	24.07.2010				
	Unit-3		02.07.2010	02.07.2010				
4	Type of Station							
	a) Surface / underground		Surface	Surface				
	b) Purely ROR / Pondage/ Storage		ROR with small Pondage	ROR with small Pondage				
	c) Peaking / non-peaking		Peaking	Peaking				
	d) No. of hours of peaking		3 (Minimum)	3 (Minimum)				
	e) Overload capacity (MW) & period		44 MW, Continuous	44 MW, Continuous				
5	Type of excitation							
	a) Rotaing exciters on generator							
	b) Static excitation		Static	Static				
6	Design Energy (Annual)[1]	Gwh	533.53	533.53				
7	Auxiliary Consumption including Transformation losses	%	1	1				
8	Normative Annual Plant Availability Factor (NAPAF)	%	80	85				
9.1	Maintainance Spares for WC	% of O&M	15	15				
9.2	Receivables for WC	in Months	2	2				
9.3	Base Rate of Return on Equity	%	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%
9.4	Tax Rate[2]	%	20.96%	20.96%	21.34%	21.34%	21.34%	21.55%
9.5	Effective Tax Rate[4]	%	20.96%	21.76%	21.95%	21.33%	21.85%	21.55%
9.6	SBI Base Rate + 350 basis points as on 01.04.2014 [3]	%	12.25%	13.50%	13.50%	13.50%	13.50%	13.50%

1. Month wise 10-day Design energy figures to be given separately with the petition.

2. Tax rate applicable to the company for the year FY 2013-14 should also be furnished.

3. Mention relevant date

4. Effective tax rate is to be computed in accordance with Regulation 25 i.e. actual tax (or advance tax)/gross income, where gross income refers the profit before tax.

* Including 1% free power to home state for Local Area Development as allocation order issued by MOP, GOI.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-3

SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF COMPANY : NHPC LTD

NAME OF POWER STATION : SEWA-II POWER STATION

1. Location	
State / Distt.	JAMMU AND KASHMIR / Kathua
River	SEWA (Atributary of Ravi)
2. Diversion Channel	
Size, shape	Diameter 6 m Horse shoe shaped
	290m
3. Dam	
Type	CONCRETE GRAVITY DAM
Maximum dam height (M)	53 m
4. Spillway	
Type	Ogee Type with Breast Wall
Crest level of spillway (M)	E.L 1168.0.0 m
5. Reservoir	
Full Reservior Level (FRL) (M)	EL 1197.5 M.50 m
Minimum Draw Down Level (MDDL)	EL 1185.0 m
Live storage (MCM)	362.83 Ha-m
6. Desilting Arrangement	
Type	DUFOUR TYPE Chambers(Unde ground)
Number and Size	2 Nos., Each 85 long,8.0 m wide ,ht varies from 10.7 to 11.2 m
Particle size to be removed(mm)	Greater than and equal to 0.2 mm
7. Head Race Tunnel	
Size and type	3.3 m -Horse shoe shaped ,concrete lined
Length (M)	10084 m
Design discharge (Cumecs)	24.25 m^3 /sec
8. Surge Shaft	
Type	Under Ground with Restricted Orifice
Diameter (M)	9 m
Height (M)	111 m
9. Penstock/Pressure shafts	
Type	Steel Lined
Diameter & Length (M)	2.4 m (Internal) surface penstock of length 850 m .U/G PS-352 m, Vertical PS-175 m, Lower Horizontal PS -598 M.
10. Power House	
Installed capacity (No of units x MW)	120 MW (3 X 40 MW)
Type of turbine	Vertical Pelton
Rated Head (M)	560 M
Rated Discharge (Cumecs)	24.25 M^3/sec
Head at Full Reservoir Level (M)	599 m
Head at Minimum Draw down Level (M)	514 m
MW Capability at FRL	120 MW
MW Capability at MDDL	102 MW
11. Tail Race Tunnel	
Diameter (M), shape	Tail Channel-3 nos, Rectangular 3.5 m x 4.55 m
Length (M)	28 m , 39 m, 50 m
Minimum tail water level	EL 1030 m
12. Switchyard	
Type of Switch gear	132 KV outdoor conventional switchyard.
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	4

Note : Specify limitation on generation during specific time period on account of restriction(s) on water use due to irrigation, drinking water, industrial, environmental considerations etc.

For Arora Vohra & Co
Chartered Accountants

Parner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM- 4

Details of Foreign loans

(Details only in respect of loans applicable to the project under petition)

Name of the Petitioner NHPC Limited
Name of the Generating Station Sewa-II Power Station
Exchange Rate at COD
Exchange Rate as on 01.05.1994

Sl.	Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)
	Currency1 [1]												
A 1	At the date of Drawl [2]												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging [3]												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												
	Currency2 [1]												
A 1	At the date of Drawl [2]												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging [3]												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												
	Currency3 [1] **& so on**												
A 1	At the date of Drawl [2]												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging [3]												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												

NOT APPLICABLE

1. Name of the currency to be mentioned e.g. US$, DM, etc.
2. In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given
3. Furnish details of hedging, in case of more than one hedging during the year or part hedging, details of each hedging are to be given
4. Tax (such as withholding tax) details as applicable including change in rates, date from which change effective etc. must be clearly indicated.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM- 4A

Details of Foreign Equity

(Details only in respect of Equity infusion if any applicable to the project under petition)

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Sewa-II Power Station
Exchange Rate on date/s of infusion :

Sl.	Financial Year	Year 1				Year 2				Year 3 and so on			
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)
	Currency1 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency2 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency3 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency4 [1] & so on												
A 1	At the date of infusion [2]												
2													
3													

NOT APPLICABLE

1. Name of the currency to be mentioned e.g. US$, DM, etc.
2. In case of equity infusion more than once during the year, Exchange rate at the date of each infusion to be given.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED
FARIDABAD

FORM- 5

Abstract of Admitted Capital Cost for the existing Projects

NAME OF COMPANY : NHPC LTD
NAME OF POWER STATION :SEWA-II POWER STATION

	Capital Cost as admitted by CERC (Rs. Lakh)	**105836.09**
a)	**Capital cost admitted as on COD**	
	(Give reference of the relevant CERC Order with Petition No. & Date)	Order dated 06.09.2010 in petition no. 57/2010
b)	Foreign Component, if any (In Million US $ or the relevant Currency)	
c)	Foreign Exchange rate considered for the admitted Capital cost (Rs Lakh)	
d)	Total Foreign Component (Rs. Lakh)	
e)	Domestic Component (Rs. Lakh.)	
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
	Total Capital cost admitted (Rs. Lakh) (d+e+f)	**105836.09**

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM- 5A

Abstract of Capital Cost Estimates and Schedule of Commissioning for the New Projects

NAME OF COMPANY : NHPC LTD
NAME OF POWER STATION :SEWA-II POWER STATION

New Projects

Capital Cost Estimates

Board of Director/ Agency approving the Capital cost estimates:		
Date of approval of the Capital cost estimates:		
	Present Day Cost	**Completed Cost**
Price level of approved estimates	As on end of _____ qtr. of the year	As on scheduled COD of the Station
Foreign Exchange rate considered for the Capital cost estimates		
Capital Cost excluding IDC, IEDC & FC		
Foreign Component, if any (In Million US $ or the relevant currency)	**NOT APPLICABLE**	
Domestic Component (Rs. Lakh)		
Capital cost excluding IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US $ or the relevant currency)	**NOT APPLICABLE**	
Domestic Component (Rs. Lakh)		
Total IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
Rate of taxes & duties considered		
Capital cost including IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US $ or the relevant currency)	**NOT APPLICABLE**	
Domestic Component (Rs. Lakh)		
Capital cost including IDC, IEDC & FC (Rs. Lakh)		
Schedule of Commissioning as per investment approval		
Scheduled COD of Unit-I		
Scheduled COD of Unit-II		
.....		
.....		
Scheduled COD of last Unit/Station		

Note:

1. Copy of approval letter should be enclosed
2. Details of Capital Cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-14.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED
FARIDABAD

FORM- 5B

Break-up of Capital Cost for New Hydro Power Generating Station

NAME OF COMPANY : NHPC LTD
NAME OF POWER STATION :SEWA-II POWER STATION

(Amount in Lakh)

Sl. No.	Break Down	Original cost as approved by Authority / Investment Approval	Actual Capital Expenditure as on actual / anticipated COD	Liabilities / Provisions	Variation	Reason for Variation
1	2	3	4	5	6 = 3-4-5	7
1.0	**Infrastructure Works**					
1.1	Preliminary including Development					
1.2	Land *					
1.3	R&R Expenditure					
1.4	Buildings					
1.5	Township					
1.6	Maintenance					
1.7	Tools & Plants					
1.8	Communication					
1.9	Environment & Ecology					
1.10	Losses on stock					
1.11	Receipt & Recoveries					
1.12	**Total (Infrastructure works)**					
2.0	**Major Civil Works**					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)					
2.5	**Total (Major Civil Works)**					
3.0	**Hydro Mechanical equipments**					
4.0	**Plant & Equipment**					
4.1	Initial spares of Plant & Equipment					
4.2	**Total (Plant & Equipment)**					
5.0	**Taxes and Duties**					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	**Total Taxes & Duties**					
6.0	**Construction & Pre-commissioning expenses**					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	**Total (Const. & Pre-commissioning)**					
7.0	**Overheads**					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	**Total (Overheads)**					
8.0	**Capital Cost without IDC, FC, FERV & Hedging Cost**					
9.0	**IDC, FC, FERV & Hedging Cost**					
9.1	Interest During Construction (IDC)					
9.2	Financing Charges (FC)					
9.3	Foreign Exchange Rate Variation (FERV)					
9.4	Hedging Cost					
9.5	**Total of IDC, FC, FERV & Hedging Cost**					
10.0	**Capital cost including IDC, FC, FERV & Hedging Cost**					

NOT APPLICABLE

* Provide details of Freehold Land, Leasehold Land and Land under reservoir separately

Note:

1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost over-run was beyond the control of the generating company.

2. In case of both time & cost overrun, a detailed note giving reasons of such time and cost over-run should be submitted clearly bringing out the agency responsible and whether such time and cost overrun was beyond the control of the generating company.

3. The implication on cost due to time over run, if any shall be submitted separately giving details of increase in prices in different packages from scheduled COD to Actual COD / anticipated COD, increase in IEDC from scheduled COD to actual COD / anticipated COD and increase of IDC from scheduled COD to actual anticipated COD.

4. **Impact on account of each reason for Time over run on Cost of project should be quantified and substantiated with necessary documents and supporting workings.**

5. A list of balance work assets / work wise including initial spare on original scope of works along with estimate shall be furnished positively.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM- 5C

Break-up of Capital Cost for Plant & Equipment (New Projects)

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **SEWA-II Power Station**

(Amount in Lakh)

Sl. No.	Break Down	Original cost as approved by Authority / Investment Approval [1]	Cost on Actual / anticipated COD [1]	Variation	Reason for Variation *
1	2	Total Cost	Total Cost	3	4
1.0	**Generator,turbine & Accessories**				
1.1	Generator package				
1.2	Turbine package				
1.3	Unit control Board				
1.4	C&I package				
1.5	Bus Duct of GT connection				
1.6	**Total (Generator, turbine & Accessories)**				
2.0	**Auxiliary Electrical Equipment**				
2.1	Step up transformer				
2.2	Unit Auxiliary Transformer				
2.3	Local supply transformer				
2.4	Station transformer				
2.5	SCADA				
2.6	Switchgear, Batteries, DC dist. Board				
2.7	Telecommunication equipment				
2.8	Illumination of Dam, PH and Switchyard				
2.9	Cables & cable facilities, grounding				
2.10	Diesel generating sets				
2.11	**Total (Auxiliary Elect. Equipment)**				
3.0	**Auxiliary equipment & services for power station**				
3.1	EOT crane				
3.2	Other cranes				
3.3	Electric lifts & elevators				
3.4	Cooling water system				
3.5	Drainage & dewatering system				
3.6	Fire fighting equipment				
3.7	Air conditioning, ventilation and heating				
3.8	Water supply system				
3.9	Oil handling equipment				
3.10	Workshop machines & equipment				
3.11	**Total (Auxiliary equipt. & services for PS)**				
4.0	**Switchyard package**				
5.0	**Initial spares for all above equipments**				
6.0	**Total Cost (Plant & Equipment) excluding IDC, FC, FERV & Hedging Cost**				
7.0	**IDC, FC, FERV & Hedging Cost**				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	**Total of IDC, FC, FERV & Hedging Cost**				
8.0	**Total Cost (Plant & Equipment) including IDC, FC, FERV & Hedging cost)**				

NOT APPLICABLE

Note:

1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost overrun was beyond the control of the generating company.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM- 5D

Break-up of Construction/Supply/Service packages

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **SEWA-II Power Station**

1	Name/No. of Construction / Supply / Service Package	Package A	Package B	Package C	.....	Total Cost of all packages
2	Scope of works[1] (in line with head of cost break-ups as applicable)	NOT APPLICABLE				
3	Whether awarded through ICB / DCB / Departmentally / Deposit Work					
4	No. of bids received					
5	Date of Award					
6	Date of Start of work					
7	Date of Completion of Work / Expected date of completion of work					
8	Value of Award [2] in (Rs. Lakh)					
9	Firm or With Escalation in prices					
10	Actual capital expenditure till the completion or up to COD whichever is earlier (Rs.Lakh)					
11	Taxes & Duties and IEDC (Rs. Lakh)					
12	IDC, FC, FERV & Hedging cost (Rs. Lakh)					
13	Sub-total (10+11+12) (Rs. Lakh)					

Note:
1. If there is any package, which need to be shown in Indian Rupee and foreign currency (ies), the same should be shown separately along with the currency, the exchange rate and the date.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

In case there is cost over run

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **SEWA-II Power Station**

Sl. No.	Break Down	Original cost as approved by Board Members (₹ Lakh) Total Cost	Actual / Estimated Cost as incurred / to be incurred (₹ Lakh) Total Cost	Difference Total Cost	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to increase in hard cost
1.0	**Cost of Land & Site Development**					
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	**Plant & Equipment**					
2.1	Steam Generator Island					
2.2	Turbine Generator Island					
2.3	BOP Mechanical					
2.3.1	Fuel Handling & Storage system					
2.3.2	External water supply system					
2.3.3	DM water Plant		NOT APPICABLE			
2.3.4	Clarification plant					
2.3.5	Chlorination Plant					
2.3.6	Fuel Handling & Storage system					
2.3.7	Ash Handling System					
2.3.8	Coal Handling Plant					
2.3.9	Rolling Stock and Locomotives					
2.3.10	MGR					
2.3.11	Air Compressor System					
2.3.12	Air Condition & Ventilation System					
2.3.13	Fire fighting System					
2.3.14	HP/LP Piping					
	Total BOP Mechanical					
2.4	**BOP Electrical**					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	Total BOP Electrical					
2.5	**Control & Instrumentation (C & I) Package**					
	Total Plant & Equipment excluding taxes & Duties					
3	**Initial Spares**					
4	**Civil Works**					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR &Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	Total Civil works					
5	Construction & Pre- Commissioning Expenses					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	Total Construction & Pre- Commissioning Expenses					
6.0	**Overheads**					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	Total Overheads					
7.0	**Capital cost excluding IDC & FC**					
8.0	**IDC, FC, FERV &Hedging Cost**					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Coat					
	Total of IDC, FC, FERV & Hedging Cost					
9.0	**Capital cost including IDC, FC, FERV & Hedging Cost**					

***Submit details of Freehold and Lease hold land**
Note : Impact on account of each reason for Cost overrun should be quantified and substantiated with necessary documents and supporting workings.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM- 5E (ii)

In case there is time over run

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **SEWA-II Power Station**

S. No.	Description of Activity / Works / Service	Original Schedule (As per Planning)		Actual Schedule (As per Actual)		Time Over-Run	Reasons for delay	Other Activity effected (Mention Sr No of activity affected)
		Start Date	Completion Date	Actual Start Date	Actual Completion Date	Days		
1								
2		NOT APPLICABLE						
3								
4								
5								
6								
7								
8								
9								
10								

1. Delay on account of each reason in case of time overrun should be quantified and substantiated with necessary documents and supporting workings.

2. Indicates the activities on critical path.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM- 5F

In case there is claim of additional RoE

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **SEWA-II Power Station**

S. No.	Completion Time as per Investment approval (Months)				Actual Completion time				Qualifying time schedule (as per regulation)
	Start Date	Scheduled COD (Date)	Months	Installed Capacity	Start Date	Actual COD (Date)	Actual Completion time in Months	Tested Capacity	Months
Unit 1									
Unit 2			Not Applicable						
Unit 3									
Unit 4									
....									
.....									

Note : Necessary documentary evidence in support of actual completion time to be submitted in accordance with Regulation 5(1).

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM- 6

Financial Package upto COD

Name of the Company NHPC Limited
Name of the Power Station Sewa-II Power Station
Project Cost as on COD[1] (Rs in Crs) 1079.17
Date of Commercial Operation of the Station[2] 24.07.2010

(Amount in lacs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Amount[3]		Amount[3]		Currency and	
1	2	3	4	5	6	7
LIC				13600.00		
Power Finance Corporation Ltd.				36137.50		
Normative Loan*				25804.36		
Total Loan				**75541.86**		
Equity						
GoI/IPO/IR				32375.08		
Total Equity				**32375.08**		
Debt : Equity Ratio	70:30		70.00	30.00		

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-7

Details of Project Specific Loans

Name of the Company NHPC LTD
Name of the Power Station SEWA-II Power Station

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5
1	2	3	4	5	6
Source of Loan[1]	PFC Ltd.*	Normative Loan			
Currency[2]	INR	INR			
Amount of Loan sanctioned	41300				
Amount of Gross Loan drawn upto 31.03.2014/COD [3,4,5,13,15]	41300	30262.66			
Interest Type[6]	FLOATING with interest rate reset every third year. Presently w.e.f 15.10.2016 is 7.93%	Fixed			
Fixed Interest Rate, if applicable	N.A.	10.49%#			
Base Rate, if Floating Interest[7]	3Year AAA Bond Yield	N.A.			
Margin, if Floating Interest[8]	0.50%	N.A.			
Are there any Caps/Floor[9]	N.A.	N.A.			
If above is yes,specify caps/floor	N.A.	N.A.			
Moratorium Period[10]	1 YEAR 10 MONTHS				
Moratorium effective from	17-09-07				
Repayment Period[11]	10 YEARS				
Repayment effective from	15-07-09				
Repayment Frequency[12]	QUARTERLY				
Repayment Instalment[13,14]	1032.50				
Base Exchange Rate[16]	N.A.				
Are foreign currency loan hedged?					
If above is yes,specify details[17]					

* Loan from PFC Ltd. has been replaced with W1-Series Bonds on 15.09.2017.

Weighted Average Annualized rate of Loan of Sewa-II as on 31.03.2014.

1. Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.
2. Currency refers to currency of loan such as US$, DM, Yen, Indian Rupee etc.
3. Details are to be submitted as on 31.03.2014 for existing assets and as on COD for the remaining assets.
4. Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form
5. If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.
6. Interest type means whether the interest is fixed or floating.
7. Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.
8. Margin means the points over and above the floating rate.
9. At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
10. Moratorium period refers to the period during which loan servicing liability is not required.
11. Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.
12. Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.
13. Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given separately.
14. If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.
15. In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given.
16. Base exchange rate means the exchange rate prevailing as on 31.03.2009 for existing assets and as on COD for the remaining assets.
17. In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.
18 In case of foreign loans, provide details of exhange rate considered on date of each repayment of principal and date of interest payment.
19. At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
20. At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.
21 Call or put option, if any exercised by the generating company for refinancing of loan.
22 Copy of loan agreement.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM- 8

Details of Allocation of corporate loans to various projects

Name of the Company NHPC LTD

Name of the Power Station SEWA-II Power Station

(Amount in lacs)

Particulars	Package1	Package 2	Package 3	Remarks
1	2	3	4	5
Source of Loan[1]	LIC	W1 SERIES BONDS		
Currency[2]	INR	INR		
Amount of Loan sanctioned	650000	150000		
Amount of Gross Loan drawn upto 31.03.2014/COD [3,4,5,13,15]	189600	150000		
Interest Type[6]	Fixed	Fixed		
Fixed Interest Rate, if applicable	N.A.	6.91%		
Base Rate, if Floating Interest[7]	Annualized yield of 13 year G-Sec rate+75 bps up to 31.03.2012,thereafter Weighted Average applicable rate of 9.118% w.e.f. 01.04.2012	NA		
Margin, if Floating Interest[8]	NA	NA		
Are there any Caps/Floor[9]	NA	NA		
If above is yes,specify caps/floor	NA	NA		
Moratorium Period[10]	7 Years 2&1/2 Months	1 Years		
Moratorium effective from	17-02-05	15-09-17		
Repayment Period[11]	12 Years	5 Years		
Repayment effective from	30-04-12	15-09-18		
Repayment Frequency[12]	HALF YEARLY	ANNUALLY		
Repayment Instalment[13,14]	7900	30000.00		
Base Exchange Rate[16]	N.A.	NA		
Are foreign currency loan hedged?	N.A.	NA		
If above is yes,specify details[17]	N.A.	NA		
Name of the Projects				Total
Sewa-II	13600.00	7227.50		20827.50
TLDP-III	16000.00	19262.42		35262.42
Uri-II	23078.00	9456.20		32534.20
Subansiri Lower	72841.00	4793.34		77634.34
Chamera-III	27850.00	0.00		27850.00
Parbati-III	31153.00	9898.08		41051.08
Nimmo-Bazgo	5078.00	4826.45		9904.45

Particulars	Package1	Package 2	Package 3	Remarks
1	2	3	4	5
Parbati-II	0.00	78508.44		78508.44
Chutak	0.00	2949.17		2949.17
Kishanganga	0.00	1784.62		1784.62
TLDP-IV	0.00	9433.78		9433.78
Teesta-V	0.00	1860.00		1860.00
Total	189600	150000.00		339600.00

1. Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.
2. Currency refers to currency of loan such as US$, DM, Yen, Indian Rupee etc.
3. Details are to be submitted as on 31.03.2014 for existing assets and as on COD for the remaining assets.
4. Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.
5. If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.
6. Interest type means whether the interest is fixed or floating.
7. Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.
8. Margin means the points over and above the floating rate.
9. At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
10. Moratorium period refers to the period during which loan servicing liability is not required.
11. Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.
12. Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.
13. Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given separately
14. If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.
15. In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given.
16. Base exchange rate means the exchange rate prevailing as on 31.03.2009 for existing assets and as on COD for the remaining assets.
17. In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.
18 In case of foreign loans, provide details of exhange rate considered on date of each repayment of principal and date of interest payment.
19. At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
20. At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.
21 Call or put option, if any exercised by the generating company for refinancing of loan.
22 Copy of loan agreement.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

Annexure to Form 7 & 8

Name of Company NHPC LTD
Name of Power Station SEWA-II Power Station

LOAN DISBURSEMENT DETAILS & INTEREST RATE OF SEWA-II Power Station

(Amount in lacs)

Sl. No	Name of the FI/ Loan	Date of Disbursement	Amount of Drawl	Rate of interest on the Date of Drawl	Rate on Interest on the date of Reset	Date of reset	Rate on Interest on the date of Reset	Date of reset	Rate on Interest on the date of Reset	Date of reset	Remark
1	Life Insurance Corporation of India Ltd.	21-03-05	1100.00	8.002%	9.118%	01.04.2012	NA	NA	NA	NA	
		31-03-06	8500.00	8.4395%	9.118%	01.04.2012	NA	NA	NA	NA	
		22-05-06	4000.00	8.65%	9.118%	01.04.2012	NA	NA	NA	NA	
			13600.00								
2	POWER FINANCE CORPORATION	26-09-07	18000.00	9.85%	8.62%	15.10.2010	10.54%	15.10.2013	7.93%	15.10.2016	Outstanding balance amounting to Rs.72.275 Crore has been refinanced with W1-Series Bonds on 15.09.2017.
		26-12-07	2000.00	9.70%	8.62%	15.10.2010	10.54%	15.10.2013	7.93%	15.10.2016	
		18-03-08	6000.00	9.90%	8.62%	15.10.2010	10.54%	15.10.2013	7.93%	15.10.2016	
		16-06-08	5000.00	10.36%	8.62%	15.10.2010	10.54%	15.10.2013	7.93%	15.10.2016	
		25-03-09	10300.00	8.82%	8.62%	15.10.2010	10.54%	15.10.2013	7.93%	15.10.2016	
			41300.00								
3	W1-SERIES BONDS	15-09-17	**150000.00**	6.91%	NA	NA	NA	NA	NA	NA	
	TOTAL (1+2+3)		**54900.00**								

NHPC LIMITED FARIDABAD

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.

Name of the Generating Station : SEWA-II POWER STATION

COD : 24.07.2010

For Financial Year : 2014-15

(Amount in lakh)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
A	**Items Claimed as per actual site requirement**							
1	Soiling metaling & black topping of 2 Km left bank road	64.42	0.00	64.42	0.00	Regulation 14(3) (viii)	Work had been already approved by CERC during 2010-11 (Tariff Period 2009-14), for an amount of Rs 1 crore. Acordingly work was awarded in different packages in 2012 & 2013. An amount of Rs 29.66 lakhs has already been capitalized in 2012-13 (refer item no. B3) and balance amount of Rs. 64.42 lakhs has been capitalized in 2014-15, as per completion of respective packages. The total capital cost comes out to Rs 94.08 lakhs.	
2	Adjustment of advance on receipt of utilization certificate from Divisional forest officer, Billawar	5.28	0.00	5.28	0.00	Regulation 14(3) (i)	An amounting of Rs.10.50 lakhs was given to Divisional Forest Officer, Billawar (S023310) on 09.10.13 & 04.04.14 as advance for rehabilitation of forest area near PH at Mashka & overhead tunnel. An amounts of Rs. 5.28 lakh & Rs. 0.64 lakh, (Total: Rs. 5.92 Lakh) have been capitalised in FY:2014-15 & FY:2015-16 respectively on receipt of utilisation certificates. The expenditure is within of original scope of work and part of RCE.	

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NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
3	Construction of 16 nos. B type Qtrs for CISF including wiring work & development of area around qtrs.	333.85	8.57	325.28	0.00	Regulation 14(3) (viii)	An amount of amount of Rs 120 lakh was already approved by CERC during 2010-11 (Tariff Period 2009-14). The amount was proposed on estimation basis. Due to delay in tendeing process, work was awarded in 2013. The incease in expenditure is based on price discovered through open competitive tendering. After completion of work, actual expenditure of Rs 333.85 Lakhs was capitalized in 2014-15.	
4	Supply & Installation of Sewage treatment plant for Mashka& Sarthali	34.53	2.35	32.18	0.00	Regulation 14(3) (viii)	CERC had approved an amount of Rs. 60 lakh for installation of five STPs at different locations of Power Station during 2010-11 (Tariff Period 2009-14). The work involving supply, erection/ civil-works and construction of sheds for covering STPs was executed in different packages. One STP was purchased & capitalized with an amount of Rs. 10.89 lakh in 2013-14 (refer item no. B1). For balance 4 STPs, expenditures of Rs 34.53 lakh & Rs 7.01 lakh have been incurred in 2014-15 & 2015-16 repectively. Total expenditure of Rs 52.43 lakhs has been incurred against CERC approval of Rs 60.00 lakhs.	
5	Shortcreting work at DAM (Difference amount of material issued to contractor)	0.50	0.00	0.50	0.00	Regulation 14(3) (viii)	The expenditure on account of shortcreting work at dam was within original scope as per RCE. An amount of Rs47.71 lakhs has been capitalized during 2013-14 (refer Item C10). Differential amount of Rs 0.50 lakhs, as per reconcillation of material issued to contractor, has been capitalized in 2014-15.	

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
6	Adjustment of adv. Against utilization certificate of Compensation of water mills located at Dharore & Fatehpur	0.71	0.00	0.71	0.00	Regulation 14(3) (i)	An amount of Rs.717932/- was given to SDM, Bani, J&K on 05-10-2012 as an advance for compensation of water mills located at Dharore & Fatehpur. The amounts of Rs. 0.71 lakh & Rs. 0.01 lakh (Total: Rs 0.72 lakh till date) have been capitalised in FY:2014-15 & FY:2015-16 respectively on receipt of utilisation certificates. The expenditure is within of original scope of work and part of RCE.	
7	Claim for compensation beyound the original completion of contract	797.98	0.00	797.98	0.00	Regulation 14(3) (v)	The E&M works of Sewa-II (Major Contract: Lot-IV) was awarded to M/S. BHEL on 23.06.2004 with completion period of 38 months i.e. the work was to be completed before 22-08-2007. Due to unavoidable reasons, delay occured in completion of the project and the project was finally commissioned on 24.07.2010. On account of delay, M/s BHEL has raised the following claims:- a) Insurance claim along with overhead of Rs.1,1802,429/- b) Bank guarantee charges along with 10% overhead charges Rs.6,63,293/- c) Compensation for extended period for Rs.4,03,14,436 ii) Warantee charges for supply contract & erection contract Rs.6,13,72,075/- Total consolidated claim raised by the contractor was for Rs. 11,41,52,233/-. After deliberations of various committees, claim amounting to Rs7,99,97,337/- has been found payable, as per contract provisions and paid to BHEL after approval of management in December-2014. The expenditure on account of this item is a part of RCE.	

RECD. NO.
NHPC LIMITED
FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
8	Connecting Dam & valve house with Power House, through Telemetry & VSAT	2.75	0.00	2.75	0.00	Regulation 14(3) (viii)	In Sewa-II Power Station, Distances of Dam-Site & Valve-house from Power-house are approx 45km and 25 km respectively. Monitoring/ Data acquisition of various parameters from both the locations (for example reservoir-level, BFV-open/close status, BFV OPU status etc) is very important for smooth O&M of Power-plant. Earlier data from dam was obtained through telephone, while data from Valve-house was obtained through OFC and frequent problems were faced in getting the data. For reliable, real-time & accurate collection of data automatically, 2 data-links for each site were considered necessary. Accordingly, new VSAT and telemetry links were planned for Dam, while additional telemetry link in addition to existing OFC was planned for Valve-house. The work/ required purchases have been executed in phased manner and accordingly expenditures of Rs 2.75 lakh, Rs 7.62 lakh & Rs 4.77 lakh have been incurred in 2014-15, 2015-16 & 2016-17 respectively.	
9	LA Analyzer	5.99	0.53	5.46	0.00	Regulation 14(3) (viii)	Switchyard of Sewa-II Power Station is out-door type and it faces abnormal/ heavy thunderstorms and lightening frequently. Lightening arrestors installed at Switchyard, Transformer and Generators play an important role in protecting the power evacuation and generating equipment. By the help of LA Analyzer, Residual life assessment of Metal Oxide (ZnO) arrestors can be checked by measuring the resistive and current leakage values. This helps in timely replacement of weak LAs to avoid forced outages/ breakdowns. Accodingly, LA Analyzer has been purchased during the financial year 2014-15.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
10	Hydraulic Power pack	5.78	0.00	5.78	0.00	Regulation 14(3) (viii)	In Sewa-II Power Station, dismantling/ assembly of thrust-collar requires hydraulic-power pack of high-capacity. During major machine maintenance, such equipment are required. Earlier, this equipment was taken on loan-basis from Uri-I Power Station, at the time of major machine maintenance. However due to long distance and concurrent maintenance periods, problems were being faced. So, for keeping such equipment readily available at site, Hydraulic Power Pack of required specifications has been purchased in year 2014-15. The purchase of the item shall help in reducing maintenance-period and increasing machines availability.	
11	Video conferencing facility and up gradation of CCTV between: i) Sewa-II Dam & power house. ii) Sewa-II Power Station & CO Faridabad	10.62	3.29	7.33	0.00	Regulation 14(3) (viii)	For improving the efficiency and performance of power station by better co-ordination between critical locations of Power-Station (i.e. Dam & Power-house) with Corporate Office, video conferencing facility was planned in the Power Station. Meanwhile, CISF Security Audit Team visited Sewa-II Power Station and recommended for additional CCTVs along with installation of large monitors in CISF Control Room and Dam Area. Purchases of the required items have been made, by combining and optimizing the requirement of various items, in phased manner. The work/ required purchases have been executed in phased manner and accordingly expenditures of Rs 10.62 lakh & Rs 7.79 lakh have been incurred in 2014-15 & 2015-16 respectively.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
12	Steel Cable Drums & Temporary shed for storage of cables	8.57	0.00	8.57	0.00	Regulation 14(3) (viii)	After commmissioning of Power Station, BHEL had handed over cables of various types, as intial spare. Most of the cable was given in wooden drums. The drums got decayed, due to weather effect. For proper storage and usablity of the cables, steel cable-drums and store-shed were needed. So, the same have been purchased/ constructed in phased manner. Expenditures of Rs8.57 lakh, Rs2.55 lakh & Rs5.75 lakh have been incurred in 2014-15, 2015-16 & 2017-18 respectively.	
13	Sirens of various capacities, for fore-warning downstream local people along river banks about release of water from dam/ powerhouse	8.00	0.81	7.19	0.00	Regulation 14(3) (iii)	After Beas River Tragedy on 8th June 2014, resulting in drowning of 24 students (6 female and 18 male) because of releasing of river water from the Larji hydro electric project, guidelines were received from various authorities to install additional sirens along the river bank, for warning the inhabitants about release of water. Accordingly, additional sirens of various types have been purchased and installed for safety of local people, in phased manner. Expenditures of Rs 8.00 lakh & Rs. 4.79 lakhs have been incurred in 2014-15 & 2015-16 respectively.	

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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
14	3 nos MICROTEK 5 KVA ONLINE UPS WITH 120 MINUTES BATTERY BACKUP (15 NOS SMF BATTERIES)	4.17	0.00	4.17	0.00	Regulation 14(3) (viii)	Earlier there was no UPS for giving emergency control-power-supply at Dam Control Room and in case of power-failure, DG was started to give power-supply. However, the start of DG Sets takes time and due to intereving period's power outage, the various sensitive dam control/ monitoring equipment (PLCs, gate position indicators, reservoir level monitors etc) were experiencing various problems. For safety of these instruments, better monitoring as well as to provide emergency lighting, UPS-3 Nos of required capacity for dam-site (2 for dam-control-room and 1 for SFT Gate-opening-chamber) have been purchased & installed.	
	TOTAL 9A (2014-15)	**1283.15**	**15.55**	**1267.60**	**0.00**			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Arora Vohra & Co

Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)

Chief Engineer (Comml.)

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NHPC LIMITED FARIDABAD

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.
Name of the Generating Station : SEWA-II POWER STATION
COD : 24.07.2010
For Financial Year : 2015-16

(Amount in lakh)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
A	**Items Claimed as per actual site requirement**							
1	Supply & Installation of Sewage treatment plant for Mashka& Sarthali	7.01	0.00	7.01	0.00	Regulation 14(3) (viii)	CERC had approved an amount of Rs. 60 lakh for installation of five STPs at different locations of Power Station during 2010-11 (Tariff Period 2009-14). The work involving supply, erection/ civil-works and construction of sheds for covering STPs was executed in different packages. One STP was purchased & capitalized with an amount of Rs. 10.89 lakh in 2013-14 (refer item no. B1). For balance 4 STPs, expenditures of Rs 34.53 lakh & Rs 7.01 lakh have been incurred in 2014-15 & 2015-16 repectively. Total expenditure of Rs 52.43 lakhs has been incurred against CERC approval of Rs 60.00 lakhs.	
2	Adjustment of advance on receipt of utilization certificate	0.64	0.00	0.64	0.00	Regulation 14(3) (v)	An amounting of Rs.10.50 lakhs was given to Divisional Forest Officer, Billawar (S023310) on 09.10.13 & 04.04.14 as advance for rehabilitation of forest area near PH at Mashka & overhead tunnel. An amounts of Rs. 5.28 lakh & Rs. 0.64 lakh, (Total: Rs. 5.92 Lakh) have been capitalised in FY:2014-15 & FY:2015-16 respectively on receipt of utilisation certificates. The expenditure is within of original scope of work and part of RCE.	
3	Adjustment of adv. Against utilization certificate of Compensation of water mills located at Dharore & Fatehpur	0.01	0.00	0.01	0.00	Regulation 14(3) (i)	An amount of Rs.717932/- was given to SDM, Bani, J&K on 05-10-2012 as an advance for compensation of water mills located at Dharore & Fatehpur. The amounts of Rs. 0.71 lakh & Rs. 0.01 lakh (Total: Rs 0.72 lakh till date) have been capitalised in FY:2014-15 & FY:2015-16 respectively on receipt of utilisation certificates. The expenditure is within of original scope of work and part of RCE.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
4	Connecting Dam & valve house with Power House, through Telemetry & VSAT	7.62	4.81	2.81	0.00	Regulation 14(3) (viii)	In Sewa-II Power Station, Distances of Dam-Site & Valve-house from Power-house are approx 45km and 25 km respectively. Monitoring/ Data acquisition of various parameters from both the locations (for example reservoir-level, BFV-open/close status, BFV OPU status etc) is very important for smooth O&M of Power-plant. Earlier data from dam was obtained through telephone, while data from Valve-house was obtained through OFC and frequent problems were faced in getting the data. For reliable, real-time & accurate collection of data automatically, 2 data-links for each site were considered necessary. Accordingly, new VSAT and telemetry links were planned for Dam, while additional telemetry link in addition to existing OFC was planned for Valve-house. The work/ required purchases have been executed in phased manner and accordingly expenditures of Rs 2.75 lakh, Rs 7.62 lakh & Rs 4.77 lakh have been incurred in 2014-15, 2015-16 & 2016-17 respectively.	
5	Steel Cable Drums & Temporary shed for storage of cables	2.55	0.00	2.55	0.00	Regulation 14(3) (viii)	After commmissioning of Power Station, BHEL had handed over cables of various types, as intial spare. Most of the cable was given in wooden drums. The drums got decayed, due to weather effect. For proper storage and usablity of the cables, steel cable-drums and store-shed were needed. So, the same have been purchased/ constructed in phased manner. Expenditures of Rs 8.57 lakh, Rs 2.55 lakh & Rs 5.75 lakh have been incurred in 2014-15, 2015-16 & 2017-18 respectively.	
6	Sirens of various capacities, for fore-warning downstream local people along river banks about release of water from dam/ powerhouse	4.79	0.18	4.61	0.00	Regulation 14(3) (iii)	After Beas River Tragedy on 8th June 2014, resulting in drowning of 24 students (6 female and 18 male) because of releasing of river water from the Larji hydro electric project, guidelines were received from various authorities to install additional sirens along the river bank, for warning the inhabitants about release of water. Accordingly, additional sirens of various types have been purchased and installed for safety of local people, in phased manner. Expenditures of Rs 8.00 lakh & Rs. 4.79 lakhs have been incurred in 2014-15 & 2015-16 respectively.	
7	411903/ 412503 Video conferencing facility and up gradation of CCTV between: i) Sewa-II Dam & power house. ii) Sewa-II Power Station & CO Faridabad	7.79	0.00	7.79	0.00	Regulation 14(3) (viii)	For improving the efficiency and performance of power station by better co-ordination between critical locations of Power-Station (i.e. Dam & Power-house) with Corporate Office, video conferencing facility was planned in the Power Station. Meanwhile, CISF Security Audit Team visited Sewa-II Power Station and recommended for additional CCTVs along with installation of large monitors in CISF Control Room and Dam Area. Purchases of the required items have been made, by combining and optimizing the requirement of various items, in phased manner. The work/ required purchases have been executed in phased manner and accordingly expenditures of Rs 10.62 lakh & Rs 7.79 lakh have been incurred in 2014-15 & 2015-16 respectively.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
8	410301 Channelizing of the drain water to prevent against scouring of power house road including aesthetic work	21.45	0.06	21.39	0.00	Regulation 14(3) (viii)	A drain/ nallah runs along the boundary of the power-house. The water-inflow in this nallah is very high and the water used to erode road around power-house boundary. This erosion was affecting electric-lines poles and cabling, resulting in sporadic short-circuit-faults also. For safety of essential infrastructure and staff, this work was planned as part of original scope of the power station. However, due to local problems, the execution of the work got delayed and finally completed in FY 2015-16, against Annual-Plan Budget. The work is part of RCE.	
9	410601 DAMS AND BARRAGES WCST Re-imbusement to GIL-Srinivasa (Joint Venture), out of confirm liability	59.79	0.00	59.79	0.00	Regulation 14(3) (v)	The civil works for construction of diversion-tunnel, coffer-dam, concrete gravity dam, desilting chamber, HRT and associated works of Sewa-II (Major Contract: Lot-I) was awarded to GIL-Srinivasa (JV). Due to contractual disputes under arbitration an amount of Rs. 59.79 lakh for was kept under contingent liability as on 31-10-2015 WCST payment. To discharge statutory liability of WCST, payment amounting to Rs 59,79,237/- has processed in Nov-2015.	
10	410802 36KV, 630A, FEEDER PANEL COMPLETE INCLUDING VCB TROLLEY	19.28	0.00	19.28	0.00	Regulation 14(3) (viii)	In the 33KV Panel-Room, three 33 kV breakers (Local Supply-1 from Chamera-I, Local Supply-2 from Sewa-III and Grid-supply from Station Auxiliary Transfromer) are installed. However, sometimes problems have been observed in these breakers. To minimize downtime/ problems, one additional 33 kV breaker has been purchased from BHEL as stand-by breaker and installed in the 33KV room, so that in case of problem in any of the installed breakers, lines can be shifted to stand-by breaker.	
11	411001 PORTABLE BATTERY OPERATED RECHARGEABLE WELDING MACHINE	3.59	3.16	0.43	0.00	Regulation 14(3) (viii)	Sewa-II Power Station is widely spread with many sites and in many of the locations of electric-lines, roads, penstock etc there is no LT supply and we used to face problems in executing maintenance works requiring welding. Accordingly, one portable battery-operated welding set has been purchased, so that required maintenance works can be carried out smoothly.	
12	411502 MAHINDRA BOLERO SLX (AC)	7.69	0.00	7.69	0.00	Regulation 14(3) (viii)	Old & used vehicle no HP-47-3350 (Object ID-9801020001) was purchased by the project in 2005. This old & used vehicle was replaced with new vehicle No MAHINDRA BOLERO SLX (AC) Regn. No. JK08E6470. The old vehicle HP-47-3350 has been decapitalized in FY:2015-16. Refer Item no. 5 of Form-9B(i).	
13	411508 TATA LPT 1109 EX	9.48	0.00	9.48	0.00	Regulation 14(3) (viii)	Old & used vehicle no. JK02C-9720 (Object ID-9821030001) taken over from JKPDC. The gross block on COD of old vehicle was Rs.43188. This old & used vehicle is replaced with new vehicle Tata Truck LPT 1109 EX (Regn No. JK08E3761). The old vehicle NoJK02C-9720 has been decapitalized in FY:2015-16. Refer item no.6 of Form-9B(i).	
	TOTAL 9A (2015-16)	**151.68**	**8.21**	**143.47**	**0.00**			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

NHPC LIMITED FARIDABAD

REGD. NO

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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9

2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Arora Vohra & Co

Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)

Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.
Name of the Generating Station : SEWA-II POWER STATION
COD : 24.07.2010
For Financial Year : 2016-17

(Amount in lakh)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
A	**Items Claimed as per actual site requirement**							
1	410301 Arbitration award in f/o Abdul Rashid Mallick for the work - Rock Cutting t o adit-II road from RD-840-1435 mtrs.	**9.10**	**0.00**	**9.10**	**0**	Regulation 14(3) (v)	The work "Rock Cutting to Adit-II Road from RD-840 to 1435Mts" was awarded in f/o Abdul Rashid Malik for Rs.831460/- vide Order No. NH/Sewa-II/Mgr(C) DBII/02/1020dated 05-06-2002. Due to some dispute, the contractor filed the case with Arbitrator. After due proceedings, the sole arbitrator awarded in favour of Abdul Rashid Malik for Rs. 1331581/-. Out of Rs.1331581/-, Rs.909759 was pertaining up to COD and the same has been capitalized. Balance amount has been charged to O&M expenses.	supporting papers
2	410321 Executive Field Hostel	**136.22**	**0.00**	**136.22**	**0**	Regulation 14(3) (viii)	Temporary Field hostel of 24 rooms was fabricated during construction period of the project in June 2003 and had already completed the useful life. The condition of rooms of aforesaid Field Hostel was not healthy. Accordingly, old temporary field hostel has been dismantled & decapitalized (Refer item no. 1 of Form-9B(i). For replacement of temporary field hostel, new permanent Executive Field Hostel of 12 sets has been constructed.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
3	410713/ 410711/ 411805 Connecting Dam & valve house with Power House, through Telemetry & VSAT	**4.77**	**0.00**	**4.77**	**0**	Regulation 14(3) (viii)	In Sewa-II Power Station, Distances of Dam-Site & Valve-house from Power-house are approx 45km and 25 km respectively. Monitoring/ Data acquisition of various parameters from both the locations (for example reservoir-level, BFV-open/close status, BFV OPU status etc) is very important for smooth O&M of Power-plant. Earlier data from dam was obtained through telephone, while data from Valve-house was obtained through OFC and frequent problems were faced in getting the data. For reliable, real-time & accurate collection of data automatically, 2 data-links for each site were considered necessary. Accordingly, new VSAT and telemetry links were planned for Dam, while additional telemetry link in addition to existing OFC was planned for Valve-house. The work/ required purchases have been executed in phased manner and accordingly expenditures of Rs 2.75 lakh, Rs 7.62 lakh & Rs 4.77 lakh have been incurred in 2014-15, 2015-16 & 2016-17 respectively.	
4	411001 ELECTRICALLY OPERATED 5 TON WINCH REVERSIBLE COMPLETE WITH MOTOR(10/15HP),	**6.76**	**0.00**	**6.76**	**0**	Regulation 14(3) (viii)	For various manitenance works in Dam-area, like radial gates repair, stoplogs removal, removal of big wooden logs from intake, requirement of winch has been felt. The winch can be used both for pulling & lifting. So, this critical equipment (portable 5 ton winch) has been purchased for Dam-Maintenance works.	
5	411130 HAND HELD MOISTURE IN OIL METER COMPLETE WITH ALL ACCESSORIES , MAKEÂ VAISALA, MODEL :MM70(PPMKIT)	**3.16**	**0.00**	**3.16**	**0**	Regulation 14(3) (viii)	Sewa-II Power Station is having oil-filled transporfermers of various capacities (e.g. 50 MVA-132/11KV Step up Generator Transformers, 10MVA-132/33KV Station Auxiliary Transformer, Unit Auxiliary Transformers, Station Service Transformers etc. The vital media used in these transformers is oil for cooling and insulation. The life/ reliability of transformers depends upon the healthiness of transformer oil. One of the main parameters to know the health of oil is its moisture content (i.e. moisture in oil in terms of water activity).The activity directly indicates, whether there is a risk of free water formation. In view of this PPM Test Kit has been purchased during financial year 2016-17 to monitor the health of the various oil-based transformers.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
6	411130 PORTABLE TRUE CHANNEL VIBRATION DATA COLLECTOR CUM ANALYSER ALONG WITH ACCESSORIES (ADASH/4400VA4).	**14.70**	**14.00**	**0.70**	**0**	Regulation 14(3) (viii)	Online vibration monitoring system is installed in all the three generating Units of Sewa-II, to monitor the online values of vibrations. In existing system, facility of vibrations analysis, for balancing-purpose, is not available. Similarly, to cross check the values as obtained by the online system of the generating units and measuring the vibration of other rotating machines of the power house, there was no separate portable vibration system analyzer in Sewa-II Power Station. Vibrations analysis is very important aspect of Hydro-stations. Accordingly, one Portable Vibration Spectrum Analyzer is purchased in Financial Year 2016-17. Instrument being portable, can be used for vibrations-analysis and balancing of all the three Units and other rotating machinery.	
7	411130 SILICAGEL CONDITIONER POWER 5 KW CAP 25 KG TEMP 50 DEGREE TO 150 DEGREE C WITH AUTOMATIC 24 HRS TIM	**4.76**	**4.15**	**0.60**	**0**	Regulation 14(3) (viii)	Sewa-II Power Station having a number of Generator Transformers, Station Auxiliary Transformer, Unit Auxiliary Transformer , Station Service Transformers and Oil Pressure Units for the operation of 3x40 MW Power House. Silica gel breather units are being used in these equipments to stop the absorption of moisture. Absorption of moisture by these equipments may be cause of generators' breakdown. To avoid this, time to time Dry Silica Gel is being replaced. The Silica gel has a quality that it can be re-used after drying/ de-moisturizing. For effective drying/ de-moisturizing of Silica Gel Conditioner/ Recharging-Unit has been purchased during financial year 2016-17.	
8	410121 LAND- RIGHT OF USE	**110.92**	**110.92**	**0.00**	**0**	Regulation 14(3) (i)	Provision of Rs 2.57 crore was kept in DPR under 'Head Land Right to Use (Compensation for houses and structures)'. Out of Rs 2.57 crore, an amount of Rs 1.47 crore has already been booked on COD. As no demand/ claim from State Authorities has been received, provision for balance 1.10 crore was not kept in books of account. As per observations of CAG, a provision of R 1.1 crore has been kept in books in capitalization as well as undischarged liabilities (Please see Form-16 for FY:2016-17). Thus, there is no impact on the tariff on account of this item at present.	

RECD. NO.
NHPC LIMITED
FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
9	411130 Additional submersible pumps for dam drainage gallery with starter panels	**6.49**	**0.00**	**6.49**	**0**	Regulation 14(3) (iii)	Presently four submersible pumps are installed in dam drainage gallery. There were no standby pumps. Number of times, two pumps got break-down simultaneously and dam drainage gallery was having only 2 pumps, till repair/ restoration of the faulty pumps, resulting in lesser system-safety. Rewinding/ repairing of these pumps take considering time becuase of remote location and limited availability of spares in nearby markets. For safety of the system, additional 2 submersible pumps with starter panels have been puchased in phased manner and expenditures of Rs 6.49 lakh (cost of 2 pumps + 1 panel) and Rs 0.56 lakh (cost of 1 panel) have been incurred/ capitalized in FY:2016-17 and FY:2017-18 respectively.	
10	412201 Licenses of updated softwares/ anti-virus	**0.72**	**0.00**	**0.72**	**0**	Regulation 14(3) (viii)	Updated Licencses softwares and anti-virus were purchased for upgradation of system.	
	TOTAL 9A (2016-17)	**297.59**	**129.07**	**168.52**	**0.00**			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.
Name of the Generating Station : SEWA-II POWER STATION
COD : 24.07.2010
For Financial Year : 2017-18

(Amount in lakh)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Actual execution	actual as per accounts	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3					
1	2	3	4	5=3-4	6	7	8		8	9
A	**Items Claimed as per actual site requirement**									
1	411130 Supply and installation additional HSLS system for all three units	**19.67**	**4.34**	**15.33**	**0**	Regulation 14(3) (viii)			In Sewa II Power Station, each generating unit was having only one Hydro-Static Lubrication System (also known as thrust bearings oil-pumping system) for creating oil film between thrust-bearing-pads and rotor-mirror-disk, required at the time of starting and stopping of the machine. This is very essential auxiliary equipment associated with Unit and many a times, synchronisation of units had got delayed due to failure of the existing system. So, standby system has been installed. Total expenditure incurred on the supply & installation is Rs19.67 lakh & Rs 2.3 lakh during FY 2017-18 & 2018-19 respectively.	
2	410304/410404 Construction of permanent 06 nos.(six) office room in place of Temp. Office room including internal electrical works .	**14.17**	0.00	**14.17**	**0**	Regulation 14(3) (viii)			During the construction period of Sewa-II Power Station, 06 no. temp. office rooms were constructed. Due to completion of useful life, conditions of all the 06 no. temporary rooms had deteriorated and officers/ workers using these rooms were facing lot of problems. For the safety of men and material, permanent structure was required. Accordingly, old temporary office-rooms have been dismantled. In place of temp. office rooms, new permanent office rooms have been constructed.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Actual execution	actual as per accounts	Justification	Admitted Cost by the Commissio n, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3					
1	2	3	4	5=3-4	6	7	8		8	9
4	412503/ 410328 Steel Cable Drums & Temporary shed for storage of cables	**5.75**	**0**	**5.75**	**0**	Regulation 14(3) (viii)			After commmissioning of Power Station, BHEL had handed over cables of various types, as intial spare. Most of the cable was given in wooden drums. The drums got decayed, due to weather effect. For proper storage and usablity of the cables, steel cable-drums and store-shed were needed. So, the same have been purchased/ constructed in phased manner. Expenditures of Rs 8.57 lakh, Rs 2.55 lakh & Rs 5.75 lakh have been incurred in 2014-15, 2015-16 & 2017-18 respectively.	
5	410328/ 411109 Installation of 2 Strong Motion Accelerographs at Dam	**1.40**	**1.40**	**0**	**0**	Regulation 14(3) (iii)			As per recommendations of Dam Safety Team, 2 additional strong motion accelerographs are to be installed at Dam. Rooms for installation of Strong Motion Acellerographs have been constructed in 2017-18, while purchase & installation of SMAs is being done in 2018-19 at a cost of Rs.35.00 lakh.	
6	412503 CCTV System for Arms & Ammunition Building of CISF Sewa-II P.S. including installation charges	**1.34**	0.00	**1.34**	**0**	Regulation 14(3) (iii)			CISF had requested for installation of CCTV in its Quarter Guard Building (Arms & Ammunition Store). Considering safety/ security aspects, the work has been done.	

REGD. NO.

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NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Actual execution	actual as per accounts	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3					
1	2	3	4	5=3-4	6	7	8		8	9
	410714 OPERATOR WORK STATION (OWS) of SCADA System	**3.71**	0.00	**3.71**	**0**	Regulation 14(3) (viii)			The SCADA System of Sewa-II Power Station was installed by BHEL in 2010 as part of major package. All the installed SCADA work-stations are part of mother plant and some of the OWS were giving frequent troubles. To maintain the performance of the power-station, these work stations needs to be replaced in phased manner. Accordingly, 4 OWS have been replaced with new ones. The case for write-off of old OWS is in process. Assumed deletion entry made in Form 9B(i) in FY:2017-18.	
	411806 Servers & network-storage IT equipment	**4.21**	0.00	**4.21**	**0**	Regulation 14(3) (viii)			Some critical IT equipment like servers for creating network domains & network-storage-systems, for back-up have become essential/ routine of every modern office. However, our office IT infrastructure was not having these facilities. Accordingly to strengthen IT infrastructure, expenditures of Rs 4.21 lakh and Rs 0.56 lakh have been incurred in FY:2017-18 and FY:2018-19 respectively.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Actual execution	actual as per accounts	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3					
1	2	3	4	5=3-4	6	7	8		8	9
	411130 Additional submersible pumps for dam drainage gallery with starter panels	**0.56**	0.00	**0.56**	**0**	Regulation 14(3) (iii)			Presently four submersible pumps are installed in dam drainage gallery. There were no standby pumps. Number of times, two pumps got break-down simultaneously and dam drainage gallery was having only 2 pumps, till repair/ restoration of the faulty pumps, resulting in lesser system-safety. Rewinding/ repairing of these pumps take considering time becuase of remote location and limited availability of spares in nearby markets. For safety of the system, additional 2 submersible pumps with starter panels have been puchased in phased manner and expenditures of Rs 6.49 lakh (cost of 2 pumps + 1 panel) and Rs 0.56 lakh (cost of 1 panel) have been incurred/ capitalized in FY:2016-17 and FY:2017-18 respectively.	
	TOTAL 9A (2017-18)	**50.81**	**5.74**	**45.07**	**0.00**					

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.

2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.
Name of the Generating Station : SEWA-II POWER STATION
COD : 24.07.2010
For Financial Year : 2018-19

(Amount in lakh)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
A	**Items Claimed as per actual site requirement**							
1	411130 Supply and installation additional HSLS system for all three units	**2.30**	**0.00**	**2.30**	**0**	Regulation 14(3) (viii)	In Sewa II Power Station, each generating unit was having only one Hydro-Static Lubrication System (also known as thrust bearings oil-pumping system) for creating oil film between thrust-bearing-pads and rotor-mirror-disk, required at the time of starting and stopping of the machine. This is very essential auxiliary equipment associated with Unit and many a times, synchronisation of units had got delayed due to failure of the existing system. So, standby system has been installed. Total expenditure incurred on the supply & installation is Rs19.67 lakh & Rs 2.3 lakh during FY 2017-18 & 2018-19 respectively.	
2	411806 Servers & network-storage IT equipment	**0.56**	0.00	**0.56**	**0**	Regulation 14(3) (viii)	Some critical IT equipment like servers for creating network domains & network-storage-systems, for back-up have become essential/ routine of every modern office. However, our office IT infrastructure was not having these facilities. Accordingly to strengthen IT infrastructure, expenditures of Rs 4.21 lakh and Rs 0.56 lakh have been incurred in FY:2017-18 and FY:2018-19 respectively.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
3	410328 Construction of Boundry Wall at CISF Complex (KCT Camp) at Khairi	**20.00**	**0.00**	**20.00**	**0**	Regulation 14(3) (iii)	As per the safety requirements of CISF (as pointed out by IB for CISF Camp), construction of boundary wall is very essential in place of chain-link fencing. As project is located in J&K Region, considering safety/ security aspects, the expenditure for the work has been proposed.	
4	410328 Construction of Boundry Wall near VIP Guest House, Mashka	**20.00**	**0.00**	**20.00**	**0**	Regulation 14(3) (viii)	As project is located in J&K Region, considering the safety and security of the residents of Sewa Vihar Colony and VIP Guest House and to avoid un-authorized encroachment, construction of boundary wall is very essential on land of NHPC situated near to VIP Guest House. Accordingly, the expenditure for the work has been proposed.	
5	410601 Fore warning system at Dam	**17.00**	**0.00**	**17.00**	**0.00**	Regulation 14(3) (iii)	The AWL (Automatic water level recorder) is proposed to be installed in the upstream of Sewa-II Dam, i.e in the upper reach of river Sewa (approx 16 kms from reservoir). The instrument so installed will intimate the dam control room about the sudden rising / falling of water level in the river 16 kms upstream of Dam. Hence Automatic water level recorder will act as Forewarning system. This will give sufficient time for the prompt decision/actions for reservoir operations i.e maintaining the safe reservoir levels and prevent any mishappening.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
6	411002 Purchase of 250 KVA DG set	**21.00**	**0.00**	**21.00**	**0**	Regulation 14(3) (viii)	There is one 250KVA DG set installed at Dam (Gatti) which is used to feed the essential electrical loads, in case of failure of 11 KV line/ main power supply. However in case of failure of DG set due to any reason, there is no standby alternative DG available at Dam (Gatti). The installed DG at Dam is of 2009 model and it gives problems, sometimes. Due to remote location, the rectification work may also take some time. Considering criticality of power-supply for Dam Gates Operation & Dam-Gallery-Drainage, another 250KVA DG set as an additional source of electrical power is required to be installed at Dam, at the earliest. Considering safety/ security aspects, the budget for the work has been got approved from the Board in BE:2018-19.	
7	410328/ 411109 Installation of 2 Strong Motion Accelerographs at Dam	**35.00**	**0.00**	**35.00**	**0.00**	Regulation 14(3) (iii)	As per recommendations of Dam Safety Team, 2 additional strong motion accelerographs are to be installed at Dam. Rooms for installation of Strong Motion Acellerographs have been constructed in 2017-18, while purchase & installation of SMAs is being done in 2018-19 at a cost of Rs.35.00 lakh.	
9	410712/ 411131 Fire Alarm System for various panels located in Power-machine-hall and nearby Administrative Building	**17.00**	**0.00**	**17.00**	**0.00**	Regulation 14(3) (viii)	In 2017-18, a minor fire-incident occured in Metering & Synchronization Panel of Unit Control Board of Unit#3, resulting in outage of the machine for approx one week. At present, there are no smoke-detectors in the panels. Considering criticality of the panels, a fire-alram system to cover various panels of the machine hall has been recommended by the fire-incident analysis committee. Further, there is no fire alarm system installed at admintrative building also. Safety Auditors have recommended for installation of fire alarm system at Admnitrative Building. Similarly, Safety auditors have recommended for installation of hydrogen-sensor-system for battery-room. For compliance of saftety-related instructions, the required purchases/ works shall be done in 2018-19.	

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
10	411201 Drilling of 2nos Bore Well with submersible Pump	**15.00**	**0.00**	**15.00**	**0.00**	Regulation 14(3) (viii)	The water supply to the sarthali colony is from thr the pipe line from nallah. The water supply is disrupted during the rainy season and also the water quality is poor and unhygenice during the rainy season due to high silt and sand content. In order to get regular water supply and good quality water the bore wells are essential.	
11	411130 Purchase of 2 no. portable high head dewatering pumps for emergency usage in Dam	**6.00**	**0.00**	**6.00**	**0.00**	Regulation 14(3) (viii)	The dam-gallery of Sewa-II Power Station is located at EL-1156m, while its Full Reservoir Level is 1197.5m. The approx seepage observed in Dam Gallery during monsoon season is around 150 lpm. For pumping-out the same, six dewatering-pumps (4 installed and 2 stand by) are available in dam-gallery drainage-sump. However, in some other plants, flooding of dam-gallery has observed, wherein the dam-gallery has been drained with help of portable dewatering pumps. Such high head pumps are not available at present. Accordingly for safety of plant & vital structures, purchase of Portable Dewatering Pumps - 2 Nos, of required head is being done in 2018-19.	
12	411714 Purchase of new MIV door-seal on replacement basis	**10.00**	**0.00**	**10.00**	**0.00**	Regulation 14(3) (viii)	One door-seal of MIV had become unserviceable and decapitalized in 2016-17 (refer item no. of Form-9B(i). For replacement of the same, order for new door-seal has already been placed on BHEL and delivery is expected in 2018-19.	

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
13	412503 Purchase & installation of CCTV Cameras for Administrative Office Building & Colony	**13.00**	**0.00**	**13.00**	**0.00**	Regulation 14(3) (iii)	At present there no CCTV cameras in office and township area. As project is located in J&K region, for safety and security of offices & Township, CCTV cameras are proposed to be installed during 2018-19.	
	TOTAL 9A (2018-19)	**176.86**	**0.00**	**176.86**	**0.00**	**0.00**		

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-9B

Statement of Additional Capitalisation during fag end of the Project

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Sewa-II Power Station
COD : 24.07.2010

Sl. No.	Head of Work / Equipment	Work / Equipment added during last five years of useful life of each Unit / Station	Amount capitalised / Proposed to be capitalised (Rs Lakh)	Justification for capitalisation proposed	Impact on life extension
1	2	3	4	5	6
1		NOT APPLICABLE			
2					
3					
4					

Note:

1. Cost Benefit analysis for capital additions done should be submitted along with petition for approval of such schemes

2. Justification for additional capital expenditure claim for each asset should be relevant to regulation under which claim and the necessity of capitalization of the asset

For Arora Vohra & Co
Chartered Accountants

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station :SEWA-II Power Station

COD :24.07.2010

(Amount in Rs)

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
	2014-15						
1	6110150114 /Line Caller ID Phone Panasonic Model 3282	Exclusion	1	31-03-07	0	2014-15	TELEPHONE TELEX MACHINES
2	6110150115/Line Caller ID Phone Panasonic Model 3282	Exclusion	1	31-03-07	0	2014-15	TELEPHONE TELEX MACHINES
3	6110150031/Cordless Phone Sony SPP-M-5.2	Claimed	1	01-12-00	0	2014-15	TELEPHONE TELEX MACHINES
4	2201060330-31/ (02 nos)/FRL COMBINATOR UNIT MAKE NUCON FRL-48-CC DRAWING NO 32580301401	Exclusion	17238.00	31-03-14	0.00	2014-15	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
5	2201060332-41(10 nos)/GASKET SET FOR BREAK AND JACK PISTON ASSEMBLY MODEL NO HBA-2001 DRAWING NO 22500085503	Exclusion	73420.00	31-03-14	0.00	2014-15	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
6	6325010001/Cyber Room CR50 Appliance Incl. Web Content, Filtering, Antispam,. Identity Based Firewall.	Exclusion	72,719.00	13-03-09	60,632	2014-15	OTHER EDP EQUIPMENTS
7	6301070006/1 TB 2.5-INCH EXTERNAL USB PORTABLE HARD DISK DRIVE (HDD)	Exclusion	27,685.00	25-09-13	27,680.00	2014-15	OTHER EDP EQUIPMENTS
8	8201800001-2(2 nos)/Solar Power Generating Station	Exclusion	2	31-03-04	0	2014-15	OTHER EDP EQUIPMENTS
9	1204400001 /Bamboo (Banse) 12 - Rope 10 - Killy 10	Exclusion	1	01-12-00	0	2014-15	FURNITURE-FIXTURES
10	9505020009/Curtain cloath 30 mtrs	Exclusion	1.00	30-09-05	0.00	2014-15	FURNITURE&FIXTURE
11	9530010001/Carpet	Exclusion	6709.00	31-03-08	6708.00	2014-15	FURNITURE&FIXTURE
12	9530010009/Carpet 180 sqft	Exclusion	8464.00	30-09-05	3568.00	2014-15	FURNITURE&FIXTURE
13	9530010011/Carpet Acradic 444 sqft - Foot Mat Acradic 5 - Solution 10 ltrs - Carpet Caber 444 sqft	Exclusion	9235.00	01-12-00	9234.00	2014-15	FURNITURE&FIXTURE
14	1903010284/POLY PROPLENE CARPET IMPORTED 9*12 FT	Exclusion	29760	01-10-10	8007.00	2014-15	FURNITURE&FIXTURE

REGD. NO.

NHPC LIMITED FARIDABAD

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
15	1903010285/SYNTHETIC CARPET 2361.6 FT	Exclusion	61114	01-10-10	16422.00	2014-15	FURNITURE&FIXTURE
16	1903010286/BCF CARPET IMPORTED 6*4 FT	Exclusion	5822	01-10-10	5821.00	2014-15	FURNITURE&FIXTURE
17	1903010287/BCF CARPET IMPORTED 6*4 FT	Exclusion	5822	28-09-10	5821.00	2014-15	FURNITURE&FIXTURE
18	1903010288/BCF CARPET IMPORTED 6*4 FT	Exclusion	112283	01-10-10	30753.00	2014-15	FURNITURE&FIXTURE
19	1903010289/POLY PROPLENE CARPET IMPORTED 6*4 FT	Exclusion	11645	01-10-10	3111.00	2014-15	FURNITURE&FIXTURE
20	1903010290/POLY PROPLENE CARPET IMPORTED 6*4 FT	Exclusion	11645	28-09-10	3117.00	2014-15	FURNITURE&FIXTURE
21	1903010291/POLY PROPLENE CARPET IMPORTED 6*4 FT	Exclusion	11645	28-09-10	3117.00	2014-15	FURNITURE&FIXTURE
22	1903010292/POLY PROPLENE CARPET IMPORTED 6*4 FT	Exclusion	11645	28-09-10	3117.00	2014-15	FURNITURE&FIXTURE
23	1903010293/POLY PROPLENE CARPET IMPORTED 6.5*9.5 FT	Exclusion	23937	01-10-10	6426.00	2014-15	FURNITURE&FIXTURE
24	1903010294/POLY PROPLENE CARPET IMPORTED 6.5*9.5 FT	Exclusion	23937	28-09-10	6439.00	2014-15	FURNITURE&FIXTURE
25	1903010295/SYNTHETIC PRINTED CARPET 2096.08 FT	Exclusion	113909	01-10-10	30651.00	2014-15	FURNITURE&FIXTURE
26	1903010296/ACRYLIC BCF CARPET 1308.4 FT	Exclusion	101577	01-10-10	27336.00	2014-15	FURNITURE&FIXTURE
27	9530400005/FOOT MAT (DUROTURF) 107.58 FT	Exclusion	15312	01-10-10	4131	2014-15	FURNITURE&FIXTURE
28	9535100007/Shamiana 15' X 15' (6 pcs) & Parda 15' X11.5' (8 pcs)	Exclusion	8743	01-12-00	8742	2014-15	FURNITURE&FIXTURE
29	9515300182/SLEPWELL MATRESS 8" THICK, SIZE 3 X 6.5 FEET	Exclusion	6149	20-08-09	6148	2014-15	FURNITURE&FIXTURE
30	9515300097-105(9 nos)/Mattress size 6.25' X 3' - 4 mm thick Sleepwell Coir	Exclusion	9	24-01-06	0	2014-15	FURNITURE&FIXTURE
31	9515300106-10(05 nos)/Mattress size 6.25' X 3' - 5 mm thick Sleepwell Coir	Exclusion	25739	24-01-06	25734	2014-15	FURNITURE&FIXTURE
32	9515300129-34(06 nos)/Mattress size 75 X 35 X 4	Exclusion	6	05-09-06	0	2014-15	FURNITURE&FIXTURE

NHPC LIMITED FARIDABAD

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
33	9515300135/Mattress Sleepwell 72x72x5	Exclusion	7423	24-09-08	2433	2014-15	FURNITURE&FIXTURE
34	9515300136/Mattress Sleepwell 72x72x8	Exclusion	15496	09-07-08	5028	2014-15	FURNITURE&FIXTURE
35	9515300149-155(07 nos)/Mattress Sleepwell Nova 72X78X4	Exclusion	45448	30-09-07	45441	2014-15	FURNITURE&FIXTURE
36	9515300156/Mattress Sleepwell Nova 72X78X5	Exclusion	9091	30-09-07	3136	2014-15	FURNITURE&FIXTURE
37	9530010005/Carpet - unitex flooring 408 sqft	Exclusion	1	28-10-02	0	2014-15	FURNITURE&FIXTURE
38	9530010006/Carpet - unitex lining (Plastic flooring) 221 sqft	Exclusion	1	28-10-02	0	2014-15	FURNITURE&FIXTURE
39	9530010007/Carpet - venyl flooring 1030 sqft	Exclusion	8226	28-10-02	8225	2014-15	FURNITURE&FIXTURE
40	9530010010/Carpet 325 sqft	Exclusion	6750	01-01-02	6749	2014-15	FURNITURE&FIXTURE
41	9530010015-20(06 nos)/Carpet centre PCC 6-1/2x4-1/2	Exclusion	30333	30-09-07	30327	2014-15	FURNITURE&FIXTURE
42	9530010024-38(15 nos)/Carpet Printed 120 X 170 cm thick superior	Exclusion	15	02-06-05	0	2014-15	FURNITURE&FIXTURE
43	9530010039/Carpet Printed 160 X 230 cm thick superior	Exclusion	6453	24-01-06	6452	2014-15	FURNITURE&FIXTURE
44	9530010040/Carpet printed 240 X 330	Exclusion	13594	02-06-05	5623	2014-15	FURNITURE&FIXTURE
45	9530010041/Carpet printed superior 1270 sqft	Exclusion	106879	31-10-05	43145	2014-15	FURNITURE&FIXTURE
46	9530010042/Carpet Superior 1500 sqft	Exclusion	40523	02-06-05	16869	2014-15	FURNITURE&FIXTURE
47	9530010045/Carpet Synthetic 7 mm thick - colour old gold (702 sqft)	Exclusion	69900	30-09-07	24114	2014-15	FURNITURE&FIXTURE
48	9530010055/Woolen Carpet 13' X 39' 503 sqft-Wooden Carpet 13'X20' 260 sqft-Foot Mat 4 no.	Exclusion	15106	01-12-00	9786	2014-15	FURNITURE&FIXTURE
49	9530010056/Woolen Carpet 16750 500 sqft-Solution Adhensive 1800 15 ltrs - Foot Mat 7 nos	Exclusion	10877	01-12-00	7029	2014-15	FURNITURE&FIXTURE

NHPC LIMITED FARIDABAD

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
50	9530010057/Synthtic Carpet Glandrus 479.9 sqft-Under Lay Foam 1312.72 sqft-Plywood Gripper 180 rft	Exclusion	30859	01-11-00	19951	2014-15	FURNITURE&FIXTURE
51	4070010001/5000 mtrs. Infentary cable from Mashka to Sarthali	Exclusion	158840	15-01-07	61528	2014-15	FURNITURE&FIXTURE
52	6108100141/Cable TV Equipment :-Dishes Antena (Star package) (2no) (Rs.11830/-LNBC (3no) (Rs.1992/)	Exclusion	62325	02-03-04	-28818	2014-15	FURNITURE&FIXTURE
53	9530010022/Carpet Met Green 6' Width	Exclusion	22513	30-06-08	7407	201415	FURNITURE&FIXTURE
54	9530010023/Carpet Met Red 5' Width	Exclusion	8578	30-06-08	2811	2014-15	FURNITURE&FIXTURE
55	9535100012/Shamiana 15*15,Side Curtain 12*15,Pole Bamboo 12'*15', Pole Cover Rope,Peg	Exclusion	85362	25-02-09	27033	2014-15	FURNITURE&FIXTURE
56	9535100013-19(06 nos)/Shamiana 15'x15' with Jaller,Kenat 6'x15'=20nos,Pole cover=12nos,Pole=20nos & Rope=20nos.	Exclusion	45687	30-09-07	39654	2014-15	FURNITURE&FIXTURE
57	3320010048, 60, 64(03 nos)/Desert Air Cooler (Fittet with Khaitan Fan)	Exclusion	3	25-06-03	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
58	3330200001-4,8,10-13(08 nos)/Heat Convector	Exclusion	8	31-01-02	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
59	3335010031-44(14 nos)/Ceiling Fan with regulaters 48	Exclusion	14	11-02-03	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
60	3335030004/Wall Mounting Fan (Usha Make)	Exclusion	1	25-10-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
61	6108100001-2(02nos)/Dish Antena	Exclusion	2	10-07-08	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
62	6110150003-5,16-18,27-18(08 nos)/Blue Chip Bettel Caller ID	Exclusion	8	29-03-04	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
63	6110150046-51(06 nos)/Telephone Caller ID Set Blue	Exclusion	6	18-08-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
64	6110150073-82(10 nos)/Telephone Set Blue Clip	Exclusion	10	30-06-04	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
65	6301070001 -2(02 nos)/USB Hard Disk 160GB	Exclusion	2	02-01-09	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000

NHPC LIMITED FARIDABAD

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
66	6301070003-4(02 nos)/2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	Exclusion	6750	30-11-10	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
67	6301070005/EXTERNAL HARD DRIVE 250 GB	Exclusion	2550	30-11-10	2549	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
68	6309220007/CD Writer Internal	Exclusion	1	05-10-04	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
69	6309900005-6(02 nos)/External Hard Disk 250GB Segate	Exclusion	2	27-02-09	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
70	6309900007/Hard Disk 40 GB	Exclusion	1	15-07-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
71	7415200007 -8(2 nos)/Binoculars	Exclusion	2	29-03-04	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
72	8920010003-4(02 nos)/Steel container 20 kg. Capacity	Exclusion	2	00-01-00		2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
73	9280300009/Brass Planter 12	Exclusion	1	01-08-07	0	2014-15	FURNITURE&FIXTURE
74	9280300018-23(06 nos)/Flower Pot Brass Big	Exclusion	6	10-08-05	0	2014-15	FURNITURE&FIXTURE
75	9280300024-28(05 nos)/Planter Brass big	Exclusion	5	15-09-06	0	2014-15	FURNITURE&FIXTURE
76	9310050001-12(12 nos)/2 MM AcralicSheet with Digital Printing	Exclusion	12	01-02-09	0	2014-15	FURNITURE&FIXTURE
77	9401010006/Pressure Cooker 10 Ltr.	Exclusion	1	03-12-04	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
78	9401010014/Pressure Cooker Hawkins 5 Ltrs.	Exclusion	1	22-10-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
79	9401100030-37(08nos)/Food Warmer	Exclusion	8	29-09-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
80	9401100038-43(06nos)/Food warmer round with stand	Exclusion	6	05-09-07	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
81	9401110001-2(02nos)/Heat Pillar 1500 Watt	Exclusion	2	19-03-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
82	9401200001-3(03nos)/Dinner Set (fine bone china)	Exclusion	3	29-08-01	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000

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1	2	3	4	5	6		
83	9401200006/DosaTawa Complete	Exclusion	1	22-10-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
84	9401200008-13(06 nos)/Karahi Handolnine big	Exclusion	6	05-09-07	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
85	9401200019-25(07 nos)/Patila Handal Cum	Exclusion	7	02-05-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
86	9401200026-27(02 nos)/Tea Container	Exclusion	2	03-05-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
87	9401200029-30/Utensil stand still	Exclusion	2	22-10-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
88	9401200031-32/Utensil Steel	Exclusion	2	23-11-02	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
89	9401200033/Utensils Stand Steel	Exclusion	1	16-05-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
90	9401200036-37/Thermos 1 ltrs.	Exclusion	2	15-09-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
91	9401200038-40/Hot Case	Exclusion	3	05-09-07	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
92	9401200045-59/Steel Flask Eagle - 2.2 ltrs.	Exclusion	5	16-03-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
93	9410010037/Emergency Light 230 volt Inalso Model Sunny	Exclusion	5	03-03-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
94	9410010217/VCD Single C.P. Player with remote	Exclusion	1	08-07-02	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
95	9412020001-5/Photo Graphs Framed	Exclusion	5	20-06-08	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
96	9412020006-19/Seeneries decorative	Exclusion	14	21-01-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
97	9425010001 -7/Sports items (action sports shoes)	Exclusion	7	29-08-01	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
98	9505020001-22/Curtain 15' X 12'	Exclusion	21	10-06-02	0	2014-15	FURNITURE&FIXTURE
99	9512020001/Foam - 405 Sq. ft.	Exclusion	1	09-11-04	0	2014-15	FURNITURE&FIXTURE

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1	2	3	4	5	6		
100	9512080001-4/Exercise Mats (Green)	Exclusion	4	17-05-05	0	2014-15	FURNITURE&FIXTURE
101	9515110001-43/Blanket Double/single bed	Exclusion	42	01-10-07	0	2014-15	FURNITURE&FIXTURE
102	9515110054-82/Quilt double/single bed	Exclusion	29	01-10-07	0	2014-15	FURNITURE&FIXTURE
103	9515300021-230/Mattress	Exclusion	204351	22-01-04	204200	2014-15	FURNITURE&FIXTURE
104	9515400013-15/Bed Cover Double Quilted	Exclusion	3	02-05-05	0	2014-15	FURNITURE&FIXTURE
105	9515400055-56/Cotton Quilt D/Bed 220cm x 240cm	Exclusion	2	16-02-09	0	2014-15	FURNITURE&FIXTURE
106	9530010002-4,8,12-14,21,43-44/Carpet	Exclusion	10	08-10-04	0	2014-15	FURNITURE&FIXTURE
107	9530010046-53/Daree 18' X 15'	Exclusion	8	31-01-02	0	2014-15	FURNITURE&FIXTURE
108	9530010054/Kalin 8' X 10'	Exclusion	1	03-11-00	0	2014-15	FURNITURE&FIXTURE
109	9530270002/Viniyl Flooring 2mm thick	Exclusion	1	09-09-05	0	2014-15	FURNITURE&FIXTURE
110	9530400001-4/Mat Aeratic 6'X2'	Exclusion	4	22-10-05	0	2014-15	FURNITURE&FIXTURE
111	9535100001-11/Shamiana 15' X 15'	Exclusion	10	13-11-03	0	2014-15	FURNITURE&FIXTURE
112	9535100020-24/Tarpal water proof 18'X24'	Exclusion	5	10-09-05	0	2014-15	FURNITURE&FIXTURE
113	9535100025-43/Tirpal 20' X 30'	Exclusion	19	20-07-06	0	2014-15	FURNITURE&FIXTURE
114	9672010001 -6/Blood Glucose Strips for Glucometer	Exclusion	6	01-05-08	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
115	9672100001-4/Glucometer (Accutrend sensor)	Claimed	4	01-05-08	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
116	9672100005-12/Thermameter wet/dry	Claimed	8	20-09-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000

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1	2	3	4	5	6		
117	9902010013/ASHTESHITIC WORK NEAR POWER HOUSE	Claimed	1096	07-06-13	0	2014-15	ASHTESHITIC WORK NEAR POWER HOUSE
118	6309600013 /Const. of Office Room at Central Store	Claimed	240	04-12-13	0	2014-15	OFFICE BUILDINGS-PERMANENT
119	9902000006 /Construction of Central Record Room for SEWA H.E.P	Claimed	18	10-02-10	0	2014-15	OFFICE BUILDINGS-PERMANENT
120	9902020028/Permanent Admin. Building at Mashka	Claimed	71	31-03-07	0	2014-15	OFFICE BUILDINGS-PERMANENT
121	9902010005 /VIP Guest House at Mashka	Claimed	25	31-03-07	0	2014-15	OFFICE BUILDINGS-PERMANENT
122	9902020040/Permanent Field Hostel at Mashka	Claimed	88	31-03-07	0	2014-15	Permanent Field Hostel at Mashka
123	9901020011/QTR GUARD BUILDING AND WIRING FOR CISF (R L PANDITA)	Claimed	11	22-10-12	0	2014-15	QTR GUARD BUILDING AND WIRING FOR CISF (R L PANDITA)
124	9902010001/A type Quarters	Claimed	105	31-03-07	0	2014-15	TRANSIT CAMP AND FIELD HOSTEL
125	9902010002/C type Quarters ,Mashka	Claimed	115	31-03-07	0	2014-15	TRANSIT CAMP AND FIELD HOSTEL
126	9902020010/B type Quarters, Mashka	Claimed	318.00	31-03-07	0	2014-15	TRANSIT CAMP AND FIELD HOSTEL
127	9902010016 /C/O 12 NOS. QTRS AT MASHKA COLONEY	Claimed	96	02-07-14	0	2014-15	RESIDENTIAL BUILDING-PERMANENT
128	8930010052 /Const. of SO hostel for CISF with wiring work	Claimed	10	29-09-13	0	2014-15	RESIDENTIAL BUILDING-PERMANENT
129	8930010051/C/o Kitchen recreation and dining hall for CISF with wiring work	Claimed	14	28-05-13	0	2014-15	RESIDENTIAL BUILDING-PERMANENT
130	9902010009 /Const. of Watch Tower near Power House.	Claimed	6379	24-10-13	0	2014-15	BUILDINGS-OTHERS
131	6108230005 /Prov. Capt. Of Nursery School & Co-Operative Store at Mashka Colony	Claimed	2	30-09-08	0	2014-15	BUILDINGS-OTHERS
132	2201020014 /SECURITY FENCING OF PENSTOCK PIPE	Claimed	1322	27-02-14	0	2014-15	PENSTOCKS
133	3335010218 -11060(744 NOS) +/CEILING FAN 843 DECAP FROM BUILDING	Exclusion	744	31-03-07	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000

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1	2	3	4	5	6		
134	3335010253-11037(97 NOS)/Exhaust Fan, 250mm DECAP FROM BUILDING	Exclusion	97	31-03-07	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
135	9410012183-290(108 nos)/GYSER 108 DECAP FROM BUILDING	Exclusion	108	31-03-07	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
136	3335010232-33(02 nos)/Exhaust Fan, 450mm 843 DECAP FROM BUILDING	Exclusion	2	28-05-13	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
	TOTAL		**1821316**		**853387**		
	TOTAL DELETION (CLAIMED)-9(B)(i)-2014-15		**9923**				
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2014-15		**1811393**				

Note:

Note: Year wise detail need to be submitted.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Ltd.

(A.K. Pandey)
CE (Commercial)
Commercial Division

NHPC LIMITED
FARIDABAD

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1	2	3	4	5	6		
	2015-16						
1	9902020073 /C/o Shed for STP at KCT camp (Temp)	Claimed	2430	24-03-15	99	2015-16	Original asset Claimed under ADD-CAP 2014-15
2	9902020012 /Land for c/o residential quarters,office complex,stores,workshop & road-141 Canals(teken from JKPDC) M-2015000933	Claimed	70336	31-03-04	11563	2015-16	adjustment of cost of land taken from JKPC.
3	6540020014 /LIFTING BEAM FOR SPILLWAY STOPLOGS GATES OF 30MT GANTRY CRANE	Exclusion	434138	29-03-16	0	2015-16	Inter Head adjustment(Ref SLNo.32 of 9D of 15-16)
4	9822010001 /Tipper Vehicle No. JK 02B - 8238 Yr. Of purch 1993 Eng No. 6012 D0 15651-98 Ches No. 364092569633	Claimed	47049	24-11-01	23525	2015-16	vehicle
5	9801020001 /Ambassdor Car No. HP-47-3350 - Model 1998 (Aug., 1998) with A.C.	Claimed	37172	23-09-05	0	2015-16	vehicle
6	9821030001 /Tata Truck No. JK - 02C - 9720 - Model 1992	Claimed	43188	24-11-01	0	2015-16	vehicle
7	1902010108-12(5nos)/Store well plain prince grey (Almirah)	Exclusion	5	31-03-03	0	2015-16	Furniture& Fixture
8	1903010266 /Table WT 718 grey	Exclusion	10023	24-07-04	5484	2015-16	Furniture& Fixture
9	1903050013/Integrated work station wide	Exclusion	1	01-01-02	0	2015-16	Furniture& Fixture
10	1914020058/4-DWR KD Fil BAB prince grey (fileing cabnet)	Exclusion	1	31-03-03	0	2015-16	Furniture& Fixture
11	1903010041 /Centre Table glass top 4'X2'X14 glass 12 mm	Exclusion	5101	30-09-07	5100	2015-16	Furniture& Fixture
12	1907010031 /Sofa Set 2 seated fancy design valvet & leatherset combination fiber designing on front legs	Exclusion	8231	03-03-06	3544	2015-16	Furniture& Fixture
13	9401020006 /Gas cooking range with 4 burner,grill,oven	Exclusion	8657	24-01-06	3844	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
14	9410010002 /Acquaguard (R.O. Reviva)	Exclusion	9434	24-01-06	9433	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
15	9410010009 /Aquaguard reverse osmosis	Exclusion	9240	31-10-05	4145	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
16	9425040001 /Table Tennis Table (Caxton with wheel)	Exclusion	8672	10-06-04	4823	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL

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1	2	3	4	5	6		
17	9425040002 /Table Tennis Table (folding type)	Exclusion	7916	31-07-03	4823	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
18	5825100116 /UPS 1KVA APC MAKE 1	Exclusion	7682	28-09-07	7681	2015-16	COMPUTER ITEMS
19	5825100120 /UPS 1 KVA (APC) 3	Exclusion	7795	30-06-08	7794	2015-16	COMPUTER ITEMS
20	6108030001/Monitor Pannel 15 TFT with 2 optical cordless mouse	Exclusion	1	30-03-05	0	2015-16	COMPUTER ITEMS
21	6301040022 /Compaq Laptop Presario Model Intel P-42.2 GHZ, 400 MHZ	Exclusion	11023	17-07-04	5511	2015-16	COMPUTER ITEMS
22	6301040026 -35(10 nos)/Desktop PC Compaq D 220 P-IV	Exclusion	54000	17-07-04	27000	2015-16	COMPUTER ITEMS
23	6301040036-42(7nos)/Desktop PC Compaq D 220 P-IV	Exclusion	37807	28-07-04	16206	2015-16	COMPUTER ITEMS
24	6301040057/H.P. Compaq Lap Top NX 6120 with CARRY CASE Intel Pentium M730, 1.6GHZ/915 GMCHIPST 256 MB PDR/RAM	Exclusion	5522	12-07-06	2761	2015-16	COMPUTER ITEMS
25	6305010001/Dot Matrix Printer LQ 1150 Epson	Exclusion	1	28-07-04	0	2015-16	COMPUTER ITEMS
26	6305010011/Dot Matrix Printer LQ 1150 Epson	Exclusion	1	28-07-04	0	2015-16	COMPUTER ITEMS
27	6305010025/Dot Matrix Printer TVSE 24 Pin	Exclusion	1	31-03-04	0	2015-16	COMPUTER ITEMS
28	6305010029/Dot Matrix Printer TVSE 24 Pin	Exclusion	1	31-03-04	0	2015-16	COMPUTER ITEMS
29	6305010031/Dot Matrix Printer TVSE 24 Pin	Exclusion	1	31-03-04	0	2015-16	COMPUTER ITEMS
30	6305010039/Epson Dot Matrix Printers	Exclusion	1	01-02-01	0	2015-16	COMPUTER ITEMS
31	6305070020/Printer All in One (Fax,Scanner,Copier,Printer,) HP Officejet Model-6318	Exclusion	1	29-12-07	0	2015-16	COMPUTER ITEMS
32	8201800003/Solar Power Generating Station	Exclusion	1	31-03-04	0	2015-16	COMPUTER ITEMS
33	9102070018-19/Dasan - CPE (Multitech)	Exclusion	2	11-06-04	0	2015-16	COMPUTER ITEMS

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1	2	3	4	5	6		
34	6309600050-51/LAN EXTENDER REAL MAKE	Exclusion	2	21-07-06	0	2015-16	COMPUTER ITEMS
35	6110150030 /Cordless Phone	Exclusion	5508	31-03-06	5507	2015-16	TELEPHONE TELEX MACHINES
36	6110170001/Mobile Set 352524000620339	Exclusion	1	19-01-04	0	2015-16	TELEPHONE TELEX MACHINES
37	9101120008 /Fax Machine Model 236 (Plain Paper)	Exclusion	7651	06-08-04	3784	2015-16	TELEPHONE TELEX MACHINES
38	9101050003 /Photostate Machine (Plain Paper Copier) FT-4015 with Stablizer	Exclusion	39695	28-03-03	24907	2015-16	PHOTOCOPY/DUPLICATING MACHINES
39	9101050004 /Photostate Machine (Plain Paper Copier) FT-4015 with Stablizer	Exclusion	39695	28-03-03	24907	2015-16	PHOTOCOPY/DUPLICATING MACHINES
40	9101050005/Photostate Machine (Plain Paper Copier) FT-4015 with Stablizer	Exclusion	39695	28-03-03	24907	2015-16	PHOTOCOPY/DUPLICATING MACHINES
41	9101050006/Photostate Machine FT-4615	Exclusion	36922	19-06-04	24907	2015-16	PHOTOCOPY/DUPLICATING MACHINES
42	9425050015 /Ab King Pro	Exclusion	1	30-09-05	0	2015-16	CLUB EQUIPMENTS
43	3312010038 /Air Conditioner 1.5 Ton window type without remote (Portable)	Exclusion	4768	18-10-05	4767	2015-16	AIRCONDITIONER
44	3312010041 /Air Conditioner 1.5 Ton with metal frame with remote model LWA 19 PIR (Portable)	Exclusion	6002	18-10-05	6001	2015-16	AIRCONDITIONER
45	3312100025 /Air Conditioner (Spilit Type) 2 Ton Voltas make	Exclusion	12068	12-07-06	12067	2015-16	AIRCONDITIONER
46	9425050011 /Pulling & Lifting Machine 1.5 ton capacity	Exclusion	5014	31-03-04	5013	2015-16	MISC. ASSETS/EQUIPMENTS
47	9425050012 /Pulling & Lifting Machine 3 ton capacity	Exclusion	7954	31-03-04	4745	2015-16	MISC. ASSETS/EQUIPMENTS
48	9425050013 /Pulling & Lifting Machine T-13	Exclusion	5162	09-10-03	5161	2015-16	MISC. ASSETS/EQUIPMENTS
49	1901010018-22 (05nos)/Chair (Arm) CHR-1007	Exclusion	5	15-03-03	0	2015-16	Furniture& Fixture
50	1901010079-147(30 nos)/Chair CHR-4 T.A. Grey	Exclusion	30	24-06-04	0	2015-16	Furniture& Fixture

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1	2	3	4	5	6		
51	1901010184-187(04nos)/Chair Easy	Exclusion	4	01-09-07	0	2015-16	Furniture& Fixture
52	1901010190-193(04 nos)/Chair Wooden with Cusion	Exclusion	4	22-01-04	0	2015-16	Furniture& Fixture
53	1901010241-242/Dining chair fancy design seat cushion wooden	Exclusion	2	08-12-05	0	2015-16	Furniture& Fixture
54	1901020046-73(12nos)/Office Chair CHR-7B	Exclusion	12	15-03-03	0	2015-16	Furniture& Fixture
55	1901040008-10(03nos)/Computer Chair PCH-7022	Exclusion	3	15-03-03	0	2015-16	Furniture& Fixture
56	1901500108-109/Chair PCH-7042-R Dark Blue	Exclusion	2	24-06-04	0	2015-16	Furniture& Fixture
57	1902010061-65(05nos)/Steel Almirah 78 X 36 X 19 with 2 Separate Compartments	Exclusion	5	22-01-04	0	2015-16	Furniture& Fixture
58	1903010009-10/Center Table Fancy	Exclusion	2	29-04-05	0	2015-16	Furniture& Fixture
59	1903010035/Centre Table 2' glass top	Exclusion	1	31-01-02	0	2015-16	Furniture& Fixture
60	1903010056-58/Centre Table Ordinary wooden frame	Exclusion	3	22-01-04	0	2015-16	Furniture& Fixture
61	1903010149-152/Peg table wooden frame glass top double shelf fancy design teak wood used	Exclusion	4	08-12-05	0	2015-16	Furniture& Fixture
62	1903010199/Study Table 3' X 1.5' X 2.5' with Cusion Chair	Exclusion	1	22-01-04	0	2015-16	Furniture& Fixture
63	1903020051-54/Table T-101 Gray	Exclusion	4	22-01-04	0	2015-16	Furniture& Fixture
64	1903020101/Table T-8 Grey	Exclusion	1	24-06-04	0	2015-16	Furniture& Fixture
65	1904010112/Single Bed	Exclusion	4	28-05-02	0	2015-16	Furniture& Fixture
66	1913010001-3/Dressing Table (Sup.) with stool teakply	Exclusion	3	21-01-04	0	2015-16	Furniture& Fixture
67	3320010014 /Air Cooler M.S. Body complete	Exclusion	1	12-05-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000

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1	2	3	4	5	6		
68	3320010015/Air Cooler M.S. Body complete	Exclusion	1	12-05-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
69	3320010018/Air Cooler M.S. Body complete	Exclusion	1	12-05-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
70	3320010020/Air Cooler M.S. Body complete	Exclusion	1	12-05-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
71	3320010024/Air Cooler M.S. Body complete	Exclusion	1	12-05-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
72	3320010029-32(04nos)/Air Cooler M.S. Body complete	Exclusion	4	12-05-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
73	3320010055/Desert Air Cooler (Fittet with Khaitan Fan)	Exclusion	1	25-06-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
74	3320010068-71/Desert Air Cooler (Fittet with Khaitan Fan)	Exclusion	4	25-06-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
75	3330200017 /Heat Convector	Exclusion	1	23-12-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
76	3330200018/Heat Convector	Exclusion	1	23-12-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
77	3330200021-22/Heat Convector	Exclusion	2	23-12-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
78	3330200044-45/Heat convector code 260015 (Bajaj)	Exclusion	2	23-12-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
79	3330200048-50(3 nos)/Heat convector code 260015 (Bajaj)	Exclusion	3	23-12-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
80	3330200051-63(12)/Heat Convector Lexus	Exclusion	12	20-01-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
81	3330200065-66(2)/Heat Convector Lexus	Exclusion	2	20-01-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
82	3330200070/Heat Convector Model 812 T	Exclusion	1	08-01-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
83	3330200071/Heat Convector Model 812 T	Exclusion	1	08-01-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
84	3330200075/Heat Convector Model 812 T	Exclusion	1	08-01-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000

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1	2	3	4	5	6		
85	3330200076/Heat Convector Model 812 T	Exclusion	1	08-01-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
86	3330200079/Heat Convector Model 812 T	Exclusion	1	08-01-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
87	3330200080/Heat Convector Model 812 T	Exclusion	1	08-01-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
88	3330200081/Heat Convector Model 812 T	Exclusion	1	08-01-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
89	3330200082/Heat Convector Model 812 T	Exclusion	1	08-01-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
90	3335010030/Ceiling Fan Regal Gold 1200 MM	Exclusion	1	08-01-05	0	2015-16	Furniture& Fixture
91	3335040072-93(22)/Fans tr. From Salal vide Dr. Adv. No. 523	Exclusion	22	13-10-05	0	2015-16	Furniture& Fixture
92	3340040001-11(11)/Exhaust Fans	Exclusion	11	24-02-05	0	2015-16	Furniture& Fixture
93	4792010022 -30(09)/Automatic Voltage Stablizer 4 KVA	Exclusion	9	24-02-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
94	4792010034/Stabilizor - Automatic voltage-2KVA capacity Johnson make	Exclusion	1	29-05-01	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
95	4792010035-37/Voltage Stablizer 4 KVA Venex make	Exclusion	3	04-05-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
96	4792010049/Voltage stablizer automatic capacity 4 KVA	Exclusion	1	07-01-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
97	5801120003/Battery Charger 12 volt DC as output & input 230 volt AC (Electroline)	Exclusion	1	14-05-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
98	5801120004/Battery Charger 230 Volt AC and output 12 Volts Dc	Exclusion	1	08-12-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
99	5825100044/UPS 600 VA with 20-30 minute backup	Exclusion	1	14-05-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
100	5915200003/Search Light Handheld	Exclusion	1	02-01-09	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
101	6105020076 -85(09)/Antenna System & Accessories	Exclusion	9	01-09-08	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000

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1	2	3	4	5	6		
102	6108100004-11(08)Dish Antena	Exclusion	8	10-07-08	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
103	6108100074-89/Dish Antena(15 nos)	Exclusion	15	10-07-08	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
104	6108100139/Dish TV Complete Set	Exclusion	1	01-12-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
105	6110100001/Airtel FWP with Charger	Exclusion	1	29-08-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
106	6110100002/Airtel FWP with Charger	Exclusion	1	29-08-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
107	6110100003/Airtel FWP with Charger	Exclusion	1	29-08-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
108	6110100004/Airtel PCO Connection with FCT & SIM No. 9816543013 & 9816543014	Exclusion	1	20-06-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
109	6110100005/Airtel PCO Connection with FCT & SIM No. 9816543013 & 9816543014	Exclusion	1	20-06-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
110	6110150029 /Cordless	Exclusion	1	01-03-08	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
111	6110150035/Telephone - Betal	Exclusion	1	31-01-02	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
112	6110150036/Telephone - Betal	Exclusion	1	31-01-02	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
113	6110150044/Telephone Caller ID blue chip-95	Exclusion	1	14-09-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
114	6110150045/Telephone Caller ID blue chip-95	Exclusion	1	14-09-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
115	6110150056-65(07)/Telephone Caller ID Set Blue	Exclusion	7	18-08-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
116	6110150071/Telephone Set 2 Line (Panasonic)	Exclusion	1	03-05-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
117	6110150072/Telephone Set 2 Line (Panasonic)	Exclusion	1	03-05-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
118	6110150087/Telephone Sets Beetel (No. 0310099912 & 0310099905)	Exclusion	1	29-11-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000

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1	2	3	4	5	6		
119	6110150088/Telephone Sets Beetel (No. 0310099912 & 0310099905)	Exclusion	1	29-11-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
120	6110170008-10(03)/NOKIA MOBILE PHONE (MODEL: 1209)	Exclusion	3	14-12-09	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
121	6301140001-(02)/Pen Drive (8GB)	Exclusion	2	01-11-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
122	6305070012/Inkjet HP 3550 Printer	Exclusion	1	14-05-04	0	2015-16	COMPUTER ITEMS
123	8502200002/Palata Big	Exclusion	1	25-03-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
124	9401020003/Gas Bhatti	Exclusion	1	22-10-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
125	9401020024/Gas Stove 2 burner	Exclusion	1	22-10-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
126	9401020031/Gas Tandoor	Exclusion	1	22-10-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
127	9401100020-26(07)/Electric Kettle	Exclusion	7	09-12-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
128	6110170018 /NOKIA 130	Exclusion	1580	30-03-15	1579	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
129	9401100060/Toaster Electric	Exclusion	1	08-10-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
130	9401110006-7/Heat pillar delux model	Exclusion	2	07-01-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
131	9401110016/Heat pillar DX model Gopi make	Exclusion	1	07-01-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
132	9401110018/Horizon Heater	Exclusion	1	01-01-09	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
133	9410010039/Emergency Light 230 volt Inalso Model Sunny	Exclusion	1	03-03-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
134	9410010048-59/Emergency Light 230 volt Inalso Model Sunny	Exclusion	12	03-03-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
135	9410010065/Emergency Light Orpat Model 09L-7007	Exclusion	1	03-03-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000

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1	2	3	4	5	6		
136	9410010123/Instant Water Heater (Geyser) 06 Ltr.Cap.	Exclusion	1	01-02-08	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
137	9410010132/Press Usha	Exclusion	1	08-10-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
138	9410010153-64(12)/Usha Lexus Heat Convector	Exclusion	12	07-01-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
139	9410010209/Fly Trapper (FONDA)	Exclusion	1	10-08-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
140	9515110011/Blanket Double Ply	Exclusion	1	16-02-09	0	2015-16	Furniture& Fixture
141	9515110044-53(10)/Blanket Single Bed Home Jewel	Exclusion	10	01-10-07	0	2015-16	Furniture& Fixture
142	9515300007-8(2)/Matress 4 X 6' X 3'	Exclusion	2	10-06-02	0	2015-16	Furniture& Fixture
143	9515300009-20/Matress Coir	Exclusion	12	02-08-08	0	2015-16	Furniture& Fixture
144	9672100014/Gluco Meter Strip Aelive (Acucheck)	Exclusion	1	06-09-06	0	2015-16	MEDICAL ITEMS
145	1902040001 /Ward Robe wooden 1 no	Exclusion	8059	30-09-05	4162	2015-16	IUT TO DULHASTI POWER STATION
146	1907010023 /Sofa Set (3+1+1) - 1 set	Exclusion	12044	30-09-05	6276	2015-16	IUT TO DULHASTI POWER STATION
147	6301040160 /LAPTOP HP PAVILION 15 P045TX	Exclusion	65376	13-08-14	20432	2015-16	IUT TO DULHASTI POWER STATION
148	6110170016 /CELL PHONE HTC DESIRE 700	Exclusion	20430	13-08-14	1794	2015-16	IUT TO DULHASTI POWER STATION

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1	2	3	4	5	6		
149	6110150374 /CORDLESS PHONE MODEL KX-TG2480 ADV Q1-4-	Exclusion	3500	01-04-12	3499	2015-16	IUT TO Corporate office
150	7860020002 /HYDROMECHANICAL WORKS-DAMS AND BARRAGES	Exclusion	285543	29-06-10	86820	2015-16	HYDROMECHANICAL WORKS-DAMS AND BARRAGES-
	TOTAL		**1432422**		**414571**		
	TOTAL DELETION (CLAIMED)-9(B)(i)-2015-16		**200175**				
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2015-16		**1232247**				

Note:

Note: Year wise detail need to be submitted.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Ltd.

(A.K. Pandey)
CE (Commercial)
Commercial Division

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
	2016-17						
1	9902020017 /Temp. F.Hostel Bulding at Mashka	Claimed	1	31-03-07	0	2016-17	RESIDENTIAL BUILDING-TEMPORARY- Temporary Field hostel building decapitalised and replaced by add-cap ref itemNo.2 of 9A(2016-17)
2	1910100010/4 DOOR WARDROBE	Exclusion	8000	07-09-10	2890	2016-17	FURNITURE& FIXTURE
3	4790010002/VIVA MAGNETIC CYCLE 550	Exclusion	7000	19-09-10	2531	2016-17	FURNITURE& FIXTURE
4	5810200006 /BATTERY 200AH	Exclusion	7800	02-Oct-10	2787	2016-17	OTHER OFFICE EQUIPMENTS
5	6108030016 /32" TOSHIBA TV/LCD	Exclusion	24000	31-Aug-10	8767	2016-17	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS
6	9674010401 /LUMINIOUS INVERTER 600VA	Exclusion	3200	02-10-10	3199	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
7	3525020001-4(04nos)/Safety helmet with head light & rechargeable battery - Pelican Light 2640	Exclusion	4	17-05-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
8	5825010004-5/Power Supply Unit 15 AMP with Battrey	Exclusion	2	29-11-03	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
9	6103020001/Digital Receiver	Exclusion	1	12-11-05	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
10	6110090001/Ideal Piller	Exclusion	1	01-01-09	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
11	6110150104/Telephone Two Line Set Model DB-6400	Exclusion	1	03-03-05	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
12	9401020007-14(08)/Gas Cylender - D.A.	Exclusion	8	22-02-02	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
13	411000001 /300 HP CLASS WHEEL DOZER	Claimed	229198	09-05-12	114332	2016-17	WHEEL DOZER
14	6309190017/DSL 1504G SHDSL ROUTER /MODEM PAIR	Exclusion	7975	20-12-10	7974	2016-17	COMPUTER ITEMS

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1	2	3	4	5	6		
15	6301040118/HP DC 7000 DESKTOP PC WITH 18.5" TFT MONITOR	Exclusion	33989	08-02-10	33988	2016-17	COMPUTER ITEMS
16	2201040049/SEALING RING OF MIV ROTOR MIV AND ACCESSORIES	Claimed	80000	29-06-10	27547	2016-17	CAPITAL SPARES
17	2201040103/CE 69109251 LMU10B EAST MODULES INSTANT MEASUREMENT OF 3 PHASE POWER CN9090092510	Claimed	1150936	22-08-12	219386	2016-17	CAPITAL SPARES
18	2201060286/BACK PLANE MODULE OF DAVR MODULE NO:69203DY1AA, UNS3603AV1 PART NO ED7470400150	Claimed	153417	22-08-12	29243	2016-17	CAPITAL SPARES
19	2201060095-99(05 NOS)/MODULE UNC 4661AV2 (BINARY I/P MODULE A01-A03) MAKE BHEL, PART NO ED7470400206 (MAIN EXCITER) EXCIT	Claimed	115480	29-06-10	35225	2016-17	CAPITAL SPARES
20	2201060100 -110(11)/MODULE UNS2661 AV1 (AVR COMMAND INPUT MODULE MAKE BHEL, PART NO ED7470400362 (MAIN EXCITER) EXCITAT	Claimed	295918	29-06-10	90303	2016-17	CAPITAL SPARES
21	2201060111/MODULE UN0053CPV1 (PULSE SUPER VISION MODULE) MAKE BHEL PART NO CN9090110704 (MAIN EXCITER) EXCITAT	Claimed	23982	29-06-10	7321	2016-17	CAPITAL SPARES
22	2201060112-113/MODULE UN0663 BV1 (DIGITAL FIRING AND CONTROL MODULE) MAKE BHEL, PART NO ED7470400141 (MAIN EXCITER	Claimed	57740	29-06-10	17542	2016-17	CAPITAL SPARES
23	2201060114-117/MODULE UN0660 AV1(CPU MODULE) MAKE BHEL, PART NO ED7470400133 (MAIN EXCITER) EXCITATION SYSTEM	Claimed	53892	29-06-10	16300	2016-17	CAPITAL SPARES
24	2201060118-120/MODULE UN0097A (PULSE FINAL STAGE MODULE) MAKE BHEL, PART NO CN9090369300 (MAIN EXCITER) EXCITATION	Claimed	28869	29-06-10	8703	2016-17	CAPITAL SPARES
25	2201060121-122/MODULE UN0098A-P (VERIABLE POWER SUPPLY MODULE AC/DC-DC CONVERTOR) MAKE BHEL, PART NO ED9090334114	Claimed	59780	29-06-10	18234	2016-17	CAPITAL SPARES
26	2201060123-126/MODULE UN0610 (I/P MODULE ANALOG) MAKE BHEL, PART NO ED7470400273 (MAIN EXCITER) EXCITATION SYSTEM	Claimed	76988.00	29-06-10	23384	2016-17	CAPITAL SPARES

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1	2	3	4	5	6		
27	2201060127-140(14)/MODULE UN0094 MAKE BHEL, PART NO CN90900388400 (MAIN EXCITER) EXCITATION SYSTEM	Claimed	134722.00	29-06-10	40614	2016-17	CAPITAL SPARES
28	2201060141/MODULE UN0611AV1 (A/D CONVERTOR) MAKE BHEL, PART NO ED7470400265 (MAIN EXCITER) EXCITATION SYSTEM	Claimed	28697	29-06-10	8702	2016-17	CAPITAL SPARES
29	2201060142-143/MODULE UN0667 AV1(CURRENT FLOW MONITORING MODULE) MAKE BHEL, PART NO, ED69203SJ1AA (MAIN EXCITER) E	Claimed	38494.00	29-06-10	11742	2016-17	CAPITAL SPARES
30	2201060144-145/MODULE UNC 4660AV1 (V & I MEASURING MODULE U01-U02) MAKE BHEL, PART NO ED7470400176 (MAIN EXCITER)	Claimed	57740.00	29-06-10	17542	2016-17	CAPITAL SPARES
31	2201060146-147/MODULE KX9180A (AC/DC CONVERTOR POWER SUPPLY MODULE) MAKE BHEL, PART NO CN9090334009 (MAIN EXCITER)	Claimed	26946.00	29-06-10	8150	2016-17	CAPITAL SPARES
32	2201060149/MODULE XVA453A 12 (PULSE TRANSFORMER MAKE BHEL) PART NO ED9090256210 (CONVERTOR SYSTEM) EXCITATION S	Claimed	3529	29-06-10	1105	2016-17	CAPITAL SPARES
33	2201060150-152/MODULE XVA453A 12 (PULSE TRANSFORMER MAKE BHEL) PART NO ED9090256210 (CONVERTOR SYSTEM) EXCITATION S	Claimed	10590.00	29-06-10	3315	2016-17	CAPITAL SPARES
34	2201060153-160/MODULE XVA453A 12 (PULSE TRANSFORMER MAKE BHEL) PART NO ED9090256210 (CONVERTOR SYSTEM) EXCITATION S	Claimed	28235.00	29-06-10	8840	2016-17	CAPITAL SPARES
35	2201060165/MODULE UN0099A (POTENTIAL SEPERATION STAGE MODULE) MAKE BHEL, PART NO CN9090365702 (MAIN EXCITER) E	Claimed	13261	29-06-10	4006	2016-17	CAPITAL SPARES
36	2201060166-167/MODULE UN0096A (INTERMEDIATE PULSE STAGE MODULE) MAKE BHEL PART NO CN9090433503 (MAIN EXCITER) EXCI	Claimed	19246.00	29-06-10	5802	2016-17	CAPITAL SPARES
37	2201060168-171/MODULE UN 0664 AV1(DC-DC SUPPLY MODULE) MAKE BHEL,PART NO ED7470400311 (MAIN EXCITER) EXCITATION SY	Claimed	115480.00	29-06-10	35084	2016-17	CAPITAL SPARES

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1	2	3	4	5	6		
38	2201060226-229/MDL DPU 4F PRIMARY WITH IRIG AND SERIAL PORT MAKE BHEL (SCADA) CONTROL AND MONITORING	Claimed	1200000.00	29-06-10	364672	2016-17	CAPITAL SPARES
39	2201060230-233/MDL DPU 4F SECONDARY WITH IRIG AND SERIAL PORT ANE BACK UP CBL MAKE BHEL (SCADA) CONTROL AND MONITOR	Claimed	1200000.00	29-06-10	364672	2016-17	CAPITAL SPARES
40	2201060234-237/MDL 69230I330B (DI MODULE) MAKE BHEL (SCADA) CONTROL AND MONITORING	Claimed	600000.00	29-06-10	182336	2016-17	CAPITAL SPARES
41	2201060238-241/MDL 39230I351A IOP351(DO MODULE) MAKE BHEL (SCADA) CONTROL AND MONITORING	Claimed	198000.00	29-06-10	60228	2016-17	CAPITAL SPARES
42	2201060242-245/MDL 69230I301A IOP301(AI MODULE) MAKE BHEL (SCADA) CONTROL AND MONITORING	Claimed	832800.00	29-06-10	253060	2016-17	CAPITAL SPARES
43	2201060247-249/MDL 69230I303A IOP303 (RTD INPUT MODULE) MAKE BHEL (SCADA) CONTROL AND MONITORING	Claimed	284100.00	29-06-10	86403	2016-17	CAPITAL SPARES
44	2201060250-253/MDL 69230I371A IOP371(BEM) MAKE BHEL (SCADA) CONTROL AND MONITORING	Claimed	575200.00	29-06-10	174876	2016-17	CAPITAL SPARES
45	2201060254/MDL 692021ASYNA 7VE2146-1(AUTO SYNS UNIT) MAKE BHEL (SCADA) CONTROL AND MONITORING	Claimed	777000	29-06-10	236139	2016-17	CAPITAL SPARES
46	2201060256/8 DUPLEX PORT 19 RACK MOUNT LIU (SCADA) CONTROL AND MONITORING	Claimed	295000	29-06-10	89649	2016-17	CAPITAL SPARES
47	2201060257/PCI BASED 8 PORT SERIAL BOARD (MOXA) (SCADA) CONTROL AND MONITORING	Claimed	211200	29-06-10	64163	2016-17	CAPITAL SPARES
48	2201060259-264/VTT1 & VTT2 (SCR-SCR MODULE FOR STSW), (SS MD11 LC/SKKT 162-14/16 SEMIKRON) CONTROL AND MONITORING	Claimed	150000.00	29-06-10	45582	2016-17	CAPITAL SPARES

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1	2	3	4	5	6		
49	2201060267-270/MDL 69230I382A IOP382 (MODULE BACK PLANE) MAKE BHEL (SCADA) CONTROL AND MONITORING	Claimed	400000.00	29-06-10	121556	2016-17	CAPITAL SPARES
50	2201060271/MODULE CT370 AV1DIGITAL AVR MEMORY CARD MAKE BHEL, PART NO ED7470400389 (MAIN EXCITER) EXCITATION S	Claimed	7102	29-06-10	2141	2016-17	CAPITAL SPARES
51	2201060272-73/MODULE IOP351 (RELAY O/P MODULE) MAKE BHEL, PART NO ED692301351A (MAIN EXCITER) EXCITATION SYSTEM	Claimed	19940.00	29-06-10	6078	2016-17	CAPITAL SPARES
52	2201060274/MODULE IOP301 (ANALOG I/P MODULE) MAKE BHEL, PART NO ED692301301A (MAIN EXCITER) EXCITATION SYSTEM	Claimed	40072	29-06-10	12156	2016-17	CAPITAL SPARES
53	2201060275-277/MODULE IOP330 (DIGITAL I/P MODULE) MAKE BHEL, PART NO ED692301330A (MAIN EXCITER) EXCITATION SYSTE	Claimed	111438.00	29-06-10	33774	2016-17	CAPITAL SPARES
54	2201060278/MODULE IOP371 (BEM) MAKE BHEL, PART NO ED692301371A (MAIN EXCITER) EXCITATION SYSTEM	Claimed	27687	29-06-10	8426	2016-17	CAPITAL SPARES
55	2201060280-281/MODULE POWER (BLOCKING DIODE) MAKE BHEL PART NO CN9086204244 (FIELD FLASHING) EXCITATION SYSTEM	Claimed	20000.00	29-06-10	6078	2016-17	CAPITAL SPARES
56	2201060286/BACK PLANE MODULE OF DAVR MODULE NO:69203DY1AA, UNS3603AV1 PART NO ED7470400150	Claimed	153417	22-08-12	29243	2016-17	CAPITAL SPARES
57	2202040014/CONDUCTOR 132 KV OUTDOOR SWITCHYARD (200 METRES @ RS. 300 PER METRE)	Claimed	60000	29-06-10	18234	2016-17	CAPITAL SPARES
58	4360010001/BUS SUPPORT INSULATOR FOR MAIN 11 KV BUS DUCT	Claimed	990000	29-06-10	300854	2016-17	CAPITAL SPARES
59	4360010002/BUS SUPPORT INSULATOR FOR TAP OFF 11 KV BUS DUCT	Claimed	182000	29-06-10	55322	2016-17	CAPITAL SPARES
60	5020460002-3/PRV ASSEMBLY 132 /33 KV 10 MVA POWER TRANSFORMER	Claimed	16000.00	29-06-10	4834	2016-17	CAPITAL SPARES
61	5040080001 /CAST RESIGN BUSHING (MAIN) 11 KV BUS DUCT	Claimed	77800	29-06-10	23621	2016-17	CAPITAL SPARES

NHPC LIMITED FARIDABAD

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
62	5040080002/CAST RESIGN BUSHING (TAP OFF) 11 KV BUS DUCT	Claimed	60000	29-06-10	18234	2016-17	CAPITAL SPARES
63	5801120008-9/CHARGER(48V DC CHARGER) CONTROLLER CARD ONLY PCB NO 52R1 220 V AND 48 V DC SYSTEM	Claimed	80000.00	29-06-10	24312	2016-17	CAPITAL SPARES
64	5801120013-14/CHARGER(220V DC CHARGER) CONTROLLER CARD ONLY PCB NO 52R1 220 V AND 48 V DC SYSTEM	Claimed	80000.00	29-06-10	24312	2016-17	CAPITAL SPARES
65	5825010013/POWER SUPPLY FOR ACCUSONIC FLOMETER MODEL NO 7510 PLUS, 90-250V AC 47-63 Hz, 70VA	Exclusion	251939	42094	13344	2016-17	CAPITAL SPARES SHALL BE CLAIMED WHEN IT IS PUT TO USE
66	6103010002-13(12)/ELECTRONIC CARD PSU B4LE PLCC EQUIPMENT	Claimed	885540	40358	269364	2016-17	CAPITAL SPARES
67	6103010014 -37(24)/ELECTRONIC CARD DSP P4LQ PLCC EQUIPMENT	Claimed	4146600	40358	1259784	2016-17	CAPITAL SPARES
68	6103010046 -49/ELECTRONIC CARD ET PLCC 48V PS PLCC EQUIPMENT	Claimed	243640	40358	74040	2016-17	CAPITAL SPARES
69	6103010050-57(8)/ELECTRONIC CARD ET MT PLCC, MASTER PLCC EQUIPMENT	Claimed	759040	40358	230408	2016-17	CAPITAL SPARES
70	8104030005/CARD, TP 419	Exclusion	66568	42094	3525	2016-17	CAPITAL SPARES SHALL BE CLAIMED WHEN IT IS PUT TO USE
71	8104030006/CARD, CI 412	Exclusion	354835	42094	18782	2016-17	CAPITAL SPARES SHALL BE CLAIMED WHEN IT IS PUT TO USE
72	8104030007-09(03)/CARD, VB 410	Exclusion	1245414	42094	65949	2016-17	CAPITAL SPARES SHALL BE CLAIMED WHEN IT IS PUT TO USE
73	9902010014 /12 NOS. BACHELOR ACCOMMODATION AT MASHKA-EXECUTIVE FIELD HOSTEL	Claimed	30386	42472	0	2016-17	TRANSIT CAMP AND FIELD HOSTEL- Decapitalised during the same year

NHPC LIMITED FARIDABAD

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
74	8504200005/P-4 Diamond Core Bits:(a)DDB 52/430 P-4 item no.369913(No.3-Rs.14927/)(b)DDB 102/430 P-4	Claimed	98424	39629	73006	2016-17	CAPITAL SPARES
	TOTAL		**19626264**	**2985973**	**5433715**		
		TOTAL DELETION (CLAIMED)-9(B)(i)-2016-17	**17615527**				
		TOTAL DELETION (EXCLUSION)-9(B)(i)-2016-17	**2010737**				

Note:

Note: Year wise detail need to be submitted.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Ltd.

(A.K. Pandey)
CE (Commercial)
Commercial Division

NHPC LIMITED
FARIDABAD

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
	2017-18						
	8998010226/SOFA SET FOR SENIOR- OFFICER RESIDENCE(IUT-ASSET TRANSFER TO DHAULIGANGA P.S. IN R/O BIKRAM SINGH ,CE- (E)	Exclusion	24720	22-10-16	692	2017-18	IUT- ASSET TRANSFER TO DHAULIGANGA P.S
	8998010240/ CENTRE TABLE FOR SENIOR- OFFICER RESIDENC(IUT- ASSET TRANSFER TO DHAULIGANGA P.S. IN R/O BIKRAM SINGH ,CE- (E)	Exclusion	6996	22-10-16	197	2017-18	IUT- ASSET TRANSFER TO DHAULIGANGA P.S
	8998010239/SOFA TWO SEATER FOR SENIOR- OFFICER RESIDENCE(IUT- ASSET TRANSFER TO DHAULIGANGA P.S. IN R/O BIKRAM SINGH ,CE- (E)	Exclusion	11194	22-10-16	314	2017-18	IUT- ASSET TRANSFER TO DHAULIGANGA P.S
	6301040188/HP PROBOOK 450-G3 CORE I7 6TH GEN,16GB DDR3 RAM,1TB HDD,15.6 SCREEN,DVD +-R/W,WEB CAM, WIN.10 PRO.(IUT- ASSET TRANSFER TO DHAULIGANGA P.S. IN R/O BIKRAM SINGH ,CE- (E)	Exclusion	84650	29-03-16	27024	2017-18	IUT- ASSET TRANSFER TO DHAULIGANGA P.S
	6301040186/LAPTOP APPLE MAC BOOK PRO MD 313(IUT-ASSET TRANSFER TO DHAULIGANGA P.S. IN R/O BIKRAM SINGH ,CE- (E)	Exclusion	69900	22-10-16	66405	2017-18	IUT- ASSET TRANSFER TO DHAULIGANGA P.S
	1904010470/PUFFI FOR SENIOR- OFFICER RESIDENCE.	Exclusion	1866	22-10-16	1865	2017-18	IUT- ASSET TRANSFER TO DHAULIGANGA P.S
	1907010090/PUFFI FOR SENIOR- OFFICER RESIDENCE	Exclusion	1866	22-10-16	1865	2017-18	IUT- ASSET TRANSFER TO DHAULIGANGA P.S
	1904010469/SIDE TABLE FOR SENIOR- OFFICER RESIDENCE	Exclusion	3358	22-10-16	3357	2017-18	IUT- ASSET TRANSFER TO DHAULIGANGA P.S
	2201040101/DITHER MODULE, MDL 692.29.S912A AVL+AWG ED69229S912A	Claimed	59403	15-03-12	9539	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER CIRCULAR NO INDAS/26 DT 03-
	2201040102/DITHER MODULE, MDL 692.29.S912A AVL+AWG ED69229S912A	Claimed	59403	15-03-12	9539	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER CIRCULAR NO INDAS/26 DT 03-
	2201060246/MDL 69230I303A IOP303 (RTD INPUT MODULE) MAKE BHEL (SCADA) CONTROL AND MONITORING	Claimed	94700	29-06-10	23797	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER CIRCULAR NO INDAS/26 DT 03-
	8104030010/VIBRATION SENSOR, MODEL IN-081	Exclusion	120755	31-03-15	17	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER
	8104030011/VIBRATION SENSOR, MODEL IN-081	Exclusion	120755	31-03-15	17	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
	8104030012/VIBRATION SENSOR, MODEL IN-081	Exclusion	120755	31-03-15	17	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER
	8104030013/VIBRATION SENSOR, MODEL IN-081	Exclusion	120755	31-03-15	17	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER
	2201060288-89/ANAL O/P MOD(4/20 MA) IOP 320 MAX CONTROL, BHEL . ED69201320A	Claimed	24000	29-06-10	6050.00	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER CIRCULAR NO.INDAS/26 DT.03-02-2017.
	2201060290/ANAL VOLT INPUT MOD IOP 305, BHEL ED69201305A	Claimed	11000	29-06-10	2739.00	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER CIRCULAR NO.INDAS/26 DT.03-
	2201060291-92/MDL DPU 4F PRIM IRIG SERIALPORT BHEL (SCADA) CONTR & MONIT	Claimed	22000	29-06-10	5478.00	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER CIRCULAR NO.INDAS/26 DT.03-
	2201060293/MDL 692301330B (DI MOD) BHEL(SCADA) CONT & MONIT	Claimed	12000	29-06-10	3025.00	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER CIRCULAR NO.INDAS/26 DT.03-02-2017.
	2201060294-95/MDL 39201351A IOP351 (DO MOD)BHEL (SCADA) CONT & MONIT	Claimed	24000	29-06-10	6050.00	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER CIRCULAR NO.INDAS/26 DT.03-02-2017.
	2201060296/DITHER, MDL 692.29.S912A AVL+AWG ED69229S912A	Claimed	12000	29-06-10	3025.00	2017-18	CAPITAL SPARES -TRANSFER TO INVENTORY AS PER CIRCULAR NO.INDAS/26 DT.03-02-2017.

NHPC LIMITED FARIDABAD

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		
	TOTAL DECAPITALISED		**1006076.00**		**171029.00**		
	ASSUMED DELETION						
	OLD OPERATOR WORK STATION (OWS) OF SCADA SYSTEM	**Claimed**	**228068.00**	24-07-2010-COD	**92723.00**	2017-18	O&M Gross Block Taken on the basis of Engineering estimate copy
	TOTAL DELETION (CLAIMED)-9(B)(i)-2017-18		**546574.00**				
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2017-18		**687570.00**				

Note:

Note: Year wise detail need to be submitted.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Ltd.

(A.K. Pandey)
CE (Commercial)
Commercial Division

NHPC LIMITED
FARIDABAD

Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (O&M Gross block)	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-cpitalisation	Remarks
1	2	3	4	5	6		

2018-19

Nil

Note:

Note: Year wise detail need to be submitted.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Ltd.

(A.K. Pandey)
CE (Commercial)
Commercial Division

NHPC LIMITED
FARIDABAD

FORM-9C

Statement showing reconciliation of ACE claimed with the capital additions as per books

Name of the Petitioner : NHPC Limited
Name of the Generating Station : SEWA-II Power Station
COD :24.07.2010

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
	Closing Gross Block	110590.44	110835.91	110973.82	111063.20	
	Less: Opening Gross Block	109182.58	110590.44	110835.91	110973.82	
	Total Additions as per books	1407.86	245.46	137.92	89.38	
	Less: Additions pertaining to other Stages (give Stage wise breakup)	0.00	0.00	0.00	0	
	Net Additions pertaining to instant project / Unit / Stage	1407.86	245.46	137.92	89.38	
	Less: Exclusions (items not allowable / not claimed)	124.81	95.77	16.49	41.74	
	Net Additional Capital Expenditure Claimed	1283.05	149.69	121.43	47.64	
	Less: Assumed Deletion	0.00	0.00	0.00	0.00	
	Net Additional Capital Expenditure Claimed after adjusting assumed deletion	**1283.05**	**149.69**	**121.43**	**47.64**	

Note:
Reason for exclusion of any expenditure shall be given in Clear terms.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Ltd.

(A.K. Pandey)
CE (Commercial)
Commercial Division

FORM-9D

Statement showing items / assets / works claimed under Exclusions

Name of the Petitioner : NHPC Ltd.
Name of the Generating Station :SEWA-II POWER STATION
COD :24.07.2010

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
	2014-15					
1	2201040113/ Capital Spares/ BOTTOM-CONE OF TURBINE (BHEL PART DRAWING NO. 12050115106)	10.76	0	10.76		Capital Spares, claimed when actually put to use
2	2201060359-64/ Capital Spares POTENTIAL TRANSFORMER RATIO 11000/V3/110/V3 VOLT BURDEN S1 30VA AND S2 100VA DRAWING NO 35427051126	1.62	0	1.62		Capital Spares, claimed when actually put to use
3	5825010013/ Capital Spares/POWER SUPPLY FOR ACCUSONIC FLOMETER MODEL NO 7510 PLUS, 90-250V AC 47-63 Hz, 70VA	2.52	0	2.52		Capital Spares, claimed when actually put to use
4	2201040147/ Capital Spares /EHT ASSEMBLY OF BHEL G-40 GOVERNOR	3.15	0	3.15		Capital Spares, claimed when actually put to use
5	2201040110/ Capital Spares /DEFLECTOR SERVOMOTOR (DRG NO. 0-203-16-15101)	62.00	0	62.00		Capital Spares, claimed when actually put to use
6	8104030005-13/Capiatl Sapres/	21.50	0	21.50		Capital Spares, claimed when actually put to use
7	8115300006/ Capital Spares /SERTEL GPS RECEIVER WITH MASTER CLOCK,POWER SUPPLY: 90-230V AC/DC	3.11	0	3.11		Capital Spares, claimed when actually put to use
8	8115300007/ Capital Spares /SERTEL SIGNAL CONDITIONER,OUTPUT: IRIG-B OUTPUT- 12NOS.	2.52	0	2.52		Capital Spares, claimed when actually put to use
9	4730050004/ Capital Spares /GPALESS SURGE ARRESTER, 60 KV, 10 KA	0.38	0	0.38		Capital Spares, claimed when actually put to use
10	5825010009/ MICROTEK 1 KVA ONLINE UPS WITH 30 MINUTES BATTERY BACKUP (3 NOS SMF BATTERIES)	0.24	0	0.24		Furniture Fixures
12	1913010371-72/ (2 NOS) RIFFLE RACK WOODEN MADE OF 2.5"TH BABOOL WOOD	0.33	0	0.33		Furniture Fixures

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
13	1903010326/ARMOURY TABLE WOODEN SIZE 8FT X4FTX3FT(LXBXH)	0.13	0	0.13		Furniture Fixures
14	1901021412-23(12 NOS)/GODREJ EXECUTIVE CHAIR,PCH-7001XX	1.63	0	1.63		Furniture Fixures
15	1912030001-08 (08 NOS)/PERSONAL LOCKER UNIT WITH LOCK 4 DOOR BASE DIMENSIONS : 1830H*380W*450D, MAKE- GODREJMODEL- STVLU4LB	0.90	0.00	0.90		Furniture Fixures
16	1909100057-64(08 nos)/KITCHEN CABINET 23 DEEP OF BHUTAN BOARD SIZE 41.2 X 26 X 23 WITH SHUTTER FOR GAS CYLINDER	1.24	0.00	1.24		Furniture Fixures
17	1910010005-13(09 NOS)/CUPBOARD 22" DEEP OF LAMINATED BHUTANBOARD WITH LOOKING MIRROR-9.41'X 5'.25'	4.93	0.00	4.93		Furniture Fixures
18	6301040151-59(09 nos)/DESKTOP COMP. DELL, INTEL CORE I5-3470 SERIES, 3.1GHZ, INTEL Q77,500GB,4GB,18.5TFT,OPTIPLEX(TM) 7010	5.01	0.00	5.01		I.T.Equipment-Computers
19	6301040161-177(14 NOS) /HP DESKTOP ELITE DESK 800G1,i5, 4GB RAM, 500GB HDD WIN 8 PRO.,18.5" TFT, HP, ELITE DESK 800G1	6.41	0.00	6.41		I.T.Equipment-Computers
20	6301040160/LAPTOP HP PAVILION 15 P045TX	0.65	0.00	0.65		Furniture Fixures
21	6309600056-58(3NOS)/ PORT GIGABIT SWITCH	0.13	0.00	0.13		Furniture Fixures
22	6309600036/CYBEROAM CR50ING UTM APPLIANCE	0.69	0.00	0.69		Furniture Fixures
23	3312010051-54(04 NOS)/WINDOW TYPE AIR CONDITIONER 1.5 TON	1.02	0.00	1.02		Furniture Fixures
24	3312105018-23(06 NOS)/SPLIT TYPE AC 2 TON CAPACITY HOT AND COLD CATEGORY NO.-LSA24PWABH1	2.55	0.00	2.55		Furniture Fixures
25	6118010008/DIGITAL SLR CAMERA MAKE CANON 1200D	0.33	0.00	0.33		Furniture Fixures
26	6110170016/CELL PHONE HTC DESIRE 700	0.20	0.00	0.20		Furniture Fixures
27	9410012180/DEEP FREEZER	0.19	0.00	0.19		Furniture Fixures
28	9410012181/REFRIGERATOR 307 LITRE,SINGLE DOOR	0.17	0.00	0.17		Furniture Fixures

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
29	1801010006-25(20 nos)/TOWEL RACK (STEEL)	0.43	0.00	0.43		Furniture Fixures
30	1901010499-538 (40 nos)/GODREJ CAFA CHAIR HPC-4	1.07	0.00	1.07		Furniture Fixures
31	1903010327-334 (08 nos)/BED SIDE TABLE, 14 DEEP OF LAMINATED BHUTAN BOARD OF SIZE 18 X 18 X 14.	0.36	0.00	0.36		Furniture Fixures
32	3335010158-217 (60 nos)/CEILING FAN 1200MM WITHOUT REGULATOR	0.99	0.00	0.99		Furniture Fixures
33	3340040062-91(30 nos)/EXHAUST FAN 300 MM SWEEP, METAL BODY	0.32	0.00	0.32		Furniture Fixures
34	3340040028-31 (04 nos)/EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	0.04	0.00	0.04		Furniture Fixures
35	3510050068-75 (08 nos)/PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	0.22	0.00	0.22		Minor items
36	6110170017/NOKIA 130	0.08	0.00	0.08		Furniture Fixures
37	9410012182/INSTANT WATER GEYSER, 6 LTR CAP., MAKE LAZER	0.04	0.00	0.04		Furniture Fixures
38	6325250001/MCAFEE ANTIVIRUS SOFTWARE	0.02	0.00	0.02		Furniture Fixures
39	9415100002/PHILIPS STEAM IRON (GC-1905)	0.02	0.00	0.02		Furniture Fixures
40	8963010041/8 PORT GIGABIT SWITCH	0.02	0.00	0.02		Furniture Fixures
41	410301/MS.GRILL NHPC OFFICE AND CONCERTINA COIL FENCING (KULDEEP RAJ SHARMA)	0.24	0.00	0.24		Minor items
42	5205010005/DIGITAL INSULATION TESTER , 5 KV, RANGE 10 KOHM - 10 TOHM, MIT-525, MAKE: MEGGER, MODEL: MIT-525	3.14	0.00	3.14		Instrument (Tools & Tackles)
43	5205010007/EARTH GND CLAMP MTR, RANGE .05-1500 OHM WTH RES .02 OHM & .5 MA TO 30 A WTH MINI RES .01MA	1.27	1.12	0.15		Instrument (Tools & Tackles)
44	9902010010/Const. of hall & store for transformer	0.08	0.00	0.08		Minor items
45	8930010052/additional Capitalisation for CISF Hostel& kitchen including wiring work	0.01	0.00	0.01		Minor items
46	8930010052/additional Capitalisation for CISF Hostel& kitchen including wiring work	0.08	0.00	0.08		Minor items

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
	SUBTOTAL	**142.73**	**1.12**	**141.61**		
47	4075010002-4/Meter Board 800*1000*200 MM (3 nos.)((IUT ASSET FROM CHAMERA POWER SATION-1)	0.21	0.00	**0.21**		MISC. ASSETS/EQUIPMENTS
	Total Assets Claim under Exclusion(2014-15)	**142.94**	**1.12**	**141.82**		

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Ltd.

(A.K. Pandey)
CE (Commercial)
Commercial Division

NHPC LIMITED
FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
	2015-16					
1	2201020018/BODY-SEALING RING (U/S MOVING SEAL) OF MIV (BHEL PART DRAWING NO. 12120115106)	14.33	0.00	14.33		Capital Spares, claimed when actually put to use
2	2201060365/RUNNER DISC AND INSULATION ASSEMBLY (P.I 240348831), 22540185502 001	23.26	0.00	23.26		Capital Spares, claimed when actually put to use
3	2201060366-379/GENERATOR SHAFT COUPLING BOLT, 32540285503 002	2.78	0.00	2.78		Capital Spares, claimed when actually put to use
17	2201060393/TOP & BOTTOM AIR GUIDE, BHEL DRAWING NO:02560685502 SUITABLE FOR 45MW/50MVA GENERATOR	19.34	0.00	19.34		Capital Spares, claimed when actually put to use
18	2201060395-408/GENERATOR SHAFT COUPLING NUT, 32540285503 002	1.38	0.00	1.38		Capital Spares, claimed when actually put to use
32	6540020014 /LIFTING BEAM FOR SPILLWAY STOPLOGS GATES OF 30MT GANTRY CRANE	4.34	0.00	4.34		Inter Head Adjustment (Ref slno.3 of9B(i) in 15-16)
33	1901041311-324/TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE-GODREJ MODEL- 7004XD 'DRONA'	1.11	0.00	1.11		Funiture & Fixure
47	1913010373/GODREJ 3 BAY, D3 TYPE- 18 BODY OPTIMIZER -CHANNEL, STATIC DRIVE, LAST DRIVE, TWIN MOBILE DRIVE	4.49	0.00	4.48846		Furniture & Fixures
48	9415050005/WASHING MACHINE ,7.5 KG,TOP LOADED SEMI AUTOMATIC ,MAKE LG MODEL: 8540R3FM	0.13	0.00	0.134		Furniture & Fixures
49	6301040178-185/DESKTOP COMPUTER MAKE HLBS MODEL CM44I700 WITHOUT MONITOR	4.11	0.00	4.11		I.T.Equipment-Computers
57	6301040188/HP PROBOOK 450-G3 CORE I7 6TH GEN,16GB DDR3 RAM,1TB HDD,15.6 SCREEN,DVD +-R/W,WEB CAM, WIN.10 PRO.	0.85	0.00	0.8465		Computers Items
58	6305070037-39/HP PRINTER A3 SZE MODEL 7612 ALL IN ONE	0.79	0.00	0.79		Computers Items
61	6305100066-70/HP LASERJET PRO MFP M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	0.53	0.00	0.53		Computers Items

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
64	6305100068/HP LASERJET PRO M202N	0.11	0.00	0.11		Computers Items
65	6305100069/HP LASERJET PRO M202N	0.11	0.00	0.11		Computers Items
66	6309600063-68/MEDIA CONVERTER GIGABIT - SM (1000MBPS)	0.66	0.00	0.66		Computers Items
72	6309600069-71/UBIQUITI UAP-LR WIRELESS ACCESS POINT,2.4GHZ, MAX TRANSMISSION POWER 27DBM,SPEED UPTO 300MBPS, POE	0.29	0.00	0.29		Computers Items
75	9101052116-117/PHOTOCOPIER XEROX WC 5021	1.04	0.00	1.04		Computers Items
77	3312105024-25/SPLIT AC , 2.0 TON ,BEE STAR RATING 3, MAKE LG ,MODEL LSA6NP3A1	0.95	0.00	0.95		Furniture & Fixures
79	9410012309-310/STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR	1.95	0.00	1.95		Furniture & Fixures
81	1901010544/UPS 1KVA WITH 03 BATTERIES AND BATTERY RACK MAKE APC MODEL SRC1000UXIND	0.43	0.00	0.43095		Furniture & Fixures
82	6107010008-13/SMX-902 WALL MOUNTED PA SPEAKER 90WATT RMS 2-WAY (AHUJA)	0.38	0.00	0.38		Computers Items
88	6107010014-15/SUB WOOFER , POWER OUTPUT(RMS) : 800 WATT,MAKE STUDIOMASTER ,MODEL: XVP1808	0.46	0.00	0.46		Computers Items
90	6107010016/CABINET SPEAKER SPX-800	0.29	0.00	0.28882		Computers Items
91	6107010017/CABINET SPEAKER SPX-800	0.29	0.00	0.28882		Computers Items
92	6107040009/DJ AMPLIFIER 4500 WATT , DUAL CHANNEL , MAKE STUDIOMASTER MODEL PA 4.5	0.59	0.0	0.5902		Computers Items
93	6107040010/DJ AMPLIFIER 4500 WATT , DUAL CHANNEL , MAKE STUDIOMASTER MODEL PA 4.5	0.59	0.0	0.5902		Computers Items
94	6107040011/SOUND MIXER 12 CHANNEL WITH ECHO ,MAKE STUDIOMASTER ,MODEL: DIAMOND CLUB 12.2 EFX	0.19	0.0	0.18557		Computers Items

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
95	6107040012/DUAL CHANNEL POWER AMPLIFIER, P. OUT. (RMS)/CHANNEL AT 2 OHM IMP:1250+1250W, AHUJA, MODEL:DXA-2502	0.44	0.0	0.4403		Computers Items
96	6107040013/AMX-912 PA AUDIO MIXING CONSOLE 9-CHANNEL (AHUJA)	0.12	0.0	0.1202		Computers Items
97	6107060001/2-WAY SPEAKER ,POWER OUTPUT(RMS) : 1600 WATT ,MAKE STUDIOMASTER ,MODEL: XVP25A6	0.36	0.0	0.36491		Computers Items
98	6107060002/2-WAY SPEAKER ,POWER OUTPUT(RMS) : 1600 WATT ,MAKE STUDIOMASTER ,MODEL: XVP25A6	0.36	0.0	0.36491		Computers Items
99	6107070003/STUDIOMASTER CORDLESS HAND HELD MIKE EM11/ER-11	0.06	0.0	0.06293		Computers Items
100	6107070004/STUDIOMASTER CORDLESS HAND HELD MIKE EM11/ER-11	0.06	0.0	0.06293		Computers Items
101	6107070005/COLLAR MIC (LAPEL +HEADSET) WITH RECEIVER 240 VAC ,50 HZ FOR AC ADAPTER MAKE STUDIOMASTER ,MODEL BM-	0.09	0.0	0.0874		Computers Items
102	6107070006/COLLAR MIC (LAPEL +HEADSET) WITH RECEIVER 240 VAC ,50 HZ FOR AC ADAPTER MAKE STUDIOMASTER ,MODEL BM-	0.09	0.0	0.0874		Computers Items
103	6107070007/MICROPHONE , AWM 810 UHF	0.07	0.0	0.06592		Computers Items
104	3560150003/CONVEX MIRROR HAVING POLYCORBONATE REFLECTIVE MIRROR WITH HOOD OF ABS FIBER PLASTIC (SIZE 100CM)	0.08	0.0	0.08172		Furniture & Fixures
114	9410012305-08/IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	1.11	0.0	1.11288		Furniture & Fixures
115	9410012291-300(10 nos)/REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	0.79	0.0	0.789		Furniture & Fixures
116	1901010581/MICROPHONE AWM 630 VG	0.04	0.0	0.0438		Furniture & Fixures
117	1901010584/PM-99R MEGAPHONE (AHUJA)	0.04	0.0	0.03944		Furniture & Fixures
118	1901500359-158(100 nos)/PVC CUSHIONED CHAIR (SUPREME ORNATE)	2.08	0.0	2.077		Furniture & Fixures
119	1901500459-508(50 nos)/SUPREME PLASTIC CHAIR, WINDSOR	0.48	0.0	0.4795		Furniture & Fixures
120	3335030009-20(12 nos)/WALL FAN 400 MM SWEEP	0.28	0.0	0.282		Furniture & Fixures

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
121	6110170027-29(3nos)/NOKIA 130	0.05	0.0	0.0477		Computers Items
122	6309600059-60/1000 BASE-SX SFP CONVERTER (GLC-SX-MM)	0.08	0.0	0.084		Furniture & Fixures
123	6309600061-62/LIU 6 PORT FULLY LOADED-RACKMOUNT	0.09	0.0	0.094		Furniture & Fixures
124	8201150008/MONOBLOCK PUMP,SINGLE PHASE,0.5 HP	0.04	0.0	0.03731		Furniture & Fixures
125	9215050001/HAIR DRYER, PHILIPS HP-4940 1600 WATT	0.02	0.0	0.0169		Furniture & Fixures
126	9401010022/MICROWAVE OVEN	0.05	0.0	0.0495		Furniture & Fixures
127	9401010023/MICROWAVE OVEN	0.05	0.0	0.0495		Furniture & Fixures
128	9401010024/ELECTRIC TANDOOR - GLEN,GL5014	0.05	0.0	0.045		Furniture & Fixures
129	9401100080/FOOD PROCESSOR ,MORPHY RICHARDS MODEL : ESSENTIAL 600	0.05	0.0	0.04975		Furniture & Fixures
130	9401100081/TOASTER POP UP 4 SLICE ,MORPHY RICHARDS ,MODEL : AT 401	0.02	0.0	0.02475		Furniture & Fixures
131	9401200051/INDUCTION HEATER : BAJAJ PX 134 IP	0.03	0.0	0.0345		Furniture & Fixures
132	9401200052/HAND BLENDER MORPHY RICHARDS ,MODEL : HB-05	0.02	0.0	0.0169		Furniture & Fixures
133	9401200053/INDUCTION COOKER, PRESTIGE MAKE, 2.0V2	0.05	0.0	0.04895		Furniture & Fixures
134	9401200054/AIR FRYER ,MAKE GLEN MODEL : GL3042	0.05	0.0	0.04975		Furniture & Fixures
135	9415100003/ELECTRIC IRON LAUNDARY PRESS	0.01	0.0	0.01		Furniture & Fixures
136	9415100004/STEAM IRON ,USHA MODEL 3417	0.02	0.0	0.023		Furniture & Fixures
137	9672100020-21(2 nos)/ACCUCHEK ACTIVE GLUCOMETER	0.03	0.0	0.02858		Furniture & Fixures

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
138	1910100010/4 DOOR WARDROBE(IUT from Chamera -II P.S.(location-108)	0.08	0.0	0.08		Furniture & Fixures
139	4790010002/VIVA MAGNETIC CYCLE 550(IUT from Chamera -II P.S.(location-108)	0.07	0.0	0.07		Furniture & Fixures
140	6301040186/LAPTOP APPLE MAC BOOK PRO MD 313(IUT from Chamera -II P.S.(location-108)	0.70	0.0	0.699		IT Equipments
141	6301040187/LAPTOP HP PRO BOOK(IUT from Chamera -II P.S.(location-108)	0.50	0.0	0.5038		IT Equipments
142	5810200006/BATTERY 200AH(IUT from Chamera -II P.S.(location-108)	0.08	0.0	0.078		Furniture & Fixures
143	6108030016/32" TOSHIBA TV/LCD(IUT from Chamera -II P.S.(location-108)	0.24	0.0	0.24		Furniture & Fixures
144	9674010401/LUMINIOUS INVERTER 600VA(IUT from Chamera -II P.S.(location-108)	0.03	0.0	0.032		Furniture & Fixures
145	5202260001/DIGITAL CLAMP METER (TONG TESTER),1000A AC, 750V AC, 3.5 DIGIT(MIN) LCD DISPLAY	0.06	0.0	0.06231		Other equipment
146	5202260002/DIGITAL CLAMP METER (TONG TESTER),1000A AC, 750V AC, 3.5 DIGIT(MIN) LCD DISPLAY	0.06	0.0	0.06231		Other equipment
147	5202260003/DIGITAL CLAMP METER (TONG TESTER),1000A AC, 750V AC, 3.5 DIGIT(MIN) LCD DISPLAY	0.06	0.0	0.06231		Other equipment
148	5202260004/DIGITAL EARTH RESISTANCE TESTER 2000 OHM, 3.5 DIGIT LCD DISPLAY	0.12	0.0	0.11861		Other equipment
149	5202260005/DIGITAL EARTH RESISTANCE TESTER 2000 OHM, 3.5 DIGIT LCD DISPLAY	0.12	0.0	0.11861		Other equipment
150	5202260006/DIGITAL EARTH RESISTANCE TESTER 2000 OHM, 3.5 DIGIT LCD DISPLAY	0.12	0.0	0.11861		Other equipment
151	5940010003/HAND HELD SEARCH (DRAGON) LIGHT 5W, POWER LED WITH INBUILT SMPS CHARGER BEAM LIGHT MIN 400 METER	0.07	0.0	0.07135		Other equipment
152	5940010004/HAND HELD SEARCH (DRAGON) LIGHT 5W, POWER LED WITH INBUILT SMPS CHARGER BEAM LIGHT MIN 400 METER	0.07	0.0	0.07135		Other equipment
153	6510010004/CHAIN PULLEY BLOCK OF 10 TON CAPACITY WITH 3 METER LIFT , MAKE- INDEF, MODEL: CPB-P	0.63	0.0	0.63191		Other equipment

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
154	6510010005/CHAIN PULLEY BLOCK OF 10 TON CAPACITY WITH 3 METER LIFT , MAKE- INDEF, MODEL: CPB-P	0.63	0.0	0.63191		Other equipment
155	7930050001/SKF BEARING FITTING TOOL KIT- TMFT 36	0.52	0.0	0.51725		Other equipment
156	7930050002/SKF BEARING PULLER-TMMA 80	0.36	0.0	0.35537		Other equipment
157	8998010163 /LIFTING BEAM FOR SPILLWAY STOPLOGS GATES OF 30MT GANTRY CRANE	4.34	0.0	4.34138		capital spares, claimed when actually put to use
158	2201040148/POTENTIOMETER SINGLE GANG,2.5 KOHMS(R705),5 W,7302/12 2K5J LIN +/- 0.1%,O112.,BHEL MAKE HMC PANEL	6.19	0.0	6.18646		capital spares, claimed when actually put to use
	Total Assets Claim under Exclusion(2015-16)	**108.09**	**0.00**	**108.09**		

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Ltd.

(A.K. Pandey)
CE (Commercial)
Commercial Division

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
	2016-17					
1	2201020019/DOOR-SEALING RING OF MIV (BHEL PART DRAWING NO. 22120115101)	8.33128	0	8.33128		capital spares, claimed when actually put to use
2	7740030007-09(03 nos)/PRESSURE RELIEF VALVEWITH LIMIT SWITCH HAVING1NO+1NC(4 TERMINAL)OPERATING PRESSURE: 0.49 KG/CM2	0.37281	0	0.37281		capital spares, claimed when actually put to use
3	5040450001-03(03)/TRANSFORMER OIL PUMP SET 5HP,3PH,50HZ,415V,S1-DUTY ,SIZE 100X100, HEAD 15M MAKE/M: FLOW WELL, 1143T	1.42467	0	1.42467		capital spares, claimed when actually put to use
4	6309210003/HP MSR 930 ROUTER	0.285	0	0.285		capital spares, claimed when actually put to use
5	1904010471-482(12NOS)/DOUBLE BED, GODREJ, FIONA KING	2.31744	0	2.31744		furniture&fixture
6	9101060002/PAPER SHREDDER HEAVY	1.21108	0	1.21108		computer items
7	3335011069-1080(12NOS)/CEILING FAN 1200MM WITHOUT REGULATOR	0.14256	0	0.14256		FIXED ASSETS OF MINOR VALUE >750<5000
8	3340040092-115(24NOS)/EXHAUST FAN 250 MM SWEEP, METAL BODY	0.26952	0	0.26952		FIXED ASSETS OF MINOR VALUE >750<5000
9	3335011081-1092(12NOS)/CEILING FAN 900MM SWEEP WITHOUT REGULATOR, KAITAN,ECR MODEL	0.15336	0	0.15336		FIXED ASSETS OF MINOR VALUE >750<5000
10	3335030022-35(12NOS)/WALL FAN 400 MM SWEEP	0.35235	0	0.35235		FIXED ASSETS OF MINOR VALUE >750<5000
11	8510010004/TILE CUTTER, 1300 WATT, TRUMAX	0.02338	0	0.02338		FIXED ASSETS OF MINOR VALUE >750<5000
12	3510010001-14(14NOS)/CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	0.693	0	0.693		FIXED ASSETS OF MINOR VALUE >750<5000
13	8998010226/SOFA SET FOR SENIOR- OFFICER RESIDENCE	0.2472	0	0.2472		furniture&fixture
14	8998010239/ SOFA TWO SEATER FOR SENIOR- OFFICER RESIDENCE	0.11194	0	0.11194		furniture&fixture
15	8998010240/CENTRE TABLE FOR SENIOR- OFFICER RESIDENCE	0.06996	0	0.06996		furniture&fixture
16	1907010091/SEVEN SEATER SOFA SET	0.97501	0	0.97501		furniture&fixture

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
17	1909100065/BAR CABINET WOODEN SIZE 110X48X115 CM WITH DECORATIVE FRONT	0.51826	0	0.51826		furniture&fixture
18	1909100066-67/PUFFY SIZE 40X40X40 CM COVERED WITH SUPERIOR QUALITY CLOTH AND CUSHIN	0.1793	0	0.1793		furniture&fixture
19	1905010001-2/WOODEN STOOL	0.14134	0	0.14134		furniture&fixture
20	1909100068/FIRE PLACE SUPERIOR QUALITY WOOD SIZE 90X90X100 CM(TRIANGULAR) AND HIGHT 100 CM	0.33765	0	0.33765		furniture&fixture
21	3560400016-17/FINGER PRINT BASED ATTENDANCE RECORDING SYSTEM MAKE MATRIX MODEL COSEC DOOR FOT	0.5954	0	0.5954		MISCELLANEOUS ASSETS/EQUIPMENTS.
22	9410012336-12347(12NOS)/STORAGE WATER HEATER 25 LTRS	0.9	0	0.9		FIXED ASSETS OF MINOR VALUE >750<5000
23	9410012348-12359(12NOS)/REFRIGERATOR 80 LITER CAPACITY MAKE VIDEOCON MODEL VC090 PSH-FDW	0.984	0	0.984		furniture&fixture
24	3340040020/INTERLOCKING MACHINE	0.04945	0	0.04945		FIXED ASSETS OF MINOR VALUE >750<5000
25	3340040021/LIGHT WEIGHT BAJAJ IRON AUTOMATIC	0.0125	0	0.0125		furniture&fixture
26	1904010470/PUFFI FOR SENIOR- OFFICER RESIDENCE.	0.01866	0	0.01866		furniture&fixture
27	1907010090/PUFFI FOR SENIOR- OFFICER RESIDENCE	0.01866	0	0.01866		furniture&fixture
28	1904010469/SIDE TABLE FOR SENIOR- OFFICER RESIDENCE	0.03358	0	0.03358		furniture&fixture
29	1901500509-518(10NOS)/PVC CUSHIONED CHAIR (SUPREME ORNATE)	0.2176	0	0.2176		furniture&fixture
30	9410012311-2335(25NOS)/HEAT PILLAR DOUBLE ROD 1500/1600W	0.959	0	0.959		FIXED ASSETS OF MINOR VALUE >750<5000
34	1902010229/STEEL ALMIRAH SMALL SIZE 50 X 30 X 17 OFFICE TYPE.	0.05486	0	0.05486		furniture&fixture

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
35	1901041325-1330(6nos)/GODREJ REGENCY CHAIR MODEL : PCH - 7003DX	0.5565	0	0.5565		furniture&fixture
36	1901021424-1433(10NOS)/GODREJ GALLOP CHAIR 9T02AS	1.28681	0	1.28681		furniture&fixture
37	9401200055/AIR FRYER PRESTIGE MODEL PMAF 1.0	0.10305	0	0.10305		FIXED ASSETS OF MINOR VALUE >750<5000
38	1903010341-352(12NOS)/CENTRE TABLE WOODEN WITH SUNMICA TOP 4X2X1.5	0.70488	0	0.70488		furniture&fixture
39	6110170030-31/MOBILE SET DUAL SIM MODEL LAVA A-67	0.085	0	0.085		FIXED ASSETS OF MINOR VALUE >750<5000
40	6110170032-34(03NOS)/MOBILE SET DUAL SIM MODEL LAVA A-67	0.1275	0	0.1275		FIXED ASSETS OF MINOR VALUE >750<5000
41	6108040003-25(23 NOS)/HD LED TV 32" VIDEOCON MODEL-LEDTVVJU32HH02FK PIXUS	4.9777	0	4.9777		TELEVISONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS
42	6108040026-43(18NOS)/HD LED TV 32" VIDEOCON MODEL-LEDTVVJU32HH02FK PIXUS	3.1842	0	3.1842		TELEVISONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS
43	6108040044/FULL HD SMART TV 40" VIDEOCON MODEL-VK40FH11CAH	0.36001	0	0.36001		TELEVISONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS
44	6108040045/FULL HD SMART TV 50" VIDEOCON MODEL-VK40FH11CAH	0.4799	0	0.4799		TELEVISONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS
45	6118010012-14(03NOS)/DIGITAL CAMERA MAKE SONY MODEL DSC-WX 500	0.68355	0	0.68355		MISCELLANEOUS ASSETS/EQUIPMENTS.
46	9410012360-2363(04)/IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	1.12444	0	1.12444		MISCELLANEOUS ASSETS/EQUIPMENTS.
47	9401100082-83/JUICER MIXER GRINDER MAKE- SUJATA, 900W	0.0902	0	0.0902		FIXED ASSETS OF MINOR VALUE >750<5000

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
48	1908020017-30(14NOS)/SCHOOL DESK DOUBLE	0.69608	0	0.69608		furniture&fixture
49	1901060003-04/OFFICE CHAIR WITH HANDLE WITH CUSHION	0.03886	0	0.03886		furniture&fixture
50	1908020031-32/TEACHERS TABLE, 36X24X30	0.09716	0	0.09716		furniture&fixture
	Total Assets Claim under Exclusion(2016-17)	**36.5967**	**0**	**36.5967**		

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Ltd.

(A.K. Pandey)
CE (Commercial)
Commercial Division

NHPC LIMITED
FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
	2017-18					
1	9410012366-68/VACUUM CLEANER-EUROCLEAN (PORTABLE)(03 NOS)	0.43	0	0.43		furniture&fixture
3	5203060001-09/DIGITAL MULTIMETER 400MV-1000V AC/DC,400 UAMP-10 AMP AC/DC, MAKE FLUKE MODEL 17B+	1.55	0	1.55		OTHER EQUIPMENT
4	9672010016/HOT AIR OVEN (SIZE 450X450X450 MM) WITH DIGITAL INDICATOR CUM CONTROLLER,TEMPRETURE RANGE 0-250 0C	0.18	0	0.18		furniture&fixture
5	5202260010/TRUE RMS DIGITAL CLAMP METER AC/DC 0-600 V, AC/DC CURRENT UP TO 1000 AMP	0.47	0	0.47		OTHER EQUIPMENT
6	1901021434/GODREJ GALLOP CHAIR 9T02AS	0.13	0	0.13		furniture&fixture
7	1901021435-39/GODREJ GALLOP CHAIR 9T02AS	0.63	0	0.63		furniture&fixture
8	6301040172/MAC BOOK AIR 13-INCH 1.8 GHz DUAL-CORE INTEL CORE i5 128 GB	0.40	0	0.40		computer items
9	6301040222/MAC BOOK PRO MODEL MPXR2HN/A	0.95	0	0.95		computer items
10	6301040217-20/DELL DESKTOP OPTIPLEX 7050 ONLY CPU, CORE I7/ 8GB RAM/1TB HDD/4GB GRAPHIC, WIN. 10 PROFESS. 22" Moni (4NOS)	3.02	0	3.02		computer items
11	6301040191-199/MILLENNIUM MT- I SEVEN DESKTOP COMPUTER WITHOUT MONITOR(09 nos)	4.11	0	4.11		computer items
12	6301040201-04/HP ELITE DESK 800 G3 TOWER COMPUTER(4 NOS)`	2.84	0	2.84		computer items

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
13	6301040200/HP DESKTOP CORE I-7-4770,3.4GHZ 8MB Q8 SERIES, MAKE-HP , MODEL-800 G-2	0.88	0	0.88		computer items
14	6305100071-80/ HP LASER JET PRO M104A PRINTER(10 NOS)	1.61	0	1.61		computer items
15	6305100081-82/LASER PRINTER, MAKE-HP MODEL-LASER JET PRO M403D (2NOS)	0.51	0	0.51		computer items
16	6305100083-87(5 NOS)/HP LASERJET ULTRA MODEL: M134FN-MFP	0.95	0	0.95		computer items
17	6309600072-73(02nos)/FULLY MANAGED 24 PORT LAYER 2, IPV 6 POE+ SWITCH, HP - J9773A	1.39	0	1.39		computer items
20	6309600080-86/ 8 PORT MANAGED POE SWITCH - 8X10/100/1000 MBPS, MODEL: D-LINK DES-1210-10P II) MEDIA CONVERTER -1000 BASE SINGLE MODE - MAKE: IBALL, MODEL: FMG-20SM	0.62	0	0.62		computer items
21	9410012364/STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR	1.00	0.20	0.80		furniture&fixture
22	9410012365/STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR	1.00	0.00	1.00		furniture&fixture
23	9410012369-370/80 LTR STOARGE RO UV WATER COOLER CUM PURIFIER MAKE: BLUE STAR MODEL : SWCSDLX6080UVROE(2 NOS)	1.68	0.00	1.68		furniture&fixture
24	3312010055-72(18NOS)/WINDOW AC 1.5 TON HOT & COLD, VOTAS MAKE MODEL:18HY(18 NOS)-26500X18	4.77	0.00	4.77		furniture&fixture
25	3312105026-30/1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW (5NOS)	1.79	0.00	1.79		furniture&fixture
26	3335011093-98/CEILING FAN 1200MM WITHOUT REGULATOR (06 NOS),1490x6	0.09	0.00	0.09		FIXED ASSETS OF MINOR VALUE >750<5000
27	3340040116-121(06 nos)/CEILING FAN 1200MM WITHOUT REGULATOR (06 NOS),1840x6	0.11	0.00	0.11		FIXED ASSETS OF MINOR VALUE >750<5000
28	9415100005/ELECTRIC IRON LAUNDARY PRESS	0.02	0.00	0.02		FIXED ASSETS OF MINOR VALUE >750<5000

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
29	9401010025/SMOKY GRILL ELECTRIC BARBEQUE MAKE- WONDERCHEF MODEL: 63151935	0.04	0.00	0.04		FIXED ASSETS OF MINOR VALUE >750<5000
30	3335040174/ALL PURPOSE FAN 300 MM MAKE: LAZER	0.02	0.00	0.02		FIXED ASSETS OF MINOR VALUE >750<5000
31	6309600074/D-LINK DATA CARD 21 MBPS, DWP-157	0.02	0.00	0.02		computer items
32	6309600075/D-LINK DATA CARD 21 MBPS, DWP-157	0.02	0.00	0.02		computer items
33	8504010003/HAND DRILL MACHINE MAKE HITACHI MODEL DB 13 BSS	0.03	0.00	0.03		furniture&fixture
34	8501200002/RATCHET DIE SET 2 1/2 X3 MAKE: METRO MODEL: 3 DSP 175	0.05	0.00	0.05		furniture&fixture
35	1902010230/STEEL ALMIRAH THREE DOOR 78X47X22	0.15	0.00	0.15		furniture&fixture
36	1901010612-618/DINING TABLE WOODEN SUNMICA TOP 3.5'X3' WITH FOUR CHAIRS (07 SETS)	1.78	0.00	1.78		furniture&fixture
37	6115020027/SIREN SINGLE PHASE, CAPACITY 3 MILES, 220V	0.14	0.00	0.14		OTHER OFFICE EQUIPMENTS
38	3560400014-15/INVERTER 1100VA MAKE MICROTEK MODEL: 1100EB(2NOS)	0.35	0.00	0.35		furniture&fixture
39	9101052118/XEROX DIGITAL PHOTOCOPIER PRINT/COPY/SCAN , MODEL-VERSALINK B7025	1.86	0.00	1.86		furniture&fixture
40	9401100084-85/FOOD WARMER ELECTRIC(2 NOS)	0.50	0.00	0.50		furniture&fixture
45	2201020021/HYDRAULIC BYPASS VALVE FOR MIV, PART NO. MIV03DD005-03	11.56	1.16	10.41		capital spares, claimed when actually put to use
46	6309600087-95(9NOS)/UBIQUITI UAP-LR WIRELESS ACCESS POINT,2.4GHZ, MAX TRANSMISSION POWER 27DBM,SPEED UPTO 300MBPS, POE	0.97	0.00	0.97		computer items

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
47	6309600096/SWITCHRACK 6U WALL MOUNTABLE	0.04	0.00	0.04		computer items
	Total Assets Claim under Exclusion(2017-18)	**48.62**	**1.36**	**47.26**		

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For Arora Vohra & Co

Chartered Accountants

For NHPC Limited

(A. K. Pandey)

Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
	2018-19					
	Nil					

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For Arora Vohra & Co
Chartered Accountants

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

Statement of Capital Cost

(To be given for relevant dates and year wise)

Name of the Petitioner : NHPC Ltd.
Name of the Generating Station :SEWA-II POWER STATION

(Amount in Lakhs)

Sl. No.		Particulars	As on relevant date [1]
A	a)	Opening Gross Block amount As per books	
	b)	Amount of Capital liabilities in A(a) above	
	c)	Amount of IDC in A(a) above	
	d)	Amount of FC in A(a) above	
	e)	Amount of FERV in A(a) above	
	f)	Amount of Hedging Cost in A(a) above	
	g)	Amount of IEDC in A(a) above	
B	a)	Addition in Gross Block amount during the period (Direct purchases)	
	b)	Amount of Capital liabilities in B(a) above	
	c)	Amount of IDC in B(a) above	NOT APPLICABLE
	d)	Amount of FC in B(a) above	
	e)	Amount of FERV in B(a) above	
	f)	Amount of Hedging Cost in B(a) above	
	g)	Amount of IEDC in B(a) above	
C	a)	Addition in Gross Block amount during the period (Transfer from CWIP)	
	b)	Amount of Capital liabilities in C(a) above	
	c)	Amount of IDC in C(a) above	
	d)	Amount of FC in C(a) above	
	e)	Amount of FERV in C(a) above	
	f)	Amount of Hedging Cost in C(a) above	
	g)	Amount of IEDC in C(a) above	
D	a)	Deletion in Gross Block Amount during the period	
	b)	Amount of Capital liabilities in D(a) above	
	c)	Amount of IDC in D(a) above	
	d)	Amount of FC in D(a) above	
	e)	Amount of FERV in D(a) above	
	f)	Amount of Hedging Cost in D(a) above	
	g)	Amount of IEDC in D(a) above	
E	a)	Closing Gross Block amount As per books	
	b)	Amount of Capital liabilities in E(a) above	
	c)	Amount of IDC in E(a) above	
	d)	Amount of FC in E(a) above	
	e)	Amount of FERV in E(a) above	
	f)	Amount of Hedging Cost in E(a) above	
	g)	Amount of IEDC in E(a) above	

Note:

1. Relevant date/s means date of COD of unit/s/station and financial year start date and end date.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

Statement of Capital Woks in Progress

(To be given for the relevant dates and year wise)

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station :SEWA-II POWER STATION

(Amount in Rs. Lakhs)

Sl. No.		Particulars	As on relevant date [1]
A	a)	Opening CWIP As per books	
	b)	Amount of Capital liabilities in A(a) above	
	c)	Amount of IDC in A(a) above	
	d)	Amount of FC in A(a) above	
	e)	Amount of FERV in A(a) above	
	f)	Amount of Hedging Cost in A(a) above	
	g)	Amount of IEDC in A(a) above	
B	a)	Addition in CWIP during the period	
	b)	Amount of Capital liabilities in B(a) above	
	c)	Amount of IDC in B(a) above	NOT APPLICABLE
	d)	Amount of FC in B(a) above	
	e)	Amount of FERV in B(a) above	
	f)	Amount of Hedging Cost in B(a) above	
	g)	Amount of IEDC in B(a) above	
C	a)	Transferred to Gross Block Amount during the period	
	b)	Amount of Capital liabilities in C(a) above	
	c)	Amount of IDC in C(a) above	
	d)	Amount of FC in C(a) above	
	e)	Amount of FERV in C(a) above	
	f)	Amount of Hedging Cost in C(a) above	
	g)	Amount of IEDC in C(a) above	
D	a)	Deletion in CWIP during the period	
	b)	Amount of Capital liabilities in D(a) above	
	c)	Amount of IDC in D(a) above	
	d)	Amount of FC in D(a) above	
	e)	Amount of FERV in D(a) above	
	f)	Amount of Hedging Cost in D(a) above	
	g)	Amount of IEDC in D(a) above	
E	a)	Closing CWIP as per books	
	b)	Amount of Capital liabilities in E(a) above	
	c)	Amount of IDC in E(a) above	
	d)	Amount of FC in E(a) above	
	e)	Amount of FERV in E(a) above	
	f)	Amount of Hedging Cost in E(a) above	
	g)	Amount of IEDC in E(a) above	

Note:

1. Relevant date/s means date of COD of unit/s/station and financial year start date and end date.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-10

Financing of Additional Capitalisation

Name of the Petitioner : NHPC Ltd.
Name of the Generating Station :SEWA-II POWER STATION
COD :24.07.2010

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) [1]	Actual / projected					Admitted				
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 1	Year 2	Year 3	Year 4	Year 5 & so on
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	1,576.20	244.70	22.39	58.09	182.60					
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan[2]	472.86	73.41	6.72	17.43	54.78					
Equity										
Internal Resources	1,103.34	171.29	15.67	40.66	127.82					
Others (Pl. specify)										
Total	1,576.20	244.70	22.39	58.09	182.60					

Note:
1 Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.
2 Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED
FARIDABAD

FORM-11

Calculation of Depreciation Rate

Name of the Company:- NHPC LIMITED
Name of the Power Station:- SEWA-II POWER STATION

Rs.in lakhs

Sl. No.	Name of the Assets	Depreciation Rates as per CERC's Depreciation Rate Schedule	As on 31.03.2014		As on 31.03.2015		As on 31.03.2016		As on 31.03.2017		As on 31.03.2018		As on 31.03.2019	
			Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation
1	2	3	4	5= Col.4 X Col.3	6	7= Col.6 X Col.3	8	9= Col.8 X Col.3	10	11= Col.10 X Col.3	12	13= Col.12 X Col.3	14	13= Col.14 X Col.3
1	Land – Freehold	-	181.73	0	181.73	0	181.73	0	181.73	0	181.73	0		
2	Land –Leasehold & Right of use	3.34%	958.40	32.01	958.40	32.01	957.69	31.987	1068.61	35.69	1068.61	35.69		
3	Roads and Bridges (other than kutcha road)	3.34%	2951.89	98.59	3016.31	100.74	3016.31	100.745	3016.31	100.74	3016.31	100.74		
4	Building containing Hydro Electric Generating Plant	3.34%	6325.49	211.27	6326.27	211.30	6347.77	212.02	6348.55	212.04	6348.55	212.04		
5	Buildings-Others	3.34%	1725.23	57.62	2061.46	68.85	2068.44342	69.09	2204.36	73.63	2225.67	74.34		
6	Office building (Temporary)	100%	0.00011	0.00	0.00011	0.00	0.00011	0.00011	0.00011	0.00	0.00	0.00		
7	Residential Buildings (Temporary)	100%	0.00005	0.00	0.00005	0.00	0.00005	0.00005	0.00004	0.00	0.00	0.00		
8	Railway sidings	5.28%		0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00		
9	Dam and Barrages,Power Channels, Power Tunnels and Pipelines, Penstocks, Tailrace Channels, Hydromechanical works- Dams and Barrages, Hydromechanical works- Tunnels and canals, Hydromechanical works- Tail race including Draft Tube Gates	5.28%	64960.56	3429.92	64966.06607	3430.21	65026.4148	3433.39	65035.42	3433.87	65035.42	3433.87		
10	Main Generating Equipment, Gererator step up transformer , Other power plant transformer, Cooling water sysstems, EHV Switchgear systems, DC Systems / Battery systems, Power and control cables, Air conditioning and ventilation, Control, Metering and Protection	5.28%	30151.92	1592.02	31059.80	1639.96	31121.9019	1643.24	30947.26	1634.02	30954.52	1634.40		
11	Plant and machinery Sub station	5.28%	282.41	14.91	282.41	14.91	301.69	15.93	301.69	15.93	301.69	15.93		
12	Plant and machinery Transmission lines	5.28%	138.33	7.30	138.33	7.30	138.33	7.30	138.33	7.30	138.33	7.30		
13	Plant and machinery Others	5.28%	426.31	22.51	426.31	22.51	429.90	22.70	436.66	23.06	436.66	23.06		
14	Construction Equipment	5.28%	427.86	22.59	440.90	23.28	448.04	23.66	473.87	25.02	496.72	26.23		
15	Water Supply System/Drainage and Sewerage	5.28%	96.19	5.08	128.37	6.78	128.37	6.78	128.37	6.78	128.37	6.78		
16	Electrical installations	5.28%	6.09	0.32	10.49	0.55	10.49	0.55	10.49	0.55	10.49	0.55		
17	Vehicles	9.50%	80.17	7.62	80.17	7.62	96.53	9.17	96.53	9.17	96.53	9.17		

NHPC LIMITED FARIDABAD

Sl. No.	Name of the Assets	Depreciation Rates as per CERC's Depreciation Rate Schedule	As on 31.03.2014		As on 31.03.2015		As on 31.03.2016		As on 31.03.2017		As on 31.03.2018		As on 31.03.2019	
			Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation
1	2	3	4	5= Col.4 X Col.3	6	7= Col.6 X Col.3	8	9= Col.8 X Col.3	10	11= Col.10 X Col.3	12	13= Col.12 X Col.3	14	13= Col.14 X Col.3
18	Aircraft/ Boats	9.50%	5.36	0.51	5.36	0.51	5.36	0.51	5.36	0.51	5.36	0.51		
19	Furniture and fixture	6.33%	144.94	9.17	143.86	9.11	148.87	9.42	156.33	9.90	158.57	10.04		
20	I.T.Equipment-Computers	15.00%	37.29	5.59	49.16	7.37	62.58	9.39	67.21	10.08	86.35	12.95		
21	Communication Equipment	6.33%	41.34	2.62	50.37	3.19	50.24	3.18	50.33	3.19	51.21	3.24		
22	Air Conditioner- Portable	9.50%	14.93	1.42	21.14	2.01	21.87	2.08	21.87	2.08	28.43	2.70		
23	Office Equipments	6.33%	63.82	4.04	61.50	3.89	67.89	4.30	69.02	4.37	75.04	4.75		
24	I.T.Equipment-Intangible Assets	15.00%	8.28	1.24	8.28	1.24	8.28	1.24	8.98	1.35	9.80	1.47		
25	Other assets	5.28%	137.37	7.25	155.59	8.22	167.77	8.86	180.82	9.55	182.66	9.64		
26	Capital Expenditure on assets Not Owned by NHPC **	5.28%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00		
27	Fixed assets of minor value	5.28%	16.67	0.88	18.15	0.96	21.76	1.15	25.72	1.36	26.15	1.38		
	TOTAL AS PER CLOSING GROSS BLOCK IN B/S/		**109182.58**	**5534.50**	**110590.44**	**5602.52**	**110828.23**	**5616.68**	**110973.82**	**5620.17**	**111063.20**	5626.79		
	Weighted Average Depreciation Rate (%)			**5.069%**		**5.066%**		**5.068%**		**5.064%**		**5.066%**		

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-12

Statement of Depreciation

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Sewa-II Power Station

(Amount in ₹ Lakh)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2		3	4	5	6	7
1	Opening Capital Cost	112,915.63	114,285.94	115,862.14	116,106.84	116,129.22	116,187.31
2	Closing Capital Cost	114,285.94	115,862.14	116,106.84	116,129.22	116,187.31	116,369.91
3	Average Capital Cost	113,600.78	115,074.04	115,984.49	116,118.03	116,158.27	116,278.61
4	Freehold land	181.73	181.73	181.73	181.73	181.73	181.73
5	Rate of depreciation	5.069%	5.069%	5.066%	5.068%	5.064%	5.066%
6	Depreciable value	102,077.15	103,403.08	104,222.48	104,342.67	104,378.88	104,487.19
7	Balance useful life at the beginning of the period	32.3	31.3	30.3	29.3	28.3	27.3
8	Remaining depreciable value	86,747.92	82,383.37	77,369.66	71,614.63	65,824.66	60,052.33
9	**Depreciation (for the period)**	**5,758.04**	**5,833.14**	**5,875.78**	**5,884.76**	**5,882.73**	**5,891.02**
10	**Depreciation (annualised)**						
11	Cumulative depreciation at the end of the period	21087.26	26,852.84	32,728.60	38,612.80	44,436.95	50,325.88
12	Less : Cumulative depreciation adjustment on account of un-discharged liabilities deducted as on 01.04.2009 / Station COD, whichever is later.						
13	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	(67.55)	0.02	0.56	58.58	2.09	-
14	Net Cumulative depreciation at the end of the period	21,019.71	26,852.82	32,728.04	38,554.22	44,434.86	50,325.88

Note:
1. In case of details of FERV and AAD, give information for the applicable period.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED
FARIDABAD

FORM- 13

Calculation of Weighted Average Rate of Interest on Actual Loans[1]

NHPC LTD
SEWA-II Power Station

(Amount in lacs)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6
LIC					
Gross loan - Opening	13600.00	13600.00	13600.00	13600.00	13600.00
Cumulative repayments of Loans upto previous year	2266.67	3400.00	4533.34	5666.67	6800.00
Net loan - Opening	11333.33	10200.00	9066.66	7933.33	6800.00
Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	1133.33	1133.33	1133.33	1133.33	1133.33
Net loan - Closing	10200.00	9066.66	7933.33	6800.00	5666.66
Average Net Loan	10766.66	9633.33	8500.00	7366.66	6233.33
Rate of Interest on Loan	9.118%	9.118%	9.118%	9.118%	9.118%
Interest on loan	964.29	863.22	757.62	654.14	550.52
PFC					
Gross loan - Opening	41300.00	41300.00	41300.00	41300.00	41300.00
Cumulative repayments of Loans upto previous year	19617.50	23747.50	27877.50	32007.50	41300.00
Net loan - Opening	21682.50	17552.50	13422.50	9292.50	0.00
Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	4130.00	4130.00	4130.00	9292.50	0.00
Net loan - Closing	17552.50	13422.50	9292.50	0.00	0.00
Average Net Loan	19617.50	15487.50	11357.50	4646.25	0.00
Rate of Interest on Loan	10.54%	10.54%	10.54%	7.93%	7.93%
Interest on loan	2030.42	1598.99	1041.61	288.93	0.00
W1-SERIES BONDS					
Gross loan - Opening	0.00	0.00	0.00	0.00	7227.50
Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
Net loan - Opening	0.00	0.00	0.00	0.00	7227.50
Add: Drawal(s) during the Year	0.00	0.00	0.00	7227.50	0.00
Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	4130.00
Net loan - Closing	0.00	0.00	0.00	7227.50	3097.50
Average Net Loan	0.00	0.00	0.00	3613.75	5162.50
Rate of Interest on Loan	0.00%	0.00%	0.00%	6.91%	6.91%
Interest on loan	0.00	0.00	0.00	270.92	344.61
TOTAL LOANS					
Gross loan - Opening	**54900.00**	**54900.00**	**54900.00**	**54900.00**	**62127.50**
Cumulative repayments of Loans upto previous year	21884.17	27147.50	32410.84	37674.17	48100.00
Net loan - Opening	33015.83	27752.50	22489.16	17225.83	14027.50
Add: Drawal(s) during the Year	0.00	0.00	0.00	7227.50	0.00
Less: Repayment (s) of Loans during the year	5263.33	5263.33	5263.33	10425.83	5263.33
Net loan - Closing	27752.50	22489.16	17225.83	14027.50	8764.16
Average Net Loan	30384.16	25120.83	19857.50	15626.66	11395.83
Interest on loan	2994.71	2462.21	1799.23	1213.98	895.13
Weighted average Rate of Interest on Loans	**9.86%**	**9.80%**	**9.06%**	**7.77%**	**7.85%**

[1] In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Orginal currency is also to be furnished seperately in the same form.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

NHPC LTD
SEWA H.E PROJECT STAGE-II

NHPC LTD
SEWA-II Power Station

Calculation of Interest taken in Form 13

						Figures in lacs	
Sl. No.	Pricipal	From	To	Days	Interest Rate (%)	Interest	Intt. in form 13
1	LIC						
	11333.33	01-Apr-14	29-Apr-14	29	9.118%	82.10	964.29
	10766.67	30-Apr-14	30-Oct-14	184	9.118%	494.89	
	10200.00	31-Oct-14	31-Mar-15	152	9.118%	387.30	
	10200.00	01-Apr-15	29-Apr-15	29	9.118%	73.89	863.22
	9633.33	30-Apr-15	30-Oct-15	184	9.118%	442.79	
	9066.67	31-Oct-15	31-Mar-16	153	9.118%	346.53	
	9066.67	01-Apr-16	29-Apr-16	29	9.118%	65.68	757.62
	8500.00	30-Apr-16	30-Oct-16	184	9.118%	390.70	
	7933.33	31-Oct-16	31-Mar-17	152	9.118%	301.24	
	7933.33	01-Apr-17	29-Apr-17	29	9.118%	57.33	654.14
	7366.67	30-Apr-17	30-Oct-17	184	9.118%	338.61	
	6800.00	31-Oct-17	31-Mar-18	152	9.118%	258.20	
	6800.00	01-Apr-18	29-Apr-18	29	9.118%	48.84	550.52
	6233.33	30-Apr-18	30-Oct-18	184	9.118%	286.51	
	5666.67	31-Oct-18	31-Mar-19	152	9.118%	215.17	
						3789.79	**3789.79**
2	PFC						
	21682.50	01-Apr-14	14-Apr-14	14	10.54%	87.66	2030.42
	20650.00	15-04-14	14-Jul-14	91	10.54%	542.64	
	19617.50	15-07-14	14-Oct-14	92	10.54%	521.17	
	18585.00	15-10-14	14-Jan-15	92	10.54%	493.74	
	17552.50	15-01-15	31-Mar-15	76	10.54%	385.21	
	17552.50	01-04-15	14-Apr-15	14	10.54%	70.96	1598.99
	16520.00	15-04-15	14-Jul-15	91	10.54%	434.11	
	15487.50	15-07-15	14-Oct-15	92	10.54%	411.45	
	14455.00	15-10-15	14-Jan-16	92	10.54%	384.02	
	13422.50	15-01-16	31-Mar-16	77	10.54%	298.45	
	13422.50	01-04-16	14-Apr-16	14	10.54%	54.26	1041.61
	12390.00	15-04-16	14-Jul-16	91	10.54%	325.58	
	11357.50	15-07-16	14-Oct-16	92	10.54%	301.73	
	10325.00	15-10-16	15-Jan-17	93	7.93%	208.62	
	9292.50	16-01-17	31-Mar-17	75	7.93%	151.42	
	9292.50	01-04-17	14-Apr-17	14	7.93%	28.26	288.93
	8260.00	15-04-17	14-Jul-17	91	7.93%	163.31	
	7227.50	15-07-17	14-Sep-17	62	7.93%	97.36	
						4959.94	**4959.94**
3	W1-SERIES						
	7227.50	15-09-17	31-Mar-18	198	6.91%	270.92	270.92
	7227.50	01-04-18	14-Sep-18	167	6.91%	228.50	344.61
	3097.50	15-09-18	31-Mar-19	198	6.91%	116.11	
						615.53	**615.53**

NHPC LIMITED FARIDABAD

SEWA-II

Annexure-II to Form -13

Calculation of Interest taken in Form 13

Figures in lacs

Sl. No.	Pricipal	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
1	LIC						
	1100	01-Apr-09	28-Feb-10	334	8.0020%	80.55	1053.59
	8500	01-Apr-09	28-Feb-10	334	8.4395%	656.43	
	4000	01-Apr-09	28-Feb-10	334	8.65%	316.61	
	1100	01-Mar-10	31-Mar-10	31	8.0020%	7.48	97.79
	8500	01-Mar-10	31-Mar-10	31	8.4395%	60.93	
	4000	01-Mar-10	31-Mar-10	31	8.65%	29.39	
	1100	01-Apr-10	31-Mar-11	365	8.0020%	88.02	1151.38
	8500	01-Apr-10	31-Mar-11	365	8.4395%	717.36	
	4000	01-Apr-10	31-Mar-11	365	8.65%	346.00	
	1100	01-Apr-11	31-Mar-12	366	8.0020%	88.26	1154.53
	8500	01-Apr-11	31-Mar-12	366	8.4395%	719.32	
	4000	01-Apr-11	31-Mar-12	366	8.65%	346.95	
	13600	01-Apr-12	29-Apr-12	29	9.1180%	98.52	1170.97
	13033.33	30-Apr-12	30-Oct-12	184	9.1180%	599.07	
	12466.67	31-Oct-12	31-Mar-13	152	9.1180%	473.37	
	12466.67	01-Apr-13	29-Apr-13	29	9.1180%	90.31	1067.63
	11900.00	30-Apr-13	30-Oct-13	184	9.1180%	546.98	
	11333.33	31-Oct-13	31-Mar-14	152	9.1180%	430.34	
2	PFC						
	18000	01-Apr-09	14-Jul-09	105	9.85%	510.04	3534.28
	16967.5	15-07-09	14-10-09	92	9.85%	421.26	
	15935	15-10-09	14-01-10	92	9.85%	395.62	
	14902.5	15-01-10	28-02-10	45	9.85%	180.97	
	2000	01-Apr-09	28-Feb-10	334	9.70%	177.52	
	6000	01-Apr-09	28-Feb-10	334	9.90%	543.55	
	5000	01-Apr-09	28-Feb-10	334	10.36%	474.01	
	10300	01-Apr-09	28-Feb-10	334	8.82%	831.30	
	14902.5	01-Mar-10	31-Mar-10	31	9.85%	124.67	312.75
	2000	01-Mar-10	31-Mar-10	31	9.70%	16.48	
	6000	01-Mar-10	31-Mar-10	31	9.90%	50.45	
	5000	01-Mar-10	31-Mar-10	31	10.36%	43.99	
	10300	01-Mar-10	31-Mar-10	31	8.82%	77.16	

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NHPC LIMITED FARIDABAD

SEWA-II

Annexure-II to Form -13

Calculation of Interest taken in Form 13

Figures in lacs

Sl. No.	Pricipal	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
	14902.5	01-Apr-10	14-Apr-10	14	9.85%	56.30	3285.12
	13870	15-Apr-10	14-Jul-10	91	9.85%	340.61	
	12837.5	15-Jul-10	14-Oct-10	92	9.85%	318.72	
	2000	01-Apr-10	14-Oct-10	197	9.70%	104.71	
	6000	01-Apr-10	14-Oct-10	197	9.90%	320.60	
	5000	01-Apr-10	14-Oct-10	197	10.36%	279.58	
	10300	01-Apr-10	14-Oct-10	197	8.82%	490.32	
	35105	15-Oct-10	14-Jan-11	92	8.62%	762.73	
	34072.5	15-Jan-11	31-Mar-11	76	8.62%	611.55	
	34072.5	01-Apr-11	14-Apr-11	14	8.62%	112.65	2735.88
	33040	15-Apr-11	14-Jul-11	91	8.62%	710.06	
	32007.5	15-Jul-11	14-Oct-11	92	8.62%	695.43	
	30975	15-Oct-11	15-Jan-12	93	8.62%	680.31	
	29942.5	16-Jan-12	31-Mar-12	76	8.62%	537.42	
	29942.5	01-Apr-12	15-Apr-12	15	8.62%	106.07	2373.05
	28910	16-Apr-12	15-Jul-12	91	8.62%	621.30	
	27877.5	16-Jul-12	14-Oct-12	91	8.62%	599.11	
	26845	15-Oct-12	14-Jan-13	92	8.62%	583.26	
	25812.5	15-Jan-13	31-Mar-13	76	8.62%	463.30	
	25812.5	01-Apr-13	14-Apr-13	14	8.62%	85.34	2213.17
	24780	15-Apr-13	14-Jul-13	91	8.62%	532.55	
	23747.5	15-Jul-13	14-Oct-13	92	8.62%	515.96	
	22715	15-Oct-13	14-Jan-14	92	10.54%	603.46	
	21682.5	15-Jan-14	31-Mar-14	76	10.54%	475.85	

NHPC LIMITED FARIDABAD

FORM-13A

Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Sewa-II Power Station

(Amount in ₹ Lakh)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Gross Normative loan - Opening	79,040.94	80,000.16	81,103.50	81,274.79	81,290.46	81,331.12
2	Cumulative repayment of Normative loan upto previous year	15,335.66	21,093.70	26,926.84	32,802.62	38,687.38	44,570.11
3	**Net Normative loan - Opening**	**63,705.28**	**58,906.46**	**54,176.66**	**48,472.17**	**42,603.08**	**36,761.00**
4	Add : Increase due to addition during the year / period	959.22	887.32	100.43	117.97	31.55	123.80
5	Less : Decrease due to de-capitalisation during the year / period		0.07	1.40	123.31	3.83	0.00
6	Less : Decrease due to reversal during the year / period		0	0	0	0	0
7	Add : Increase due to discharges during the year / period		216.09	72.26	21.013027	12.941215	4.018
	Less : Repayment during the year	5,758.04	5,833.14	5,875.78	5,884.76	5,882.73	5,891.02
8	**Net Normative loan - Closing**	**58,906.46**	**54,176.66**	**48,472.17**	**42,603.08**	**36,761.00**	**30,997.81**
9	**Average Normative loan**	**61305.87**	**56541.56**	**51324.41**	**45537.62**	**39682.04**	**33879.41**
10	Weighted average rate of interest	**9.20%**	**9.86%**	**9.80%**	**9.06%**	**7.77%**	**7.85%**
11	**Interest on Loan**	**5642.25**	**5572.82**	**5030.55**	**4126.03**	**3082.77**	**2661.19**

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-13B

Calculation of Interest on Working Capital

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Sewa-II Power Station

(Amount in ₹ Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	O & M Expenses	399.30	513.13	547.22	583.58	622.35	663.70
2	Maintenance Spares	3612.39	923.63	985.00	1,050.44	1,120.24	1,194.66
3	Receivables	221.84	4,269.03	4,268.64	4,184.21	4,096.62	4,109.84
4	Total Working Capital	4,233.53	5,705.80	5,800.86	5,818.23	5,839.21	5,968.21
5	Rate of Interest	11.75%	13.50%	13.50%	13.50%	13.50%	13.50%
6	**Interest on Working Capital**	**497.44**	**770.28**	**783.12**	**785.46**	**788.29**	**805.71**

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-13C

Other Income as on actual / anticipated COD

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **Sewa-II Power Station**

(Amount in ₹ Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	Interest on Loans and advance						
2	Interest received on deposits		NOT APPLICABLE				
3	Income from Investment						
4	Income from sale of scrap						
5	Rebate for timely payment						
6	Surcharge on late payment from beneficiaries						
7	Rent from residential building						
8	Misc. receipts (Please Specify details)						
...	...						
...	...						

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-13D

Incidental Expenditure during Construction

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **Sewa-II Power Station**

(Amount in ₹ Lakh)

Sl. No.	Particulars	Up to Schedule COD	Upto actulal / anticipated COD
1	2	7	8
A	**Expenses:**		
1	Employees' Benefits Expenses		
2	Finance Costs		
3	Water Charges		
4	Communication Expenses	NOT APPLICABLE	
5	Power Charges		
6	Other Office and Administrative Expensces		
7	Others (Please Specify Details)		
8	Other pre-Operating Expences		
	.....		
B	**Total Expenses**		
	Less: Income from sale of tender		
	Less: Income from guest house		
	Less: Income recovered from Contractors		
	Less: Interest on Deposits		
	.....		

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-14

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **Sewa-II Power Station**

Draw Down Schedule for Calculation of IDC & Financing Charges

Sl. No.	Draw Down Particulars	Quarter 1			Quarter 2			Quarter n (COD)		
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)
1	**Loans**									
1.1	**Foreign Loan**									
1.1.1	Foreign Loan [1]									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.2	**Foreign Loan [2]**									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.3	**Foreign Loan [3]**									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.4	.....									
	.....									
	.....									
1.1	**Total Foreign Loan**									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.2	**Indian Loans**									
1.2.1	Indian Loan [1]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.2	Indian Loan [2]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.3	Indian Loan [3]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.4	.....									
	.....									
	.....									
1.2	**Total Indian Loans**									
	Draw down Amount									
	IDC									
	Financing charges									
1	**Total Loans drawn**									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
2	**Equity**									
2.1	**Foreign equity drawn**									
2.2	**Indian equity drawn**									
	Total equity deployed									

NOT APPLICABLE

Note:
1. Drawal of debt and equity shall be on paripassu basis quarter wise to meet the commissioning schedule. Drawal of higher equity in the beginning is permissible.
2. Applicable interest rates including reset dates used for above computation may be furnished separately.
3. In case of multi unit project details of capitalisation ratio used to be furnished.
4. Detailed calculation of IDC (Actual drawl and repayment dates and amount, rates of interest, etc.) should be furnished.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-14A

Actual cash expenditure

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **Sewa-II Power Station**

(Amount in ₹ Lakh)

	Quarter-I	Quarter-II	Quarter-III	Quarter-n (COD)
Payment to contractors/suppliers	NOT APPLICABLE			
% of fund deployment				

Note: If there is variation between payment and fund deployment justification need to be furnished.

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-15A

Design energy and peaking capability (monthwise) - ROR with Pondage / Storage type new stations			
Generating Company : NHPC LTD **Name of Hydro-electric Generating Station : SEWA-II POWER STATION**			
Installed Capacity : No. of units X MW = 3X40 MW			
Month		**Design Energy* (MUs)**	**Designed Peaking Capability (MW)***
April	I	22.59	
	II	17.13	
55.93	III	16.21	
May	I	14.13	
	II	12.35	
39.01	III	12.53	
June	I	27.36	
	II	27.36	
81.92	III	27.20	
July	I	26.73	
	II	19.86	
76.69	III	30.10	
August	I	27.36	
	II	27.36	120 MW
84.82	III	30.10	
September	I	17.78	
	II	13.61	
40.90	III	9.51	
October	I	7.05	
	II	7.45	
21.36	III	6.86	
November	I	5.31	
	II	4.89	
14.66	III	4.46	
December	I	4.00	
	II	3.94	
11.70	III	3.76	
January	I	3.55	
	II	3.28	
9.72	III	2.89	
February	I	3.81	
	II	5.47	
22.61	III	13.33	
March	I	16.75	
	II	27.36	
74.21	III	30.10	
533.53			
Total		533.53	
* As per DPR / TEC of CEA dated			
Note:			
Specify the number of peaking hours for which station has been designed.			

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-15B

Design energy and MW Continuous (monthwise) - ROR type stations

Generating Company : NHPC LTD.

Name of Hydro-Electric Generating Station : SEWA-II POWER STATION

Installed Capacity	:	**3 X 40 MW = **	**120 MW**

Month		**Design Energy* (MUs)**	**MW continuous***
April	I		
	II		
	III		
May	I		
	II		
	III		
June	I		
	II		
	III		
July	I		
	II		
	III		
August	I		
	II		
	III		
September	I	NOT APPLICABLE	
	II		
	III		
October	I		
	II		
	III		
November	I		
	II		
	III		
December	I		
	II		
	III		
January	I		
	II		
	III		
February	I		
	II		
	III		
March	I		
	II		
	III		
Total			

* As per DPR / TEC of CEA dated .....

For Arora Vohra & Co
Chartered Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

FORM-16

Liability Flow Statement

(Rs. In Lakhs)

S. No.	Party	Asset / Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Balance as on 31-03-2019
						Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal	
1	BHARAT HEAVY ELECTRICALS LTD	Erection of All Equipment & Material for Electrical & Mechanical Works	As on COD (i.e. 24.07.2010)	2071.30	51.34	51.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
2	OM METAL INFRA LTD.	Hydro Mechanical Works-Transportation & Erection		357.93	46.63	15.83	0.00	30.81	11.52	0.00	19.29	0.70	0.00	18.58	0.00	0.00	18.58	0.00	0.00	**18.58**
	Sub Total			**2,429.23**	**97.97**	**67.17**	**-**	**30.81**	**11.52**	**-**	**19.29**	**0.70**	**-**	**18.58**	**-**	**-**	**18.58**	**-**	**-**	**18.58**
	HOA 310201				-															
3	Khem Raj	Building work	As on COD (i.e. 24.07.2010)	2.13	0.07	0.00	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
4	DEEPU AND GURNAAM	Miscellaneous		0.13	0.02		0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
5	HOA-310501-JAGDEV SINGH RAKWAL	Miscellaneous		1.46	0.10	0.00	-	0.10	0.00	0.00	0.10	0.00	0.00	0.10	0.10	0.00	0.00	0.00	0.00	**0.00**
6	SANJAY SINGH PATHANIA(310301)	Works		2.59	1.59	1.06	0.00	0.52	0.38	0.00	0.14	0.00	0.00	0.14	0.14	0.00	0.00	0.00	0.00	**0.00**
	Sub Total			**6.31**	**1.77**	**1.06**	**0.09**	**0.62**	**0.38**	**0.00**	**0.24**	**0.00**	**0.00**	**0.24**	**0.24**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total liability on COD			**2435.53**	**99.75**	**68.23**	**0**		**11.90**	**-**		**0.70**	**-**		**0.24**	**-**		**-**	**-**	**18.58**
Undischrged liability out of add-cap of F/Y 10-11 (after COD 24.07.2010 to 31.03.2011)																				
7	HOA 310201 -BHARAT HEAVY ELECTRICALS LTD	Erection of All Equipment & Material for Electrical & Mechanical Works	2010-11	93.44	93.44	68.36	0	25.08	25.08	-	-	-	-	-	-	-	-	-	-	-
8	HOA 301201-GIL - Srinivasa (Joint Venture),Gammon House	Civil Works for Diversion Tunnel, Coffer Dams, Concrete Gravity Dam, Desilting Chamber, HRT & Associated Works	2010-11	470.60	104.08	6.85	0	97.23	0.00	0	97.23	0	0	97.23	0	0	97.23	0	0	**97.23**
9	HOA301201 OM METAL INFRA LTD.	Hydro Mechanical Works-Transportation & Erection	2010-11	0.16	0.16	0.00	-	0.16	0.00	**0**	0.16	**0**	**0**	0.16	**0**	**0**	0.16	**0**	**0**	**0.16**
10	HOA301208 OM METAL INFRA LTD.	Hydro Mechanical Works-Transportation & Erection	2010-11	2.65	2.65	2.65	**0**	0.00	0.00	-	0.00	-	-	0.00	-	-	0.00	-	-	**0.00**
	Total for Year 2000-11			**566.85**	**200.33**	**77.86**	**-**	**122.47**	**25.08**	**-**	**97.39**	**-**	**-**	**97.39**	**-**	**-**	**97.39**	**-**	**-**	**97.39**

NHPC LIMITED FARIDABAD

S. No.	Party	Asset / Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Balance as on 31-03-2019
						Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal	
Undischrged liability out of add-cap of F/Y 11-12																				0.00
11	HOA 310201 -BHARAT HEAVY ELECTRICALS LTD	Erection of All Equipment & Material for Electrical & Mechanical Works	2011-12	43.07	43.07	0.00	0.00	43.07	43.07	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
12	HOA 301201-GIL - Srinivasa (Joint Venture),Gammon House	Civil Works for Diversion Tunnel, Coffer Dams, Concrete Gravity Dam, Desilting Chamber, HRT & Associated Works	2011-12	6.90	6.90	0.00	0.00	6.90	0	0	6.90	0	0	6.90	0	0	6.90	0	0	6.90
12	HOA301208 OM METAL INFRA LTD.	Hydro Mechanical Works-Transportation & Erection	2011-12	1.10	1.10	1.10	0.00	0.00	0.00	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Total for Year 2011-12			**51.07**	**51.07**	**1.10**	**0.00**	**49.97**	**43.07**	**0.00**	**6.90**	**0.00**	**0.00**	**6.90**	**0.00**	**0.00**	**6.90**	**0.00**	**0.00**	**6.90**
Undischrged liability out of add-cap of F/Y 2012-13																				
13	HOA 310201 -BHARAT HEAVY ELECTRICALS LTD	Erection of All Equipment & Material for Electrical & Mechanical Works	2012-13	24.56	24.56	19.07	0.00	5.49	5.49	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
14	HOA 301201-GIL - Srinivasa (Joint Venture),Gammon House	Civil Works for Diversion Tunnel, Coffer Dams, Concrete Gravity Dam, Desilting Chamber, HRT & Associated Works	2012-13	2.79	2.79	0.00	0.00	2.79	0	0	2.79	0	0	2.79	0	0	2.79	0	0	2.79
15	HOA 301201 - PATEL ENGINEERING LTD.	Civil works for surge shaft, pressure shaft/ penstock including steel liner for pressure shaft surface power house, tail race chaneel, switch yard and associated works.	2012-13	39.31	6.78	6.13	0.00	0.65	0	0	0.65	0	0	0.65	0	0	0.65	0	0	0.65
16	HOA 301201 - ERHARD MUHR GMBH	Supply of 1 No. Trash Rack Cleaning Machine	2012-13	16.83	5.00	0.00	0.00	5.00	0	0	5.00	0	0	5.00	0	0	5.00	0	0	5.00
17	HOA 301203 - INTERNATIONAL GAS AGENCY REFRIGERATION	Furniture	2012-13	0.11	0.04	0.04	0.00	0.00	0	0	0.00	0	0	0	0	0	0	0	0	0.00
18	HOA 301203 - BHARAT HEAVY ELECTRICALS LTD, CHANDIGARH	Erection of All Equipment & Material for Electrical & Mechanical Works	2012-13	0.34	0.34	0.34	0.00	0.00	0.00	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
19	HOA 301203 -FONTUS WATER PVT. LTD.	Water Treatment Plant	2012-13	2.43	2.43	2.43	0.00	0.00	0	0	0.00	0	0	0	0	0	0	0	0	0.00
	Total for Year 2012-13			**86.35**	**41.93**	**28.01**	**0.00**	**13.92**	**5.49**	**0.00**	**8.43**	**0.00**	**0.00**	**8.43**	**0.00**	**0.00**	**8.43**	**0.00**	**0.00**	**8.43**

NHPC LIMITED

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S. No.	Party	Asset / Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Balance as on 31-03-2019
						Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal	
Undischrged liability out of add-cap of F/Y 2013-14																				
20	HOA 310201 -BHARAT HEAVY ELECTRICALS LTD	Erection of All Equipment & Material for Electrical & Mechanical Works	2013-14	137.12	137.12	99.85	0.00	37.27	0.00	0	37.27	21.16	0	16.11	0	0	16.11	0	0	16.11
21	HOA 301201 - KULDEEP RAJ SHARMA	Building	2013-14	0.99	0.99	0.99	0.00	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
22	HOA 301201 - BHALEI CONSTRUCTIONS	Building	2013-14	6.23	6.23	6.23	0.00	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
23	HOA 301201 - OM METAL INFRA LTD.	Hydro Mechanical Works-Transportation & Erection	2013-14	11.54	11.54	0.00	0.00	11.54	0.00	0	11.54	0.00	0	11.54	0	0	11.54	0	0	11.54
24	HOA 301201 - RAJPOOT EARTHMOVER & CONST. CO.	Fencing aroung Penstock	2013-14	16.73	16.73	16.73	0.00	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
25	HOA 301201 - SHANKAR DASS	Building	2013-14	3.88	3.88	1.73	0.00	2.15	2.15	0	0	0	0	0	0	0	0	0	0	0.00
26	HOA 301201 - RAJESHWAR SINGH	Building	2013-14	6.46	6.46	6.36	0.00	0.10	0	0	0.1	0	0	0.1	0.1	0	0	0	0	0.00
27	HOA 301201 - VIJAY KUMAR	Building	2013-14	1.61	1.61	1.61	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0.00
	Total for Year 2013-14			**184.55**	**184.55**	**133.49**	**0.00**	**51.06**	**2.15**	**0.00**	**48.92**	**21.16**	**0.00**	**27.75**	**0.10**	**0.00**	**27.65**	**0.00**	**0.00**	**27.65**
				3324.36	**577.63**	**308.70**	**0.09**	**268.85**	**87.69**	**0.00**	**181.16**	**21.87**	**0.00**	**159.29**	**0.34**	**0.00**	**158.95**	**0.00**	**0.00**	**158.95**
	Undischrged liability out of add-cap of F/Y 2014-15																			
28	HOA-310201 Sh. Ajay Kumar Mahajan	Construction of 16 nos.. B type Qtrs for CISF including wiring work & development of area around qtrs	2014-15	8.57	0.00	0.00	0.00	8.57	8.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	HOA-310201 PURAN CHAND THAKUR	C/o Shed for STP at KCT	2014-15	2.35	0.00	0.00	0.00	2.35	2.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NHPC LIMITED FARIDABAD

S. No.	Party	Asset / Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Balance as on 31-03-2019
						Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal	
30	HOA-310411 SCOPE T&M PVT LTD	LA Analyzer	2014-15	0.53	0.00	0.00	0.00	0.53	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
31	HOA-310411 VIRAJ INFOCOMM PVT. LTD-Jammu	Video conferencing facility and up gradation of CCTV between:	2014-15	3.28	0.00	0.00	0.00	3.28	3.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
32	HOA-310411 KHERAJ ELECTRICAL INDUSTRIES (P) LTD	ELECTRIC OPERATED 3 PHASE SIREN RANGE 11 KM(4 nos)	2014-15	0.81	0.00	0.00	0.00	0.81	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
	Total for Year 2014-15			**15.54**	**0.00**	**0.00**	**0.00**	**15.54**	**15.54**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Undischrged liability out of add-cap of F/Y 2015-16			15.54																
33	HOA-310201 Sh. Jasbir Singh	Ashetic work near PH	2015-16	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.00	0.00	0.06	0.00	0.06	0.00	0.00	0.00	**0.00**
34	HOA-310411 SANKALP ENGINEERS	PORTABLE BATTERY OPERATED RECHARGEABLE WELDING MACHINE , MAKE FRONOIUS ,MODEL : ACCUPOCKET 150	2015-16	3.16	0.00	0.00	0.00	0.00	0.00	0.00	3.16	3.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
35	HOA-310411 KHERAJ ELECTRICAL INDUSTRIES (P) LTD	HORIZONTAL DOUBLE MOUNTED PURE AC SIREN SINGLE PHASE 220/250V,2800 RPM, RANGE 5 KM , HP-1	2015-16	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
36	HOA-310411 S & S COMPUTER SERVICES	Dam to Power House connectivity through VSAT (point to point connectivity using routers) for Data transfer	2015-16	2.96	0.00	0.00	0.00	0.00	0.00	0.00	2.96	2.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
37	HOA-310411 S & S COMPUTER SERVICES	Dam to Power House connectivity through VSAT (point to point connectivity using routers) for Data transfer	2015-16	1.85	0.00	0.00	0.00	0.00	0.00	0.00	1.85	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
	Total for Year 2015-16			**8.21**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**8.21**	**8.15**	**0.00**	**0.06**	**0.00**	**0.06**	**0.00**	**0.00**	**0.00**	**0.00**
	Undischrged liability out of add-cap of F/Y 2016-17																			
38	HOA-310203 M/S MONITORING TECHONOLOGIES(PO11316/225)	PORTABLE TRUE CHANNEL VIBRATION DATA COLLECTOR CUM ANALYSER ALONG WITH ACCESSORIES (ADASH/4400VA4).	2016-17	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	14.00	0.00	0.00	0.00	0.00	**0.00**

ASSOCIATION OF CHARTERED ACCOUNTANTS REGD NO. 006607N

NHPC LIMITED FARIDABAD

S. No.	Party	Asset / Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Balance as on 31-03-2019
						Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal	
39	HOA-310250 YOGYA ENTERPRISE(PO11316/131)	SILICAGEL CONDITIONER POWER 5 KW CAP 25 KG TEMP 50 DEGREE TO 150 DEGREE C WITH AUTOMATIC 24 HRS TIM	2016-17	4.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.15	4.15	0.00	0.00	0.00	0.00	**0.00**
40	HOA-351211 Provison for compensation for House & Structure) land right to Use	The provision on unspent amount included in DPR on account of EMP i.e for land right to Use has been created as on 31-3-2017 as per CAG half margin through march-2017 closing Entry as per instruction C.O vide mail.dated 19-5-17	2016-17	110.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.92	0.00	0.00	110.92	0.00	0.00	**110.92**
	Total for Year 2016-17			**129.07**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**129.07**	**18.15**	**0.00**	**110.92**	**0.00**	**0.00**	**110.92**
	Undischrged liability out of add-cap of F/Y 2017-18																			
41	HOA-310411 PRODUCT MIX	Supply and installation additional HSLS system for all three units	2017-18	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.34	4.34	0.00	**0.00**
42	HOA-310201 RAJ KUMAR	CONSTRUCTION OF TWO NO ROOMS FOR STRONG MOTION ACCELEROGRAPH BUILDING AT DAM	2017-18	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.40	1.40	0.00	**0.00**
	Total for Year 2017-18			**5.74**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**5.74**	**5.74**	**0.00**	**0.00**
				3482.92	**577.63**	**308.70**	**0.09**	**284.39**	**103.23**	**0.00**	**189.37**	**30.02**	**0.00**	**288.42**	**18.49**	**0.06**	**275.61**	**5.74**	**0.00**	**269.87**

Discharged during 2014-15	=	308.70
Discharged during 2015-16	=	103.23
Discharged during 2016-17	=	30.02
Discharged during 2017-18	=	18.49
Discharged during 2018-19	=	5.74
Total		**466.17**

For Arora Vohra & Co
Charterer Accountants

Partner

For NHPC Limited

(A. K. Pandey)
Chief Engineer (Comml.)

NHPC LIMITED FARIDABAD

पावर फाइनेंस कॉर्पोरेशन लिमिटेड
POWER FINANCE CORPORATION LTD.
(भारत सरकार का उपक्रम) (A Govt. of India Undertaking)
(आई.एस.ओ. 9001:2008 प्रमाणित) (ISO 9001:2008 Certified)

Dated: 25.10.2016

Sh. Manish Dhawan
Manager (Finance)
NHPC Limited
NHPC Office Complex, Sector – 33
Faridabad, Haryana – 121002

Sub: Interest reset in respect of loan nos. 78102004, 78102005 and 78102006

Dear Sir,

We have reset the interest rates in respect of above loan account nos **w.e.f 15.10.2016**. The effective rate comes out to be **7.93% p.a.** The interest reset calculation is attached as per Annexure – A.

Thanking you,

Yours sincerely

(Vikas Khosla)
Manager (Loan Recovery)
Ph no. - 011 23456 251

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4	Repayment of Loan from any bank and Financial Institution,& Interest thereon	NIL	-	-

h) Disclosures pertaining to wilful default: NIL

i) Compliance Officer of the Issuer

Mr. Vijay Gupta
Company Secretary,
NHPC Office Complex,
Sector - 33, Faridabad - 121 003,
Haryana, India
Tel: +91 129 227 8018
E-mail: companysecretary@nhpc.nic.in, csnhpc@gmail.com,

2 (i) Term Sheet for W1 Series

Security Name	NHPC 6.91 % p.a. W1 Series Bonds 2027
Issuer	NHPC LIMITED
Type of Instrument	Secured Redeemable, Non Convertible, Non Cumulative, Taxable Bonds (W1 Series) in the nature of Debentures
Nature of Instrument	Secured
Seniority	Senior and Unsubordinated
Mode of Issue	Private Placement
Eligible Investors	**Qualified Institutional Buyers ("QIBs"):** a. Mutual Funds registered with SEBI, b. Public Financial Institutions specified in Section 2(72) of the Companies Act 2013; c. Alternative Investment Funds; d. Scheduled Commercial Banks; e. State Industrial Development Corporations; f. Insurance Companies registered with the Insurance Regulatory and Development Authority; g. Provident Funds and Pension Funds with minimum corpus of Rs. 25.00 crore; h. National Investment Funds set up by resolution no. F. No. 2/3/2005-DD-II dated November 23, 2005 of the Government of India published in the Gazette of India; i. Insurance funds set up and managed by army, navy or air force of the Union of India. j. Insurance funds set up and managed by

	the Department of Posts, India. Any other investor authorised to invest in these bonds, subject to confirmation from the issuer. **Non QIBs:** a. Companies and Bodies Corporate authorized to invest in bonds/ debentures; b. Co-operative Banks and Regional Rural Banks authorized to invest in bonds/ debentures; c. Gratuity Funds and Superannuation Funds; d. Provident Funds and Pension Funds with corpus of less than Rs. 25.00 crore; e. Societies authorized to invest in bonds/ debentures; f. Trusts authorized to invest in bonds/ debentures; g. Statutory Corporations/ Undertakings established by Central/ State legislature authorized to invest in bonds/ debentures; h. Resident Individual Investors; i. Hindu Undivided Families through Karta; j. Partnership firms formed under applicable laws in India in the name of the partners. Any other investor authorised to invest in these bonds, subject to confirmation from the issuer.
Listing (including name of Stock Exchange(s) where it will be listed and timeline for listing)	On the Wholesale Debt Market (WDM) Segment of Bombay Stock Exchange (BSE).
Rating of the Instrument	"ICRA AAA" by ICRA Ltd. and "CARE AAA" [Triple A] BY CARE LTD.
Issue Size	Rs 1000.00 Crores
Option to retain oversubscription (Amount)	Rs 500.00 Crores
Objects of the Issue	To refinance existing loans and to partly meet the debt requirement of ongoing construction projects including recoupment of expenditure already incurred.
Details of the utilization of the Proceeds	To refinance existing loans and to partly meet the debt requirement of ongoing construction projects including recoupment of expenditure already incurred.
Coupon Rate	**6.91% p.a.**
Step Up / Step Down Coupon Rate	None

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Annexure-VI

एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited
(A Government of India Enterprise)

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2014/1113

दिनांक/Date : 29.04.2014

क. वि. वि. आयोग
दिनांक 30/4/2014
प्राप्त हुआ

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building, 36,
Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of filing fees for tariff petitions of 18 power stations of NHPC Limited for the tariff period 2014-19.

Sir,

We are in process of filing tariff petitions for our 18 projects. The requisite filing fee for the financial year 2014-15 has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2014-15	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN814118286640
2	Uri-II	240	Yet to be filed	10,56,000	SBIN814118286543
3	Nimoo Bazgo	45	Yet to be filed	1,98,000	SBIN714118978586
4	TLDP-III	132	Yet to be filed	5,80,800	SBIN814118294515
5	Chutak	44	Yet to be filed	1,93,600	SBIN814118286623
6	Chamera-III	231	Yet to be filed	10,16,400	SBIN814118294517
7	Sewa-II	120	Yet to be filed	5,28,000	SBIN814118294514
8	Teesta-V	510	Yet to be filed	22,44,000	SBIN814118286637
9	Dulhasti	390	Yet to be filed	17,16,000	SBIN814118286619
10	Dhauliganga	280	Yet to be filed	12,32,000	SBIN814118286565
11	Chamera-II	300	Yet to be filed	13,20,000	SBIN814118294436
12	Rangit	60	Yet to be filed	2,64,000	SBIN814118286782
13	Uri-I	480	Yet to be filed	21,12,000	SBIN814118286627
14	Chamera-I	540	Yet to be filed	23,76,000	SBIN814118286779
15	Tanakpur	94.2	Yet to be filed	4,14,480	SBIN814118286787
16	Salal	690	Yet to be filed	30,36,000	SBIN814118286785
17	Loktak	105	Yet to be filed	4,62,000	SBIN814118294513
18	Bairasiul	180	Yet to be filed	7,92,000	SBIN814118294516
Total filing fee to be paid for FY 2014-15				**2,18,29,280**	

Contd.2

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Details of remittance through RTGS/NEFT are provided in enclosed **Form–I** as per CERC (Payment of Fees) Regulations, 2012 for each project.

Kindly acknowledge receipt.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

29/4/14

(A. K. Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

o/c

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2014-15) of filing fee for Tariff Petition regarding approval of generation tariff of **Sewa - II Power Station** for the period 01.03.2014 to 31.03.2019.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Sewa -II / 3 units
(b)	Capacity in MW	120 MW (3 x 40 MW)
(c)	Date of commercial operation	24.07.2010
(d)	Period for which fee paid	01.04.2014 to 31.03.2015
(e)	Amount of fee paid	₹ 5,28,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN814118294514
(b)	Date of remittance	28.04.2014
(c)	Amount remitted	₹ 5,28,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

29/4/14

Signature of the authorized signatory with date

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2015

दिनांक/Date : 28.04.2015

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building, 36,
Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of filing fees for tariff petitions of 18 power stations of NHPC Limited for the tariff period 2014-19-Regg.

Sir,

We have filled tariff petitions for our 17 projects and filing of tariff petition for Parbati-III project is in process. The requisite filing fee for the financial year 2015-16 has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2015-16	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN215117557088
2	Uri-II	240	250/GT/2014	10,56,000	SBIN215117557124
3	Nimoo Bazgo	45	229/GT/2014	1,98,000	SBIN215117557415
4	TLDP-III	132	248/GT/2014	5,80,800	SBIN215117557164
5	Chutak	44	252/GT/2014	1,93,600	SBIN215117557414
6	Chamera-III	231	249/GT/2014	10,16,400	SBIN215117557121
7	Sewa-II	120	251/GT/2014	5,28,000	SBIN215117557411
8	Teesta-V	510	234/GT/2014	22,44,000	SBIN215117557161
9	Dulhasti	390	231/GT/2014	17,16,000	SBIN215117557435
10	Dhauliganga	280	230/GT/2014	12,32,000	SBIN215117557131
11	Chamera-II	300	233/GT/2014	13,20,000	SBIN215117557420
12	Rangit	60	232/GT/2014	2,64,000	SBIN215117557440
13	Uri-I	480	238/GT/2014	21,12,000	SBIN215117557463
14	Chamera-I	540	237/GT/2014	23,76,000	SBIN215117557111
15	Tanakpur	94.2	226/GT/2014	4,14,480	SBIN215117557035
16	Salal	690	236/GT/2014	30,36,000	SBIN215117557156
17	Loktak	105	228/GT/2014	4,62,000	SBIN215117557416
18	Bairasiul	180	235/GT/2014	7,92,000	SBIN215117557099
Total filing fee to be paid for FY 2015-16				**2,18,29,280**	

Contd.2

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :
webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500

(17)

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एक कदम स्वच्छता की ओर

Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I** as per CERC (Payment of Fees) Regulations, 2012.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

28/4/15

(A. K. Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

O/C

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2016/ दि. दिनांक/Date : 29.04.2016

प्राप्त हुआ

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment (FY 2016-17) of filing fees in respect of tariff petitions of 18 power stations of NHPC Limited-Regg.

Sir,

We have already filled tariff petitions for our 17 power stations and filing of tariff petition for Parbati-III power station for the period 2014-19 is in process. The requisite filing fee for the financial year **2016-17** has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2016-17	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN316119888222
2	Uri-II	240	250/GT/2014	10,56,000	SBIN316119888095
3	Nimoo Bazgo	45	229/GT/2014	1,98,000	SBIN316119888194
4	TLDP-III	132	248/GT/2014	5,80,800	SBIN316119888257
5	Chutak	44	252/GT/2014	1,93,600	SBIN316119888147
6	Chamera-III	231	249/GT/2014	10,16,400	SBIN316119888070
7	Sewa-II	120	251/GT/2014	5,28,000	SBIN316119888262
8	Teesta-V	510	234/GT/2014	22,44,000	SBIN316119888200
9	Dulhasti	390	231/GT/2014	17,16,000	SBIN316119888124
10	Dhauliganga	280	230/GT/2014	12,32,000	SBIN316119888099
11	Chamera-II	300	233/GT/2014	13,20,000	SBIN316119888121
12	Rangit	60	232/GT/2014	2,64,000	SBIN316119888209
13	Uri-I	480	238/GT/2014	21,12,000	SBIN316119888206
14	Chamera-I	540	237/GT/2014	23,76,000	SBIN316119888224
15	Tanakpur	94.2	226/GT/2014	4,14,480	SBIN316119888250
16	Salal	690	236/GT/2014	30,36,000	SBIN316119888210
17	Loktak	105	228/GT/2014	4,62,000	SBIN316119888236
18	Bairasiul	180	235/GT/2014	7,92,000	SBIN316119888215
Total filing fee to be paid for FY 2016-17				**2,18,29,280**	

Contd.2/.....

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :

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एनएचपीसी NHPC

स्वच्छ भारत
एक कदम स्वच्छता की ओर

Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I** separately for 18 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

29/4/16

(Parag Saxena)
Chief Engineer (Comml.)
Telefax No.0129-2256035

O/C 29/4/16

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2016-17) of filing fee for Tariff Petition regarding approval of generation tariff of **Sewa - II Power Station** for the period 01.03.2014 to 31.03.2019.
4	Petition No., if any	251/GT/2014
5	Details of generation assets	
(a)	generating station/units	Sewa -II / 3 units
(b)	Capacity in MW	120 MW (3 x 40 MW)
(c)	Date of commercial operation	24.07.2010
(d)	Period for which fee paid	01.04.2016 to 31.03.2017
(e)	Amount of fee paid	₹ 5,28,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN316119888262
(b)	Date of remittance	28.04.2016
(c)	Amount remitted	₹ 5,28,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

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29/04/16

Signature of the authorized signatory with date

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2017/363

फोन/Phone :
दिनांक/Date : 28.04.2017

Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath,
New Delhi – 110 001.

Sub.: Payment of yearly installment (FY 2017-18) of filing fees in respect of tariff petitions of 19 power stations of NHPC Limited-Regg.

Sir,

We have submitted tariff petitions for our 19 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2017-18** works out to **₹ 2,08,02,694/-** as per the details enclosed at **Annexure-I**. We had earlier remitted filing fee in respect of our Parbati-III & TLDP-IV Power Stations based on anticipated COD of different units. However, the actual COD of units have been changed subsequently. Accordingly, the excess / shortfall in filing fee for the previous years in respect of above two power stations have also been adjusted this time. The details of computations of the same are enclosed at **Annexure-II** and **Annexure-III** for Parbati-III & TLDP-IV Power Stations respectively.

The total filing fee of **₹ 2,08,02,694/-** (Rs. Two Crore Eight Lakhs Two Thousand Six Hundred Ninety Four only) has been remitted in CERC account (A/c no. **209914801140001,** Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN317115658067** on 25.04.2017. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-IV)** separately for 19 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

Yours sincerely,

(A K Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

C/C

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Annexure-I

Tariff Filing Fee for FY 2017-18 - NHPC Power Stations

Sl No.	Name of project	Installed Capacity (MW)	Filing Fee @ ₹ 4400/MW/annum
1	Bairasiul	180	7,92,000
2	Loktak	105	4,62,000
3	Salal	690	30,36,000
4	Tanakpur	94.2	4,14,480
5	Chamera-I	540	23,76,000
6	Uri-I	480	21,12,000
7	Rangit	60	2,64,000
8	Chamera-II	300	13,20,000
9	Dhauliganga	280	12,32,000
10	Dulhasti	390	17,16,000
11	Teesta-V	510	22,44,000
12	Sewa -II	120	5,28,000
13	Chamera-III	231	10,16,400
14	Chutak	44	1,93,600
15	TLDP-III	132	5,80,800
16	Nimoo Bazgo	45	1,98,000
17	Uri-II	240	10,56,000
18	Parbati-III *	520	5,45,359
19	TLDP-IV ^	160	7,16,055
Total (Amount in ₹)			**2,08,02,694**

Note:

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* Amount of (-) ₹ 17,42,641/- has been adjusted (Ref: **Annexure-II**)

^ Amount of (+) ₹ 12,055/- has been adjusted (Ref: **Annexure-III**)

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2017-18) of filing fee for Tariff Petition regarding approval of generation tariff of **Sewa - II Power Station** for the period 01.03.2014 to 31.03.2019.
4	Petition No., if any	251/GT/2014
5	Details of generation assets	
(a)	generating station/units	Sewa -II / 3 units
(b)	Capacity in MW	120 MW (3 x 40 MW)
(c)	Date of commercial operation	24.07.2010
(d)	Period for which fee paid	01.04.2017 to 31.03.2018
(e)	Amount of fee paid	₹ 5,28,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN317115658067
(b)	Date of remittance	25.04.2017
(c)	Amount remitted	₹ 5,28,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

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28/4/17

Signature of the authorized signatory with date

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :
दिनांक/Date : 27.04.2018

Ref. No. NH/Comml/Tariff/315/2018/785

Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath,
New Delhi – 110 001.

Sub.: Payment of yearly installment (FY 2018-19) of filing fee in respect of tariff petitions of 20 power stations of NHPC Limited-Regg.

Sir,

We have submitted tariff petitions for our 20 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2018-19** works out to **₹ 2,37,83,680/-** as per the details enclosed at **Annexure-I**. We had remitted filing fee in respect of our Kishanganga HEP for FY 2017-18 (petition no. 43/GT/2018) based on anticipated COD of different units. As the COD of units are yet to be declared, the excess filing fee for the previous year has been adjusted this time (details enclosed at **Annexure-II**).

27/4/2018

The total filing fee of **₹ 2,37,83,680/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Three Thousand Six Hundred Eighty only) has been remitted in CERC account (A/c no. **520143000000051,** Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN718116392141** on 26.04.2018. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-III)** separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

Yours sincerely,

27/4/18

(A K Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

168 C/c

Annexure -I

Tariff Filing Fee for FY 2018-19 - NHPC Power Stations.

Sl. No.	Name of Project	Installed Capacity (MW)	Filing Fee Rs. 4400/MW/Annum
1	Bairasiul	180	792000
2	Loktak	105	462000
3	Salal	690	3036000
4	Tanakpur	94.2	414480
5	Chamera-I	540	2376000
6	Uri-I	480	2112000
7	Rangit	60	264000
8	Chamera-II	300	1320000
9	Dhauliganga	280	1232000
10	Dulhasti	390	1716000
11	Teesta-V	510	2244000
12	Sewa-II	120	528000
13	Chamera-III	231	1016400
14	Chutak	44	193600
15	TLDP-III	132	580800
16	Nimoo Bazgo	45	198000
17	Uri-II	240	1056000
18	Parbati-III	520	2288000
19	TLDP-IV	160	704000
20	Kishanganga*	330	1250400
Total (Amaount Rs.)			23783680

* Amount of Rs.201600/- has been adjusted (Ref Annexure 2)

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2018-19) of filing fee for Tariff Petition regarding approval of generation tariff of **Sewa - II Power Station** for the period 01.03.2014 to 31.03.2019.
4	Petition No., if any	251/GT/2014
5	Details of generation assets	
(a)	generating station/units	Sewa -II / 3 units
(b)	Capacity in MW	120 MW (3 x 40 MW)
(c)	Date of commercial operation	24.07.2010
(d)	Period for which fee paid	01.04.2018 to 31.03.2019
(e)	Amount of fee paid	₹ 5,28,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN718116392141
(b)	Date of remittance	26.04.2018
(c)	Amount remitted	₹ 5,28,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

27/4/18

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Signature of the authorized signatory with date

Annexure-VII

Original copy

1

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION, NEW DELHI.

Petition No. 251/GT/2014

IN THE MATTER OF:

Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 6(2) & 9 of CERC (Terms and Conditions of Tariff) Regulations, 2009 for truing up of capital expenditure for the period 2009-14 in respect of **Sewa-II Power Station**.

AND IN THE MATTER OF:

Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 7(3) & 14(3) of CERC (Terms and Conditions of Tariff) Regulations, 2014 for determination of tariff for the period 2014-19 in respect of **Sewa-II Power Station**.

PETITIONER:

NHPC Limited,
(A Govt. of India Enterprise)
NHPC Office Complex, Sector-33,
Faridabad (Haryana) - 121 003.

RESPONDENTS:

1 THE CHAIRMAN,
PUNJAB STATE POWER CORPORATION LIMITED, **& 12 OTHERS**
THE MALL, NEAR KALI BADI MANDIR
PATIALA - 147 001 (PUNJAB).

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2.	Affidavit	2-4
3.	Appendix-I	5-17
4.	Appendix-II	18

NHPC Limited.
Through

(A. K. Pandey)
Chief Engineer (Comml.)

Place : Faridabad
Date 14 **.11.2014**



हरियाणा HARYANA 36AA 090848

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION, NEW DELHI.

5256
14/11/14

Petition No. 251/GT/2014

IN THE MATTER OF:

Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 6(2) & 9 of CERC (Terms and Conditions of Tariff) Regulations, 2009 for truing up of capital expenditure for the period 2009-14 in respect of **Sewa-II Power Station**.

AND IN THE MATTER OF:

Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 7(3) & 14(3) of CERC (Terms and Conditions of Tariff) Regulations, 2014 for determination of tariff for the period 2014-19 in respect of **Sewa-II Power Station**.

PETITIONER

NHPC Limited.,
(A Govt. of India Enterprise)
NHPC Office Complex, Sector-33,
Faridabad (Haryana) - 121 003.

RESPONDENTS:

1 THE CHAIRMAN,
PUNJAB STATE POWER CORPORATION LIMITED, **& 13 OTHERS**
THE MALL, NEAR KALI BADI MANDIR
PATIALA - 147 001 (PUNJAB).

Notary 172

AFFIDAVIT IN THE PETITION NO. 251/GT/2014

I, A. K. Pandey S/o Late Sh P.N. Pandey aged 55 years working as Chief Engineer (Commercial) in NHPC Limited, the applicant in the above matter do solemnly affirm and state as follows that:-

1. I am working as Chief Engineer (Commercial) in NHPC Limited., and am well acquainted with the facts of the above matter.

2. The tariff petition no. 251/GT/2014 of Sewa-II Power Station was filed in CERC on 19.08.2014.

3. In compliance to Central Electricity Regulatory Commission (Procedure for making of application for determination of tariff, publication of the application and other related matters) Regulations, 2004, the petitioner has published the notice of tariff petition of Sewa-II Power station on 03.09.2014 in the newspapers mentioned below. The cuttings of the notices as published in these newspapers are appended as **Appendix-I**.

Sl. No.	Name of Newspaper	Edition	State Covered
1.	Business Standard (English)	Delhi	Delhi, Haryana
2.	Business Standard (Hindi)	Delhi	Delhi, Haryana
3.	The Tribune (English)	Chandigarh	Punjab, Chandigarh
4.	Dainik Tribune (Hindi)	Chandigarh	Chandigarh
5.	Nawa Jamana (Punjabi)	Jalandhar	Punjab
6.	DNA (English)	Jaipur	Rajasthan
7.	Lokmat (Hindi)	Jaipur	Rajasthan
8.	Indian Express (English)	Lucknow	Uttar Pradesh
9.	Jansatta (Hindi)	Lucknow	Uttar Pradesh
10.	The Pioneer (English)	Dehradun	Uttrakhand
11.	Rashtriya Sahara (Hindi)	Dehradun	Uttrakhand
12.	State Times (English)	Jammu	Jammu & Kashmir
13.	Aftab (Urdu)	Srinagar	Jammu & Kashmir

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4. The total expenditure incurred by the petitioner on publishing the notice of above tariff petition in the newspapers is ₹ 3,24,042/- (Rupees Three lakh twenty four thousand forty two only) which may be reimbursed to the petitioner in the tariff (**Invoice enclosed at Appendix-II**).

5. The statements made in the petition herein are true to my knowledge and belief and are based on documents / records available.

Solemnly affirmed at Faridabad on the 14..day of November, 2014 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed there from.

DEPONENT

IDENTIFIED BEFORE ME

Notary FARIDABAD (Hry.)

14/11

ATTESTED

NOTARY FARIDABAD INDIA

14 NOV 2014

NHPC Limited

(A Government of India Enterprise)

CIN: L40101HR1975GOI032564
NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

SCHEDULE

(To be published in pursuance of Clause (6) of Regulation 3)

1. The above named applicant has made an application before the Central Electricity Regulatory Commission, New Delhi for determination of tariff for Sewa - II Power Sation.
2. The beneficiaries of the generating station are states of:

i) PSPCL - Punjab	v) PDD - J&K	vii) UPPCL - Uttar Pradesh
ii) TPDDL, BYPL & BRPL - Delhi	vi) HPPC - Haryana	viii) JVVNL, JdVVNL & AVVNL - Rajasthan
iii) UPCL - Uttrakhand	vii) Engg Dept - UT Chandigarh	

3. Capacity of the generating station : 120 MW
4. Approved capital cost of the project : ₹105836.09 lakh as on 31.03.2014 allowed by CERC vide order dtd. 06.09.2010 in petition No.57/2010.
5. Authority which has approved the capital cost : CERC
6. Scheduled date of commercial operation : Already in Commercial Operation
7. Actual date of commercial operation : 24.07.2010
8. Capital cost on the date of commercial operation : ₹ 107817 lakhs
9. Details of tariff: (₹ in lakh)

	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined								
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	16583.14	22000.42	20066.63	21674.34	2548451	2540080	25334.41	25067.10	24668.36
2.	Primary Energy Charges	NA	Not Applicable								

10. A copy of the application made for determination of tariff is posted on the NHPC website: http://www.nhpcindia.com/tariff-petitions.htm.
11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the Secretary, Central Electricity Regulatory Commission, 3rd and 4th Floor, Chanderlok Building, 36 Janpath, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.

Place : Faridabad
Date : 19.08.2014

(A.K. Pandey)
Chief Engineer (Electrical), Commercial Divis on

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

सीआईएन: एल40101एचआर1975जीओआई032564
एनएचपीसी कार्यालय परिसर, सेक्टर-33, फरीदाबाद - 121003 (हरियाणा)

अनुसूची
(विनियम 3 के क्लॉज (6) के अनुसरण में प्रकाशन हेतु)

1. उपरोक्त नाम के आवेदक ने रोबा - II पावर स्टेशन के लिए टैरिफ के निर्धारण हेतु केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष आवेदन दिया है।
2. उत्पादक स्टेशन के लाभार्थी राज्य हैं

i) पीएसपीसीएल–पंजाब	iv) पीडीडी– जम्मू और कश्मीर	viii)यूपीपीसीएल–उत्तर प्रदेश.
ii) टीपीडीसीएल, बिजलीएल एवं बीआरपीएल– दिल्ली	v) एचपीपीसी – हरियाणा	viii) जेवीवीएनएल, जेडीवीवीएनएल एवं एवीवीएनएल – राजस्थान
iii) यूपीसीएल – उत्तराखण्ड	vi) इंजीनियरिंग डिपार्टमेंट– केन्द्रीय शासित प्रदेश चंडीगढ़	

3. उत्पादक स्टेशन की क्षमता : 120 मेगावॉट
4. परियोजना की अनुमोदित पूंजी लागत : सीईआरसी के आदेश दिनांक 06.09.2010 द्वारा पेटीशन सं. 57/2010 में 31.03.2014 को ₹ 105836.09 लाख की अनुमति प्रदान की गई।
5. पूंजी लागत को अनुमोदित करने वाला प्राधिकरण : सीईआरसी
6. वाणिज्यिक प्रचालन की अनुमानित तिथि : पहले से वाणिज्यिक प्रचालन में है।
7. वाणिज्यिक प्रचालन की वास्तविक तिथि : 24.07.2010
8. वाणिज्यिक प्रचालन की तिथि पर पूंजी लागत : ₹ 107917 लाख
9. टैरिफ के विवरण : (₹ लाख में)

	जल विद्युत उत्पादक स्टेशन	गत वर्ष का टैरिफ	वर्ष वार टैरिफ जिनका निर्धारण किया जाना है								
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	स्थायी वार्षिक प्रभार	लागू नहीं	19583.14	22020.42	20306.43	21674.34	25484.51	25400.90	25234.64	25067.10	24899.38
2.	प्राथमिक ऊर्जा प्रभार	लागू नहीं	लागू नहीं								

10. टैरिफ के निर्धारण के लिए किए गए आवेदन की प्रति एनएचपीसी की वेबसाइट http://www.nhpcindia.com/tariff-petitions.htm. पर पोस्ट की गई है।
11. आवेदन में निहित टैरिफ निर्धारण हेतु प्रस्तावों पर सुझाव एवं आपत्तियां, यदि कोई हो तो, लाभार्थी सहित किसी भी व्यक्ति द्वारा आवेदक को उसकी एक प्रति के साथ सचिव, केन्द्रीय विद्युत विनियामक आयोग, तृतीय तथा चतुर्थ मंजिल, चंदलोक भवन, 36-जनपथ, नई दिल्ली-110 001 को इस सूचना के प्रकाशन के 30 दिनों के अन्दर भेजी जा सकती है।

(ए.के. पाण्डेय)
स्थान : फरीदाबाद
तारीख : 19.08.2014
मुख्य अभियंता (इलैक्ट्रिकल), वाणि. विभाग

The Tribune
CHANDIGARH | WEDNESDAY | 3 SEPTEMBER 2014

NHPC Limited

(A Government of India Enterprise)

CIN: L40101HR1975GOI032564
NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

SCHEDULE

(To be published in pursuance of Clause (i) of Regulation 3)

1. The above named applicant has made an application before the Central Electricity Regulatory Commission, New Delhi for determination of tariff for Sewa - II Power Station.
2. The beneficiaries of the generating station are states of:

i) PSPCL - Punjab	iv) PDD - J&K	vii) UPPCL - Uttar Pradesh
ii) TPDDL, BYPL & BRPL - Delhi	v) HPPC - Haryana	viii) JVVNL, AVVNL & AVVNL - Rajasthan
iii) UPCL - Uttrakhand	vi) Engg Deptt - UT Chandigarh	

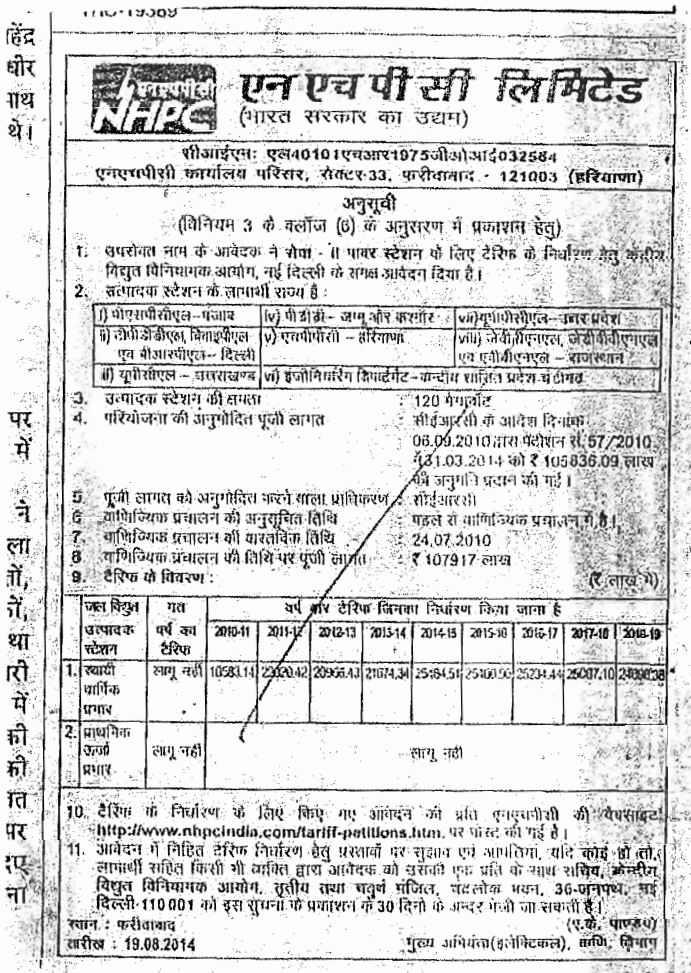
3. Capacity of the generating station : 120 MW
4. Approved capital cost of the project : ₹105836.09 lakh as on 31.03.2014 allowed by CERC vide order dtd. 06.09.2010 in petition No.57/2010.
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9. Details of tariff: (₹ in lakh)

	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined								
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	Annual Fixed Charges	NA	16683.14	22000.42	20966.43	21674.34	25494.51	25400.90	25934.44	26037.10	25998.38
2	Primary Energy Charges	NA	Not Applicable								

10. A copy of the application made for determination of tariff is posted on the NHPC website: **http://www.nhpcindia.com/tariff-petitions.htm.**
11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the Secretary, Central Electricity Regulatory Commission, 3rd and 4th Floor, Chanderlok Building, 36 Janpath, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.

Place : Faridabad
Date : 19.08.2014

(A.K. Pandey)
Chief Engineer (Electrical), Commercial Division



एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

सीआईएनः एल40101एचआर1975जीओआई032564
एनएचपीसी कार्यालय परिसर, सेक्टर-33, फरीदाबाद - 121003 (हरियाणा)

अनुसूची
(विनियम 3 के क्लॉज (6) के अनुसरण में प्रकाशन हेतु)

1. उपरोक्त नाम के आवेदक ने भेला - II पावर स्टेशन के लिए टैरिफ के निर्धारण हेतु केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष आवेदन दिया है।
2. उत्पादक स्टेशन के लाभार्थी राज्य हैं :

i) पीएसपीसीएल – पंजाब	iv) पीडीडी – जम्मू और कश्मीर	vii) यूपीपीसीएल – उत्तर प्रदेश
ii) बीएसईएस, बिजलीएल एवं बीआरपीएल – दिल्ली	v) एचपीपीसी – हरियाणा	viii) जेवीवीएनएल, जेडीवीवीएनएल एवं एवीवीएनएल – राजस्थान
iii) यूपीसीएल – उत्तराखण्ड	vi) इंजीनियरिंग डिपार्टमेंट – केन्द्रीय शासित प्रदेश चंडीगढ़	

3. उत्पादक स्टेशन की क्षमता : 120 मेगावॉट
4. परियोजना की अनुमोदित पूंजी लागत : सीईआरसी के आदेश दिनांक 06.09.2010 तारा पेटीशन सं. 57/2010 में 31.03.2014 को ₹ 105836.09 लाख की अनुमति प्रदान की गई।
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6. वाणिज्यिक प्रचालन की अनुसूचित तिथि : पहले से वाणिज्यिक प्रचालन में है।
7. वाणिज्यिक प्रचालन की वास्तविक तिथि : 24.07.2010
8. वाणिज्यिक प्रचालन की तिथि पर पूंजी लागत : ₹ 107917 लाख
9. टैरिफ के विवरण : (₹ लाख में)

क्रम संख्या	उत्पादक स्टेशन	गत वर्ष का टैरिफ	वर्ष और टैरिफ जिनका निर्धारण किया जाना है								
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	स्थायी पार्थिव प्रभार	लागू नहीं	10583.14	20320.42	20956.43	21674.34	25484.51	25360.50	25234.44	25007.10	24808.38
2.	प्राथमिक ऊर्जा प्रभार	लागू नहीं	लागू नहीं								

10. टैरिफ के निर्धारण के लिए किए गए आवेदन की प्रति एनएचपीसी की वेबसाइट http://www.nhpcindia.com/tariff-petitions.htm. पर पोस्ट की गई है।
11. आवेदन में निहित टैरिफ निर्धारण हेतु प्रस्तावों पर सुझाव एवं आपत्तियां, यदि कोई हों तो, लागतों सहित किसी भी व्यक्ति द्वारा आवेदक को उसकी एक प्रति के साथ सचिव, केन्द्रीय विद्युत विनियामक आयोग, तृतीय तथा चतुर्थ मंजिल, चंदलोक भवन, 36-जनपथ, नई दिल्ली-110 001 को इस सूचना के प्रकाशन के 30 दिनों के अन्दर भेजी जा सकती है।

(ए.के. पाण्डेय)
मुख्य अभियंता (इलेक्ट्रिकल), सर्वेक्षण विभाग

स्थान : फरीदाबाद
तारीख : 19.08.2014

e-Chandigarh 3.9.14

4 | ਨਵਾਂ ਜ਼ਮਾਨਾ, ਜਲੰਧਰ

ਬੁੱਧਵਾਰ, 3 ਸਤੰਬਰ 2014

Naya Zamana (Punjabi) Jalandhar

ਅਨੁ.2-5-14 ਜਲੰਧਰ-II

ਐੱਨ ਐੱਚ ਪੀ ਸੀ ਲਿਮਟਿਡ
(ਭਾਰਤ ਸਰਕਾਰ ਦਾ ਅਦਾਰਾ)

ਸੀ ਆਈ ਐੱਨ : ਐੱਲ 40101 ਐੱਚ ਆਰ 1975 ਜੀ ਓ ਆਈ 032564
ਐੱਨ ਐੱਚ ਪੀ ਸੀ ਦਫ਼ਤਰ ਕੰਪਲੈਕਸ, ਸੈਕਟਰ-33, ਫ਼ਰੀਦਾਬਾਦ-121003 (ਹਰਿਆਣਾ)

ਵਲ੍ਹ ਸੂਚੀ
ਰੈਗੂਲੇਸ਼ਨ 3 ਦੀ ਧਾਰਾ (ii) ਦੀ ਮਾਲਕਾ ਦੇ ਪ੍ਰਾਵਧਾਨ ਮੁਤਾ

1. ਪ੍ਰੋਜੈਕਟ ਕਾਰਜ ਦੁਆਰਾਦਾਰਾਂ ਦੇ ਨੋਟ-II ਪੁਸ਼ਤ ਸਹਿਤ ਕਾਰਜ ਟੈਰਿਫ ਨਿਯਮਾਵਲੀ ਅਧੀਨ ਇਸ ਮੈਂਬਰੀ ਬਿਜਲੀ ਰੈਗੂਲੇਟਰੀ ਕਮਿਸ਼ਨ, ਨਵੀਂ ਦਿੱਲੀ ਮੈਂਬਰ ਆਪਣੀ ਦਰਖ਼ਾਸਤ ਪੇਸ਼ ਕੀਤੀ ਹੈ।
2. ਬਿਜਲੀ ਪ੍ਰੋਜੈਕਟਾਂ ਮਹੱਤਵ ਦੇ ਸਾਰਾਂਸ਼ ਵਰਨ ਹਨ।

i) ਪ੍ਰੋ ਐੱਨ.ਪੀ.ਸੀ ਦੀ ਐੱਨ.ਐੱਚ.ਪੀ	ii) ਐੱਨ ਪੀ ਸੀ ਦੀ ਸੰਯੁ-ਕਮਾਈਵ	iii) ਸ੍ਰ ਐੱਨ ਪੀ ਸੀ ਦੀ ਐੱਨ-ਪ੍ਰੋਜੈਕਟ ਪ੍ਰਬੰਧ
i) [illegible]	ii) ਐੱਨ.ਪੀ.ਸੀ ਦੀ ਸੀ.ਪਰਿਸ਼ਦਾ	iii) [illegible]
iii) ਪ੍ਰ ਪੀ ਸੀ ਐੱਨ-ਪ੍ਰੋਜੈਕਟਾਂ	iv) ਇਲੈਕਟ੍ਰੀਕਲ ਰਿਜਾਰਟੀਨ-ਐੱਨਪ ਕਮਾਰ ਪ੍ਰਬੰਧ ਪੰਜੀਕਾਰ	

3. ਪ੍ਰੋਜੈਕਟ ਸਥੇਵਰ ਦੀ ਸਥਿਤੀ : ਜ਼ਿਲ੍ਹਾ ਫ਼ਿਰੋਜ਼ਪੁਰ
4. ਪ੍ਰਸਤਾਵਿਤ ਦੀ ਪ੍ਰਸਤਾਵਿਤ ਪੂੰਜੀ ਲਾਗਤ : ਸੀ ਈ ਆਰ ਸੀ ਦੇ ਹੁਕਮ ਮਿਤੀ 06.09.2010 ਤਹਤੀ ਪਟੀਸ਼ਨ ਨੰਬਰ 57/2010 ਵਿਚ 31.03.2011 ਨੂੰ ਪ੍ਰਚਲਿਤ 1059316.09 ਕਿਊ ਦੀ ਪੁਨਰਗਠਤ ਮਿਤੀ ਸਥਾਈ
5. ਪੂੰਜੀ ਲਾਗਤ ਨੂੰ ਪੁਨਰਗਠਤੀ ਦੇਣ ਵਾਲੀ ਅਥਾਰਟੀ : ਸੀ ਈ ਆਰ ਸੀ
6. ਵਰਤਮਾਨ ਪਰਿਚਾਲਨ ਦੀ ਅਨੁਮਾਨਿਤ ਮਿਤੀ : ਪਰਿਯੋਜਨਾ ਦੇ ਕਾਰਜ ਪਰਿਚਾਲਨ ਹਨ।
7. ਵਰਤਮਾਨ ਪਰਿਚਾਲਨ ਦੀ ਅਸਲ ਮਿਤੀ : 24.07.2010
8. ਵਰਤਮਾਨ ਪਰਿਚਾਲਨ ਦੀ ਮਿਤੀ ਨੂੰ ਪੂੰਜੀ ਲਾਗਤ : ਰੁਪਏ 1059316 ਕਰੋੜ
9. ਟੈਰਿਫ਼ ਦੇ ਵੇਰਵੇ : ਵਿਸਥਾਰ ਨੋਟ ਹੈ।

ਪਰਿਯੋਜਨਾ ਦਾ ਨਾਮ	ਵਿਤਰਨ ਸਾਲ ਦਾ ਵੇਰਵਾ	ਰੈਗੂਲਰ ਟੈਰਿਫ਼ ਲਿਸ ਦੇ ਨਿਰਧਾਰਨ ਲਈ ਪ੍ਰਸਤਾਵ ਕੀਤਾ ਹੈ								
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1. ਕਰਨ ਨਗਰ ਪਵਰ	ਸਾਲ ਲਈ	1983.14	2020.42	2056.40	2107.34	2501.51	2501.90	2551.41	2602.10	2408.36
2. ਪੀਕਰ ਪ੍ਰੋਜੈਕਟ ਪਵਰ	ਸਾਲ ਲਈ	ਕਾਰਜ ਨਹੀਂ								

10. ਟੈਰਿਫ਼ ਦੇ ਨਿਰਧਾਰਨ ਲਿਤ ਇਸੀ ਦਰਖ਼ਾਸਤ ਦੀ ਕਾਪੀ ਐੱਚ ਐੱਚ ਪੀ.ਸੀ ਦੀ ਵੈੱਬਸਾਈਟ http://www.nhpcindia.com/tariff-petitions.htm. ਤੇ ਉਪਲੱਬਧ ਹੈ।
11. ਅਧਿਸੂਚਨਾ ਵਿਚ ਦਿੱਤੇ ਗਏ ਟੈਰਿਫ਼ ਨਿਰਧਾਰਨ ਲਿਤ ਤਜਵੀਜ਼ਾਂ ਤੇ ਸੁਝਾਅ ਅਤੇ ਸਿਫ਼ਾਰਸ਼ਾਂ ਜੇ ਕੋਈ ਹੋਣ ਤਾਂ ਸਬੰਧਤ ਵਿਅਕਤੀ ਜਿਹਨਾਂ ਦੀ ਦਿਲਚਸਪੀ ਇਸ ਦਰਖ਼ਾਸਤ ਅਧੀਨ ਹੈ ਉਸ ਦੀ ਇਕ ਕਾਪੀ ਦੇ ਨਾਲ ਸਕੱਤਰ, ਕੇਂਦਰੀ ਬਿਜਲੀ ਰੈਗੂਲੇਟਰੀ ਕਮਿਸ਼ਨ, ਤੀਜੀ ਮੰਜ਼ਿਲ, ਚੈਂਬਰਜ਼ ਭਵਨ, 10 ਜਨ ਪੈਥ, ਨਵੀਂ ਦਿੱਲੀ-110001 ਨੂੰ ਇਸ ਸੂਚਨਾ ਦੇ ਪ੍ਰਕਾਸ਼ਨ ਦੇ 30 ਦਿਨਾਂ ਦੇ ਅੰਦਰ-ਅੰਦਰ ਭੇਜੀ ਜਾ ਸਕਦੀ ਹੈ।

ਸਥਾਨ : ਫ਼ਰੀਦਾਬਾਦ
ਮਿਤੀ : 19.08.2014

ਨਵੀਂ ਦੇ ਪ੍ਰਤੀ
ਕ੍ਰਿਤ ਰਿਜ਼ੋਲੀਅਨ (ਰਿਜ਼ੋਲਯੂਸ਼ਨਾਂ ਦਾਲ ਵਿਭਾਗ)

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JAIPUR, WEDNESDAY
03.09.2014

NHPC Limited
(A Government of India Enterprise)

CIN: L40101HR1975GOI032564
NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

SCHEDULE

(To be published in pursuance of Clause (6) of Regulation 3)

1. The above named applicant has made an application before the Central Electricity Regulatory Commission, New Delhi for determination of tariff for Sewa - II Power Station.
2. The beneficiaries of the generating station are states of:

i) PSPCL - Punjab	iv) PDD - J&K	vii) UPPCL - Uttar Pradesh
ii) TPDDL, BYPL & BRPL - Delhi	v) HPPC - Haryana	viii) JVVNL, AVVNL & JVVNL - Rajasthan
iii) UPCL - Uttrakhand	vi) Engg Dept - UT Chandigarh	

3. Capacity of the generating station : 120 MW
4. Approved capital cost of the project : ₹105838.07 lakh as on 31.03.2014 allowed by CERC vide order dtd. 06.09.2010 in petition No.57/2010.
5. Authority which has approved the capital cost : CERC
6. Scheduled date of commercial operation : Already in Commercial Operation
7. Actual date of commercial operation : 24.07.2010
8. Capital cost on the date of commercial operation : ₹ 107917 lakhs
9. Details of tariff: (₹ in lakh)

	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought as per Regulations								
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	16663.14	22000.42	20986.43	21674.34	25451.51	25[illegible]0.10	22234.44	23097.10	24[illegible]6.36
2.	Primary Energy Charges	NA	Not Applicable								

10. A copy of the application made for determination of tariff is posted on the NHPC website: http://www.nhpcindia.com/tariff-petitions.htm.
11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the Secretary, Central Electricity Regulatory Commission, 3rd and 4th Floor, Chanderlok Building, 36 Janpath, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.

Place : Faridabad
Date : 19.08.2014

(A.K. Pandey)
Chief Engineer (Electrical), Commercial Division

कार्यों के लिए पंजीयन विभाग में की जायगी।

एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)

सीआईएन: एल40101एचआर1975जीओआई032564
एन.एच.पी.सी. कार्पोरेट परिसर, सैक्टर-33, फरीदाबाद - 121003 (हरियाणा)

अनुसूची

(विनियम 3 के क्लॉज (6) के अनुसरण में प्रकाशित की)

1. उपरोक्त नाम के आवेदक ने सेवा - II पावर स्टेशन के लिए टैरिफ के निर्धारण हेतु केन्द्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष आवेदन किया है।
2. उत्पादक स्टेशन के लाभार्थी राज्य हैं :

i) पीएसपीसीएल - पंजाब	iv) पीडीडी - दमन और दीव	vii) यूपीपीसीएल - उत्तर प्रदेश
ii) एचपीडीसीएल, बीवाईपीएल एवं बीबीएमबी - दिल्ली	v) एचपीपीसी - हरियाणा	viii) जेवीवीएनएल, जीयूवीएनएल एवं एमपीपीएमसीएल - राजस्थान
iii) यूपीसीएल - उत्तराखण्ड	vi) इलेक्ट्रिसिटी डिपार्टमेंट - केन्द्रीय शासित प्रदेश चंडीगढ़	

3. उत्पादक स्टेशन की क्षमता — 120 मेगावॉट
4. परियोजना की अनुमोदित पूंजी लागत — सीईआरसी के आदेश दिनांक 06.09.2010 द्वारा पेटीशन सं. 57/2010 में 31.03.2014 को ₹ 105836.09 लाख की अनुमति प्रदान की गई।
5. पूंजी लागत को अनुमोदित करने वाला प्राधिकरण — सीईआरसी.
6. वाणिज्यिक प्रचालन की अनुमानित तिथि — पहले से वाणिज्यिक प्रचालन में है।
7. वाणिज्यिक प्रचालन की वास्तविक तिथि — 24.07.2010
8. वाणिज्यिक प्रचालन की तिथि पर पूंजी लागत — ₹ 107917 लाख
9. टैरिफ का विवरण :

(₹ लाख में)

क्रम संख्या	उत्पादक स्टेशन	एक वर्ष अथवा टैरिफ	वर्ष वार टैरिफ जिनका निर्धारण किया जाना है								
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	स्थायी वार्षिक प्रभार	लागू नहीं	16583.14	23000.42	23000.42	21674.34	25164.51	25469.90	25234.44	25087.10	24998.58
2.	प्रासंगिक उत्पाद प्रभार	लागू नहीं	लागू नहीं								

10. टैरिफ के निर्धारण के लिए किए गए आवेदन की प्रति एनएचपीसी की वेबसाइट http://www.nhpcindia.com/tariff-petitions.htm पर पोस्ट की गई है।
11. आवेदन में निहित टैरिफ निर्धारण हेतु प्रस्तावों पर सुझाव एवं आपत्तियां, यदि कोई हों तो, लाभार्थी सहित किसी भी व्यक्ति द्वारा आवेदक को उसकी एक प्रति के साथ सचिव, केन्द्रीय विद्युत विनियामक आयोग, पंचम तथा षष्ठम मंजिल, चंदलोक भवन, 36-जनपथ, नई दिल्ली-110 001 को इस सूचना के प्रकाशन के 30 दिन के अन्दर भेजी जा सकती है।

स्थान : फरीदाबाद
तारीख : 19.08.2014

(ए.के. पाण्डेय)
मुख्य अभियंता (इलेक्ट्रिकल), वाणि. विभाग

The Indian EXPRESS
www.indianexpress.com

WEDNESDAY, SEPTEMBER 3, 2014

NHPC Limited

(A Government of India Enterprise)

CIN: L40101HR1975GOI032564
NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

SCHEDULE

(To be published in pursuance of Clause (6) of Regulation 3)

1. The above named applicant has made an application before the Central Electricity Regulatory Commission, New Delhi for determination of tariff for **Sewa - II Power Station.**
2. The beneficiaries of the generating station are states of:

i) PSPCL-Punjab	iv) PDD-J&K	vii) UPPCL-Uttar Pradesh
ii) TPDDL, BYPL & BRPL-Delhi	v) HPPC-Haryana	viii) JVVNL, JdVVNL &AVVNL-Rajasthan
iii) UPCL-Uttrakhand	vi) Engg.Deptt.-UTChandigarh	

3. Capacity of the generating station : 120 MW
4. Approved capital cost of the project : ₹105836.09 lakh as on 31.03.2014 allowed by CERC vide order dtd. 06.09.2010 in petition No.57/2010.
5. Authority which has approved the capital cost : CERC
6. Scheduled date of commercial operation : Already in Commercial Operation
7. Actual date of commercial operation : 24.07.2010
8. Capital cost on the date of commercial operation : ₹ 107917 lakhs
9. Details of tariff: (₹ in lakh)

	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined								
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	19583.14	22020.42	20996.43	21674.34	25434.51	25439.00	25211.41	23067.10	24898.38
2.	Primary Energy Charges	NA	Not Applicable								

10. A copy of the application made for determination of tariff is posted on the NHPC website: http://www.nhpcindia.com/tariff-petitions.htm.
11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the Secretary, Central Electricity Regulatory Commission, 3rd and 4th Floor, Chanderlok Building, 36 Janpath, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.

Place : Faridabad
Date : 19.08.2014

(A.K. Pandey)
Chief Engineer (Electrical), Commercial Division

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10 जनसत्ता, 3 सितंबर, 2014

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...इस समय से खरीद लिया।

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

सीआईएन: एल40101एचआर1975जीओआई032564
एनएचपीसी कार्यालय परिसर, सैक्टर-33, फरीदाबाद - 121003 (हरियाणा)

अनुसूची

(विनियम 3 के क्लॉज (6) के अनुसरण में प्रकाशन हेतु)

1. उपरोक्त नाम के आवेदक ने सेवा - II पावर स्टेशन के लिए टैरिफ के निर्धारण हेतु केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष आवेदन दिया है।
2. उत्पादक स्टेशन को लागार्थी राज्य है :

i) पीएसपीसीएल – पंजाब	iv) पीडीडी – जम्मू और कश्मीर	vii) यूपीपीसीएल – उत्तर प्रदेश
ii) बीएसईएस राजधानी एवं बीएसईएस यमुना – दिल्ली	v) एचपीजीसी – हरियाणा	viii) पीवीवीएनएल, जेडीवीवीएनएल एवं एमवीवीएनएल – राजस्थान
iii) यूपीसीएल – उत्तराखण्ड	vi) इंजीनियरिंग डिपार्टमेंट – केन्द्रीय शासित प्रदेश चंडीगढ़	

3. उत्पादक स्टेशन की क्षमता : 120 मे.वॉट
4. परियोजना की अनुमोदित पूंजी लागत : सीईआरसी के आदेश दिनांक 06.09.2010 द्वारा पेटीशन सं. 57/2010 में 31.03.2014 को ₹ 105836.09 लाख की अनुमति प्रदान की गई।
5. पूंजी लागत को अनुमोदित करने वाला प्राधिकरण : सीईआरसी
6. वाणिज्यिक प्रचालन की अनुमोदित तिथि : पहले से वाणिज्यिक प्रचालन में है।
7. वाणिज्यिक प्रचालन की वास्तविक तिथि : 24.07.2010
8. वाणिज्यिक प्रचालन की तिथि पर पूंजी लागत : ₹ 107917 लाख
9. टैरिफ के विवरण : (₹ लाख में)

क्र.सं.	मद	लागू	वर्ष वार टैरिफ जिनका निर्धारण किया जाना है								
	उत्पादक स्टेशन	वर्ष का टैरिफ	2009-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	ऊर्जा संबंधित प्रभार	लागू नहीं	16553.19	20009.42	20966.43	21074.34	25464.51	25810.00	25834.44	25997.10	25998.39
2.	प्रापणिक एवं प्रशासनिक प्रभार	लागू नहीं	लागू नहीं								

10. टैरिफ के निर्धारण के लिए किए गए आवेदन की प्रति एनएचपीसी की वेबसाइट http://www.nhpcindia.com/tariff-petitions.htm पर पोस्ट की गई है।
11. आवेदन में निहित टैरिफ निर्धारण हेतु प्रस्तावों पर सुझाव एवं आपत्तियां, यदि कोई हों तो, लागार्थी सहित किसी भी व्यक्ति द्वारा आवेदक को उसकी एक प्रति के साथ सचिव, केन्द्रीय विद्युत विनियामक आयोग, तृतीय तथा चतुर्थ मंजिल, चंदलोक भवन, 36-जनपथ, नई दिल्ली-110 001 को इस सूचना के प्रकाशन के 30 दिनों के अन्दर भेजी जा सकती है।

(ए.के. पाण्डेय)
मुख्य अभियंता (इलैक्ट्रिकल), कार्पो. नियोजन

स्थान : फरीदाबाद
तारीख : 19.08.2014

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DEHRADUN I WEDNESDAY I SEPTEMBER 3, 2014

NHPC Limited

(A Government of India Enterprise)

CIN: L40101HR1975GOI032564

NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

SCHEDULE

(To be published in pursuance of Clause (8) of Regulation 3)

1. The above named applicant has made an application before the Central Electricity Regulatory Commission, New Delhi for determination of tariff for Sewa - II Power Station.
2. The beneficiaries of the generating station are states of:

i) PSPCL - Punjab	iv) PDD - J&K	vii) UPPCL - Uttar Pradesh
ii) TPDDL, BYPL & BRPL - Delhi	v) HPPC - Haryana	viii) JVVNL, AVVNL & AVVNL - Rajasthan
iii) UPCL - Uttrakhand	vi) Engg Dept - UT Chandigarh	

3. Capacity of the generating station : 120 MW
4. Approved capital cost of the project : ₹105836.09lakh as on 31.03.2014 allowed by CERC vide order dtd. 06.09.2010 in petition No.57/2010
5. Authority which has approved the capital cost : CERC
6. Scheduled date of commercial operation : Already in Commercial Operation
7. Actual date of commercial operation : 24.07.2010
8. Capital cost on the date of commercial operation : ₹ 107917 lakhs
9. Details of tariff: (₹ in lakh)

	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined								
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	10683.14	22000.42	20966.43	21674.34	25481.51	25400.60	25331.44	25067.10	24901.33
2.	Primary Energy Charges	NA	Not Applicable								

10. A copy of the application made for determination of tariff is posted on the NHPC website: http://www.nhpcindia.com/tariff-petitions.htm.
11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the Secretary, Central Electricity Regulatory Commission, 3rd and 4th Floor, Chanderlok Building, 36 Janpath, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.

(A.K. Pandey)

Chief Engineer (Electrical), Commercial Division

Place : Faridabad

Date : 19.08.2014

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राष्ट्रीय

सहारा

सच कहने की हिम्मत

राष्ट्रीयता • कर्त्तव्य • समर्पण

देहरादून। बुधवार • 3 सितम्बर • 2014

एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

सीआईएन: एल40101एचआर1975जीओआई032564

एनएचपीसी कार्यालय परिसर, सेक्टर-33, फरीदाबाद - 121003 (हरियाणा)

अनुसूची

(विनियम 3 के क्लॉज (6) के अनुसरण में प्रकाशन हेतु)

1. उपरोक्त नाम के आवेदक ने **सेवा - II पावर स्टेशन** के लिए टैरिफ के निर्धारण हेतु केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष आवेदन दिया है।
2. उत्पादक स्टेशन के लाभार्थी राज्य हैं :

i) पीएसपीसीएल–पंजाब	iv) पीडीडी– जम्मू और कश्मीर	viii) यूपीपीसीएल–उत्तर प्रदेश
ii) टीपीसीडीएल, बिजलीएल एवं बीआरपीएल– दिल्ली	v) एचपीपीसी – हरियाणा	viii) जेवीवीएनएल, जेडीवीवीएनएल एवं एपीसीएल – राजस्थान
iii) यूपीसीएल – उत्तराखण्ड	vi) इंजीनियरिंग डिपार्टमेंट–केन्द्रीय शासित प्रदेश चंडीगढ़	

3. उत्पादक स्टेशन की क्षमता : 120 मेगावॉट
4. परियोजना की अनुमोदित पूंजी लागत : सीईआरसी के आदेश दिनांक 06.09.2010 द्वारा पेटीशन सं. 57/2010 में 31.03.2014 को ₹ 105836.00 लाख की अनुमति प्रदान की गई।
5. पूंजी लागत को अनुमोदित करने वाला प्राधिकरण : सीईआरसी
6. वाणिज्यिक प्रचालन की अनुसूचित तिथि : पहले से वाणिज्यिक प्रचालन में है।
7. वाणिज्यिक प्रचालन की वास्तविक तिथि : 24.07.2010
8. वाणिज्यिक प्रचालन की तिथि पर पूंजी लागत : ₹ 107917 लाख
9. टैरिफ के विवरण : (₹ लाख में)

	एक विद्युत उत्पादक स्टेशन	गत वर्ष का टैरिफ	वर्ष वार टैरिफ जिनका निर्धारण किया जाना है								
			2009-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	स्थायी प्रभार	लागू नहीं	16663.14	20020.42	20908.43	21674.34	22463.51	23283.09	24134.44	25087.10	26058.26
2.	गामनिक ऊर्जा प्रभार	लागू नहीं	लागू नहीं								

10. टैरिफ के निर्धारण के लिए किए गए आवेदन की प्रति एनएचपीसी की वेबसाइट http://www.nhpcindia.com/tariff-petitions.htm. पर पोस्ट की गई है।
11. आवेदन में निहित टैरिफ निर्धारण हेतु प्रस्तावों पर सुझाव एवं आपत्तियां, यदि कोई हों तो, लाभार्थी सहित किसी भी व्यक्ति द्वारा आवेदक को उसकी एक प्रति के साथ सचिव, केन्द्रीय विद्युत विनियामक आयोग, तृतीय तथा चतुर्थ मंजिल, मदनलोक भवन, 3&4 जंतरमंतर, नई दिल्ली-110 001 को इस सूचना के प्रकाशन की 30 दिनों के अन्दर भेजी जा सकती है।

(ए.के. पाण्डेय)

स्थान : फरीदाबाद
तारीख : 19.08.2014

मुख्य अभियंता (इलैक्ट्रिकल्स), तकनी. विभाग

16

91

NHPC Limited

(A Government of India Enterprise)

CIN: L40101HR1975GOI032564

NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

SCHEDULE

(To be published in pursuance of Clause (6) of Regulation 3)

1. The above named applicant has made an application before the Central Electricity Regulatory Commission, New Delhi for determination of tariff for Sewa - II Power Station.
2. The beneficiaries of the generating station are states of:

i) PSPCL -Punjab	iv) PDD -J&K	vii) UPPCL -Uttar Pradesh
ii) TPDDL, BYPL & BRPL -Delhi	v) HPPC -Haryana	viii) JVVNL, JdVVNL & AVVNL -Rajasthan
iii) UPCL -Uttrakhand	vi) Engg Dept -UTChandigarh	

3. Capacity of the generating station : 120 MW
4. Approved capital cost of the project : ₹105836.09 lakh as on 31.03.2014 allowed by CERC vide order dtd 06.09.2010 in petition No.57/2010.
5. Authority which has approved the capital cost : CERC
6. Scheduled date of commercial operation : Already in Commercial Operation
7. Actual date of commercial operation : 24.07.2010
8. Capital cost on the date of commercial operation : ₹ 107917 lakhs
9. Details of tariff: (₹ in lakh)

Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined								
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1. Annualised Charges	NA	16583.14	22030.42	20956.13	21674.51	25464.51	25400.90	25204.44	25067.10	24700.38
2. Primary Energy Charges	NA	Not Applicable								

10. A copy of the application made for determination of tariff is posted on the NHPC website: http://www.nhpcindia.com/tariff-petitions.htm.
11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the Secretary, Central Electricity Regulatory Commission, 3rd and 4th Floor, Chanderlok Building, 36 Janpath, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.

(A.K. Pandey)
Chief Engineer (Electrical), Commercial Division

Place : Faridabad
Date : 19.08.2014

3rd September, 2014

این ایچ پی سی لمیٹیڈ

(حکومت ہند کے زیر ملکیت ادارہ)

CIN L40101HR1975GOI032564
این ایچ پی سی آفس کمپلیکس، سیکٹر ۳۳، فرید آباد۔ 121003 (ہریانہ)

ٹیرف آرڈر

(ضابطہ ۳ کی دفعہ (1) کے مطابق مشتہر)

۱۔ مذکورہ بالا درخواست ہند نے سنٹرل الیکٹریسٹی ریگولیٹری کمیشن، نئی دہلی کے آفس میں سوراخ سیکٹر ۲۷، چندی گڑھ کے ٹریف کے تعین کے لئے ایک درخواست دائر کی ہے۔

۲۔ درج ذیل ریاستیں جو پیداواری اسٹیشن سے مستفید ہوں گے۔

۱۔ پی ایس پی سی ایل۔ پنجاب ۳۔ پی ڈی ای ڈی۔ یو ٹی چنڈی گڑھ ۷۔ ایچ پی پی سی۔ اتراکھنڈ
۲۔ پی ڈی ڈی ایف۔ یو ٹی ایل ۵۔ ایچ پی پی سی۔ ہماچل ۸۔ یو پی پی سی ایل۔ یو پی
۶۔ راجستھان

۳۔ ٹیرف کی تفصیلات: ۱۴۰۰ میگا واٹ

۴۔ پروجیکٹ کی منظور شدہ کیپٹل کاسٹ 105836.09 لاکھ روپے بتاریخ 31 مارچ 2014ء کے مطابق سی ای آر سی کی جانب سے (عارضی/حتمی) بتاریخ 00-09-2010 درخواست نمبر 57/2010 کے تحت اجازت۔

۵۔ انجمنوں نے ٹیرف کی منظوری کی درخواست کی

۶۔ کمرشل آپریشن کی شروعات کی تاریخ: کمرشل آپریشن پہلے ہی چالو کیا گیا۔

۷۔ کمرشل آپریشن کی کٹ آف تاریخ 24-07-2010

۸۔ کمرشل آپریشن کی تاریخ پر کیپٹل کاسٹ 107917 لاکھ روپے
(روپے لاکھوں میں)

۹۔ ٹیرف کی تفصیلات

بائنڈو پاور
پیداواری اسٹیشن — پچھلا سال — سال کے حساب سے ٹریف کے تعین کیلئے ٹریف

۱۔ سالانہ فکسڈ چارجز — این اے
۲۔ انرجی چارجز — این اے
۳۔ ٹوٹل چارجز

۱۰۔ ٹریف کے تعین سے متعلق درخواست دہندہ کی درخواست کی ایک کاپی این ایچ پی سی ویب سائٹ http://www.nhpcindia.com/tariff_petitions.htm پر دستیاب ہے۔

۱۱۔ اگر کسی بھی شخص بمعیت متعلقہ اداروں نے اپنی جانب سے ٹریف کے تعین سے متعلق اپنی تجاویز اعتراضات اگر ہوں تو وہ سیکرٹری سنٹرل الیکٹریسٹی ریگولیٹری کمیشن، فرسٹ اینڈ فورتھ فلور، چندر لوک بلڈنگ، ۳۶ جنپتھ، نئی دہلی۔ 110001 میں درخواست کی ایک کاپی درخواست دہندہ کے نام اس نوٹس کے شائع ہونے کے ۳۰ دن کے اندر اندر پیش کریں۔

(اے۔ کے۔ پانڈے)
چیف انجینئر (الیکٹریکل) کمرشل ڈویژن

جگہ: فرید آباد
تاریخ: 19-08-2014

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Pub.Date: 03.09.2014

NHPC Limited
Faridabad

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S. No	Publication/ Products	Language	Edition	Insertion Date	Hue	Size	Total Space	Rate (In Rs Per Sq.cm)	Amount
1	Business Stadard	English/Hindi	Delhi	03.09.2014	BW		96	540.00	51840.00
2	Indian Express+Jansatta	English/Hindi	Lucknow	03.09.2014	BW		96	500.00	48000.00
3	The Tribune+Dainik Tribune	Hindi	Chandigarh	03.09.2014	BW		96	874.00	83904.00
4	DNA	English	Jaipur	03.09.2014	BW		96	100.00	9600.00
5	Lokmat	Hindi	Jaipur	03.09.2014	BW		96	100.00	9600.00
6	Nawan Zamana	Punjabi	Jalandhar	03.09.2014	BW		96	105.00	10080.00
7	Pioneer	English	Dehradun	03.09.2014	BW		96	350.00	33600.00
8	Rashtriya Sahara	Hindi	Dehradun	03.09.2014	BW		96	400.00	38400.00
9	State Times	English	Jammu	03.09.2014	BW		96	220.00	21120.00
10	Aftab	Urdu	Srinagar	03.09.2014	BW		96	125.00	12000.00
								Total	319144.00
								Service Tax 1.85%	5898.39
								Grand Total	325042.39

Rupees Three Lakh Twenty Four Thousand Fourty Two and Thirty Nine Paisa Only

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ii) Service Tax No.: AACCG 4943R ST 001
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E. & O. E.

Prepared by

Checked by

GARUDA ADVERTISING PVT. LTD.

Authorised Signatory

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Annexure-VIII

NHPC LTD.

DOMESTIC FINANCE SECTION

STATEMENT SHOWING YEAR WISE SAVING ON ACCOUNT OF REFINANCING OF TERM LOANS WITH LOAN/BONDS IN R/O SEWA-II DURING THE PERIOD 2014-19

Amount Rs. in Lacs

S. No.	Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL
A	Net Normative Loan - Opening as per Form-13A	58906.46	54176.66	48472.17	42603.08	36761.00	
B	Net Normative Loan - Closing as per Form-13A	54176.66	48472.17	42603.08	36761.00	30997.81	
C	Average Normative Loan during the Year **(A+B)/2**	56541.56	51324.42	45537.63	39682.04	33879.41	
D	Weighted Average rate of Interest if refinancing had not taken place as per **Annexure - I**	9.86%	9.80%	9.06%	8.22%	8.23%	
E	Weighted Average rate of Interest after refinancing as per Form-13A	9.86%	9.80%	9.06%	7.77%	7.85%	
F	Saving in weighted average rate of Interest due to refinancing **(D-E)**	0.00%	0.00%	0.00%	0.45%	0.38%	
G	**Saving Amount in Interest due to refinancing (CxF)**	**0.00**	**0.00**	**0.00**	**178.57**	**128.74**	**307.31**

Chief (f) - Treasury

Mgr. (f) - I/c

Mgr. (f) - DFS 10/9/18

DM(f)

Annexure-I

Calculation of Weighted Average Rate of Interest on Loans[1] if refinancing had not taken place

Name of the Company NHPC LTD
Name of the Power Station SEWA-II Power Station

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6
LIC					
Gross loan - Opening	13600.00	13600.00	13600.00	13600.00	13600.00
Cumulative repayments of Loans upto previous year	2266.67	3400.00	4533.34	5666.67	6800.00
Net loan - Opening	11333.33	10200.00	9066.66	7933.33	6800.00
Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	1133.33	1133.33	1133.33	1133.33	1133.33
Net loan - Closing	10200.00	9066.66	7933.33	6800.00	5666.66
Average Net Loan	10766.66	9633.33	8500.00	7366.66	6233.33
Rate of Interest on Loan	9.118%	9.118%	9.118%	9.118%	9.118%
Interest on loan	964.29	863.22	757.62	654.14	550.52
PFC					
Gross loan - Opening	41300.00	41300.00	41300.00	41300.00	41300.00
Cumulative repayments of Loans upto previous year	19617.50	23747.50	27877.50	32007.50	36137.50
Net loan - Opening	21682.50	17552.50	13422.50	9292.50	5162.50
Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	4130.00	4130.00	4130.00	4130.00	4130.00
Net loan - Closing	17552.50	13422.50	9292.50	5162.50	1032.50
Average Net Loan	19617.50	15487.50	11357.50	7227.50	3097.50
Rate of Interest on Loan	10.54%	10.54%	10.54%	7.93%	7.93%
Interest on loan	2030.42	1598.99	1041.61	545.10	217.59
TOTAL LOANS					
Gross loan - Opening	**54900.00**	**54900.00**	**54900.00**	**54900.00**	**54900.00**
Cumulative repayments of Loans upto previous year	21884.17	27147.50	32410.84	37674.17	42937.50
Net loan - Opening	33015.83	27752.50	22489.16	17225.83	11962.50
Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	5263.33	5263.33	5263.33	5263.33	5263.33
Net loan - Closing	27752.50	22489.16	17225.83	11962.50	6699.16
Average Net Loan	30384.16	25120.83	19857.50	14594.16	9330.83
Interest on loan	2994.71	2462.21	1799.23	1199.24	768.11
Weighted average Rate of Interest on Loans	**9.86%**	**9.80%**	**9.06%**	**8.22%**	**8.23%**

Chief (F) - Treasury Mgr. (F) - I/c Mgr. (F) - Dfs DM (F)

Annexure to Form -13

NHPC LTD
SEWA H.E PROJECT STAGE-II

NHPC LTD
SEWA-II Power Station

Calculation of Interest taken in Form 13

Figures in lacs

Sl. No.	Pricipal	Date of Repayment	Amount of Installment	From	To	Days	Interest Rate (%)	Interest	Intt. in form 13
1	LIC								
	11333.33			01-Apr-14	29-Apr-14	29	9.118%	82.10	
	10766.67	30-Apr-14	566.67	30-Apr-14	30-Oct-14	184	9.118%	494.89	
	10200.00	31-Oct-14	566.67	31-Oct-14	31-Mar-15	152	9.118%	387.30	964.29
	10200.00			01-Apr-15	29-Apr-15	29	9.118%	73.89	
	9633.33	30-Apr-15	566.67	30-Apr-15	30-Oct-15	184	9.118%	442.79	
	9066.67	31-Oct-15	566.67	31-Oct-15	31-Mar-16	153	9.118%	346.53	863.22
	9066.67			01-Apr-16	29-Apr-16	29	9.118%	65.68	
	8500.00	30-Apr-16	566.67	30-Apr-16	30-Oct-16	184	9.118%	390.70	
	7933.33	31-Oct-16	566.67	31-Oct-16	31-Mar-17	152	9.118%	301.24	757.62
	7933.33			01-Apr-17	29-Apr-17	29	9.118%	57.33	
	7366.67	30-Apr-17	566.67	30-Apr-17	30-Oct-17	184	9.118%	338.61	
	6800.00	31-Oct-17	566.67	31-Oct-17	31-Mar-18	152	9.118%	258.20	654.14
	6800.00			01-Apr-18	29-Apr-18	29	9.118%	48.84	
	6233.33	30-Apr-18	566.67	30-Apr-18	30-Oct-18	184	9.118%	286.51	
	5666.67	31-Oct-18	566.67	31-Oct-18	31-Mar-19	152	9.118%	215.17	550.52
								3789.79	**3789.79**
2	PFC								
	21682.50			01-Apr-14	14-Apr-14	14	10.54%	87.66	
	20650.00	15-Apr-14	1032.50	15-04-2014	14-Jul-14	91	10.54%	542.64	
	19617.50	15-Jul-14	1032.50	15-07-2014	14-Oct-14	92	10.54%	521.17	
	18585.00	15-Oct-14	1032.50	15-10-2014	14-Jan-15	92	10.54%	493.74	
	17552.50	15-Jan-15	1032.50	15-01-2015	31-Mar-15	76	10.54%	385.21	2030.42
	17552.50			01-04-2015	14-Apr-15	14	10.54%	70.96	
	16520.00	15-Apr-15	1032.50	15-04-2015	14-Jul-15	91	10.54%	434.11	
	15487.50	15-Jul-15	1032.50	15-07-2015	14-Oct-15	92	10.54%	411.45	
	14455.00	15-Oct-15	1032.50	15-10-2015	14-Jan-16	92	10.54%	384.02	
	13422.50	15-Jan-16	1032.50	15-01-2016	31-Mar-16	77	10.54%	298.45	1598.99
	13422.50			01-04-2016	14-Apr-16	14	10.54%	54.26	
	12390.00	15-Apr-16	1032.50	15-04-2016	14-Jul-16	91	10.54%	325.58	
	11357.50	15-Jul-16	1032.50	15-07-2016	14-Oct-16	92	10.54%	301.73	
	10325.00	15-Oct-16	1032.50	15-10-2016	15-Jan-17	93	7.93%	208.62	
	9292.50	16-Jan-17	1032.50	16-01-2017	31-Mar-17	75	7.93%	151.42	1041.61
	9292.50			01-04-2017	14-Apr-17	14	7.93%	28.26	
	8260.00	15-Apr-17	1032.50	15-04-2017	14-Jul-17	91	7.93%	163.31	
	7227.50	15-Jul-17	1032.50	15-07-2017	14-Oct-17	92	7.93%	144.46	
	6195.00	15-Oct-17	1032.50	15-10-2017	14-Jan-18	92	7.93%	123.83	
	5162.50	15-Jan-18	1032.50	15-01-2018	31-Mar-18	76	7.93%	85.24	545.10
	5162.50			01-04-2018	14-Apr-18	14	7.93%	15.70	
	4130.00	15-Apr-18	1032.50	15-04-2018	14-Jul-18	91	7.93%	81.65	
	3097.50	15-Jul-18	1032.50	15-07-2018	14-Oct-18	92	7.93%	61.91	
	2065.00	15-Oct-18	1032.50	15-10-2018	14-Jan-19	92	7.93%	41.28	
	1032.50	15-Jan-19	1032.50	15-01-2019	31-Mar-19	76	7.93%	17.05	217.59
								5433.71	**5433.71**

Chief (f) - Treasury Mgr. (f) - I/c Mgr. (f) - DTL DM (f)

Annexure-II

NHPC LTD.

DOMESTIC FINANCE SECTION

STATEMENT SHOWING PROJECT WISE COST OF REFINANCING UP TO 31.03.2019

Amount in Rs.

NAME OF PROJECTS	Trusteeship Fee, Credit Rating-CARE, RTA, Listing-NSE/BSE, NSDL/CDSL, DTD Stamp Duty, DTD Registration Consultant, Cerification-Utilization/Security Coverage, Charge for V and V1 Series Bonds				Trusteeship Fee, Credit Rating-CARE, RTA, Listing-NSE/BSE, NSDL/CDSL, DTD Stamp Duty, DTD Registration Consultant, Cerification-Utilization/Security Coverage, Charge for W1 and W2 Series Bonds				Premium on Prepayment of term loan from PFC Ltd.				TOTAL REFINANCING COST			
	F/Y 2016-17	F/Y 2017-18	F/Y 2018-19	TOTAL up to F/Y 2018-19	F/Y 2016-17	F/Y 2017-18	F/Y 2018-19	TOTAL up to F/Y 2018-19	F/Y 2016-17	F/Y 2017-18	F/Y 2018-19	TOTAL up to F/Y 2018-19	F/Y 2016-17	F/Y 2017-18	F/Y 2018-19	TOTAL up to F/Y 2018-19
Chamera-III Power Station		2,31,717	20,268	2,31,717	-	-	-	-	-	-	-	-	-	2,31,717	20,268	2,51,985
Chutak Power Station		747	64	747	-	29,852	1,820	29,852	-	33,04,000	-	33,04,000	-	33,34,599	1,884	33,36,483
Nimmo-Bazgo Power Station		5,882	516	5,882	-	83,069	5,060	83,069	-	-	-	-	-	88,951	5,576	94,527
Parbati-iii Power Station	5,02,202	59,493	49,136	5,61,695	-	1,84,337	11,232	1,84,337	-	-	-	-	5,02,202	2,43,830	60,368	8,06,400
Sewa-II Power Station	-	-	-	-	-	69,136	4,212	69,136	-	63,96,338	-	63,96,338	-	64,65,474	4,212	64,69,686
Teesta-V Power Station	-	-	-	-	-	17,792	1,084	17,792	-	16,46,100	-	16,46,100	-	16,63,892	1,084	16,64,976
TLDP-III Power Station	2,13,275	25,266	20,868	2,38,541	-	2,69,282	16,408	2,69,282	-	99,56,250	-	99,56,250	2,13,275	1,02,50,798	37,276	1,05,01,349
TLDP-IV Power Station	-	-	-	-	-	1,88,229	11,472	1,88,229	4,31,25,000	-	-	4,31,25,000	4,31,25,000	1,88,229	11,472	4,33,24,701
Uri-II Power Station	4,82,590	57,170	47,216	5,39,760	-	1,84,560	11,248	1,84,560	-	-	-	-	4,82,590	2,41,730	58,464	7,82,784
TOTAL SAVING OF O&M	**11,98,067**	**3,80,275**	**1,38,068**	**15,78,342**	**-**	**10,26,257**	**62,536**	**10,26,257**	**4,31,25,000**	**2,13,02,688**	**-**	**6,44,27,688**	**4,43,23,067**	**2,27,09,220**	**2,00,604**	**6,72,32,891**
Parbati-II		67,899	5,940	67,899	-	8,66,900	52,828	8,66,900	-	6,44,72,250	-	6,44,72,250	-	6,54,07,049	58,768	6,54,65,817
Kishanganga		58,894	5,152	58,894	-	30,914	1,884	30,914	-	-	-	-	-	89,808	7,036	96,844
Subansiri Lower Project		2,85,006	24,932	2,85,006	-	93,682	5,708	93,682	-	-	-	-	-	3,78,688	30,640	4,09,328
TOTAL O&M PROJECTS	**-**	**4,11,799**	**36,024**	**4,11,799**	**-**	**9,91,496**	**60,420**	**9,91,496**	**-**	**6,44,72,250**	**-**	**6,44,72,250**	**-**	**6,58,75,545**	**96,444**	**6,59,71,989**
GTRAND TOTAL	**11,98,067**	**7,92,074**	**1,74,092**	**19,90,141**	**-**	**20,17,753**	**1,22,956**	**20,17,753**	**4,31,25,000**	**8,57,74,938**	**-**	**12,88,99,938**	**4,43,23,067**	**8,85,84,765**	**2,97,048**	**13,32,04,880**

Chief (f) - Treasury

Mgr. (f) - I/C

10/9/18
Mgr. (f) - 2fs

DM(f)

PETITION NO. ____/GT/2018

Tariff Petition for determination of final tariff for the period 2014-2019 in respect of Sewa-II Power Station

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)

Volume-II

COMMERCIAL DIVISION

N.H.P.C. OFFICE COMPLEX,
SECTOR-33, FARIDABAD (HARYANA)-121003

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Annexure-IX



ANNUAL BALANCE SHEET
(As on 31.03.15)

SEWA-II POWER STATION
MASHKA (J&K)

FINANCIAL YEAR 2014-15

BEFORE CLOSING ENTRY

NHPC LIMITED

Name of the Unit : SEWA-II POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2015

(Amount in ₹)

	PARTICULARS	Note No.	As at 31st March, 2015		As at 31st March, 2014	
I.	EQUITY AND LIABILITIES					
(1)	SHAREHOLDERS' FUNDS					
(a)	Share Capital	2		-		-
(b)	Reserves and Surplus	3		855599364		935397987
(2)	NON-CURRENT LIABILITIES					
(a)	Long Term Borrowings	4		-		-
(b)	Deferred Tax Liabilities	5		-		-
(c)	Other Long Term Liabilities	6		540654		1745859
(d)	Long Term Provisions	7		-		-
(3)	CURRENT LIABILITIES					
(a)	Trade Payables	8		30848407		30508363
(b)	Other Current Liabilities	9		75994809		98244832
(c)	Short Term Provisions	7		24362473		26370659
(4)	FUND FROM C.O.	2A		7484411832		7841262366
	TOTAL			8471757539		8933530066
II.	ASSETS					
(1)	NON-CURRENT ASSETS					
(a)	Fixed Assets					
	(i) Tangible Assets	10.1	8376612379		8797785448	
	(ii) Intangible Assets	10.2	34843122		36387679	
	(iii) Capital Work In Progress	11.1	2051070		32852416	
	(iv) Intangible Assets under development	11.2	-		-	
(b)	Non Current Investments	12	-		-	
(c)	Long Term Loans and Advances	13	19755908		17943572	
(d)	Other Non Current Assets	14.1	-		-	
	Sub-total		8433262479		8884969115	
(e)	Non Current Assets - Regulatory Assets	14.2	-	8433262479	-	8884969115
(2)	CURRENT ASSETS					
(a)	Current Investments	15		-		-
(b)	Inventories	16		13833338		24739164
(c)	Trade Receivables	17		-		-
(d)	Cash & Bank Balances	18		236407		779280
(e)	Short Term Loans and Advances	13		22445202		21115062
(f)	Other Current Assets	19		1980113		1927445
	TOTAL			8471757539		8933530066

Significant Accounting Policies 1

Other Explanatory Statements to Accounts 29

Note 1 to 29 form integral part of the Accounts

SEWA-II POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For M/s S.N. Nanda & Co.
Chartered Accountants
FRN : 000685N

(CA Gaurav Nanda)
(Partner)
Membership No. 500417

Place: - N.Delhi

Date: - 22.4.15

(Hemant Kumar)
Assistant Manager (Fin)

(S.Rastogi)
Manager (Finance)

Chief Engineer I/C

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : SEWA-II POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015

(Amount in ₹)

		Note No.	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
INCOME						
i)	Revenue from Operations	20		2482888204		2440118001
ii)	Other Income	21		31305764		132139252
	TOTAL REVENUE			2514193968		2572257253
EXPENDITURE						
i)	Generation, Administration and Other Expenses	22		353501342		310363341
ii)	Employee Benefits Expense	23		439050709		422991070
iii)	Finance Cost	24		299729830		328532566
iv)	Depreciation & Amortization Expense	25		567201534		562173439
	TOTAL EXPENDITURE			1659483415		1624060416
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax				854710553		948196837
	Prior Period Items (net)	26		(888811)		12798850
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax				855599364		935397987
	Exceptional items			-		-
Profit before extraordinary items, Rate Regulated Activities and Tax				855599364		935397987
	Extraordinary items			-		-
Profit before Rate Regulated Activities (RRA) and Tax				855599364		935397987
	Rate Regulatory Income / (Expenses)			-		-
PROFIT BEFORE TAX				855599364		935397987
	Tax Expenses	27				
i)	Current Tax			-		-
ii)	Adjustments relating to earlier periods			-		-
iii)	Deferred Tax			-		-
	Total Tax Expenses			-		-
Profit for the period from continuing operations				855599364		935397987
	Profit from discontinuing operations			-		-
	Tax expense of discontinuing operations			-		-
Profit from discontinuing operations after tax				-		-
Profit for the year				855599364		935397987

Other Explanatory Statements to Accounts 29
Note 1 to 29 form integral part of the Accounts

SEWA-II POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For M/s S.N. Nanda & Co.
Chartered Accountants
FRN : 000685N

(CA Gaurav Nanda)
Partner
Membership No.

Place: - N. Delhi
Date: - 22.4.15

(Hemant Kumar)
Assistant Manager (Fin)

(S.Rastogi)
Manager (Finance)

Chief Engineer I/C

FARIDABAD

Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

The financial statements are prepared on accrual basis of accounting under the historical cost convention in accordance with Accounting Principles Generally Accepted in India(GAAP), provisions of the Companies Act 2013, Accounting Standards specified under Section 133 of the Companies Act,2013 read with Rule 7 of the Companies(Accounts) Rules, 2014 and the provisions of the Electricity Act, 2003, to the extent applicable.

1.2 USE OF ESTIMATES

The preparation of financial statements in conformity with the GAAP requires the management to make estimates and assumptions on a reasonable and prudent basis taking into account all available information that affect the reported amount of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statements and the amounts of revenue and expenses during the reported period. Actual results could differ from those estimates & assumptions. Any revision in the estimate is recognized in the period in which the same is determined.

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

2.1.1 Fixed assets are stated at cost of acquisition/construction less accumulated depreciation/amortisation and impairment losses, if any. In cases where final settlement of bills with contractors is pending, but the asset is complete and ready for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

2.1.2 Assets created on land not belonging to the Company are included under fixed assets.

2.1.3 Payments made/ liabilities created provisionally towards compensation, rehabilitation and other expenses relatable to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

2.2.1 Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate

NHPC LIMITED FARIDABAD

facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

2.2.2 Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses, if any and is recognised as intangible asset.

2.3 CAPITAL WORK IN PROGRESS

2.3.1 Capital work-in-progress is carried at cost. Administrative & general overhead and other expenditure attributable to construction of the project are accumulated under 'Expenditure During Construction (EDC)' and are subsequently allocated on systematic basis over major immovable assets, other than land and infrastructural facilities, on commissioning of the project.

2.3.2 Expenditure on maintenance, up-gradation etc. of common public facilities in projects under construction is charged to 'Expenditure during Construction (EDC)'.

2.3.3 Expenditure in relation to Survey and Investigation of the projects is carried as Capital Work in Progress. Such expenditure is either capitalized as cost of Project on completion of the construction of the project or the same is charged to the Statement of Profit & Loss in the year in which it is decided to abandon such project.

2.3.4 Capital expenditure incurred for creation of facilities, over which the company does not have control but the creation of which is essential principally for construction of the project, is charged to 'Expenditure during Construction (EDC)'. Subsequent to completion of the Project, expenditure on creation of facilities over which the company does not have control is charged to "Statement of Profit & Loss."

3. MACHINERY SPARES

3.1 (a) Machinery spares procured along with the Plant & Machinery or subsequently and whose use is expected to be irregular are capitalized separately, if cost of such spares is known and depreciated fully over the residual useful life of the related plant and machinery at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery. If cost of such spares is not known particularly when procured

NHPC LTD FARIDABAD

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along with mother plant, these are capitalized & depreciated along with mother plant at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery.

(b) Written Down Value (WDV) of spares is charged off to Statement of Profit & Loss in the year in which such spares are replaced in place of retrieved spares, provided the spares so retrieved do not have any useful life. Similarly, value of such spares, procured & replaced in place of retrieved spares, is charged off to Statement of Profit & Loss in that year itself, provided spares so retrieved do not have any useful life.

(c) When the useful life of the related fixed asset expires and asset is retired from active use, such spares are valued at net book value or net realizable value whichever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.

3.2 Other machinery spares are treated as "stores & spares" forming part of the inventory.

4. RATE REGULATED ACTIVITIES

Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit & Loss i.e. not allowed to be capitalized as part of cost of relevant fixed asset in accordance with the Accounting Standards, but is nevertheless permitted by Central Electricity Regulatory Commission(CERC), the regulator, to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as a Regulatory Asset and corresponding Regulatory Income is recognised, as per the Guidance Note on Accounting for Rate Regulated Activities issued by the Institute of Chartered Accountants of India(ICAI), if it fulfils the conditions for such recognition laid down in the ibid Guidance Note.

5. DEPRECIATION & AMORTISATION

5.1 Depreciation on additions to /deductions from tangible assets during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

5.2.1 Depreciation on tangible assets of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.

NHPC LIMITED FARIDABAD

5.2.2 Depreciation on tangible assets of other than Operating Units of the company is charged on straight-line method to the extent of 90% of the cost of asset following the rates as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.

5.2.3 Depreciation in respect of following assets is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

5.2.4 Temporary erections are depreciated fully (100%) in the year of acquisition / capitalization by retaining Re. 1/- as WDV.

5.3 Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.

5.4 Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.

5.5 Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, , whichever is earlier, starting from the year in which it is acquired.

5.6 Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project.

5.7.1 Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified by CERC, vide Tariff Regulation 2014.

5.7.2 Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

5.8 Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC Regulations for such assets, whichever is higher.

5.9 Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated

NHPC LTD FARIDABAD

prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC regulations.

5.10 Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.

6. INVESTMENTS

6.1 Long term Investments are carried at cost. Provision for diminution is made to recognise a decline, other than temporary, in the value of such investments.

6.2 Current Investments are valued at lower of cost and fair value determined on an individual investment basis.

7. INVENTORIES

7.1 Stores & Spares are valued at cost, determined on weighted average basis, or net realizable value whichever is lower.

7.2 Dimunition in the value of obsolete, unservicable and surplus stores and spares, identified on a systematic basis, is provided in the accounts.

8. FOREIGN CURRENCY TRANSACTIONS

8.1 Transactions in foreign currency are initially recorded at exchange rates prevailing on the date of transaction. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the exchange rate prevailing on the Balance Sheet date.

8.2 Exchange differences are recognised as income & expenses in the period in which they arise in Statement of Profit & Loss in case of operational stations and to EDC in case of projects under construction. However, exchange differences in respect of liabilities relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to 01/04/2004 are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress.

9. EMPLOYEE BENEFITS

9.1 Employee benefits consist of provident fund, pension, gratuity, post retirement medical facilities, leave benefits (including compensated absences) and other terminal benefits.

NHPC LIMITED FARIDABAD

9.2 Company contribution paid/payable during the year to Employees Defined Contribution Superannuation Scheme for providing pension benefits and Provident Fund scheme is accounted for and paid to respective funds which are administered through separate trusts.

9.3 The liability for retirement benefits of employees in respect of Gratuity is ascertained at the year end on the basis of actuarial valuation and paid to the Gratuity trust.

9.4 The liability for leave benefits (including compensated absences), post retirement medical benefits, allowance on retirement/death and memento on superannuation to employees is ascertained at the year end on the basis of actuarial valuation.

10. REVENUE

10.1 (a) Sale of energy is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards income tax are accounted for on year to year basis.

(b) Incentives/Disincentives are recognised as per tariff notifications. In case of Power Station where tariffs have not been notified, incentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

(c) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

(d) Advance against depreciation considered as deferred income in earlier years is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

10.2 Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

10.3 Interest on investments is accounted for on accrual basis. Dividend income is recognized when right to receive the same is established.

10.4 Interest/Surcharge recoverable from customers/Liquidated damages /interest on advances to contractors are recognised when no significant uncertainty as to measurability and collectability exists.

11. MISCELLANEOUS

11.1 Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

11.2 Prepaid expenses and prior period expenses/income of items of Rs.50,000/- and below are charged to natural heads of accounts.

11.3 Insurance claims are accounted for based on certainty of realization.

12. BORROWING COST

Borrowing costs attributable to the qualifying tangible assets during construction/renovation & modernisation are capitalised. Other borrowing costs are recognised as an expense in the period in which they are incurred.

13. TAXES ON INCOME

Tax on income for the current period is determined on the basis of taxable income under the Income Tax Act, 1961.

Deferred tax is recognized on timing differences between the accounting income and taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. Deferred tax assets are recognized and carried forward to the extent there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax recovery adjustment account is credited/debited to the extent tax expense is chargeable from the beneficiaries in future years.

14. IMPAIRMENT OF ASSETS

The company assesses at each balance sheet date whether there is any indication that cash generating unit (CGU) is impaired based on internal/external indicators. If any such indication exists, company estimates the recoverable amount of the CGU. An impairment loss is recognized in the Statement of Profit and Loss where the carrying amount exceeds the recoverable amount of the cash generating units. An impairment loss is reversed if there is a change in the recoverable amount and such loss either no

NHPC LIMITED FARIDABAD

longer exists or has decreased. Rate Regulated Assets are also tested for impairment at each Balance Sheet Date.

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date and are not discounted to present value.

Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.Contingent assets are not recognised in the Financial Statements.

16. CASH FLOW STATEMENTS

Cash flow statement is prepared in accordance with the indirect method prescribed in the relevant Accounting Standard.



Note no. 2 SHARE CAPITAL (Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
	..... NIL						

Note no. 2A Funds from Corporate Office (Transfer Accounts) (Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
	FUNDS FROM CORPORATE OFFICE		140101		8776660353		9165790037
	C.O.(FDB)		150101		(2066562013)		(1833402497)
	IUT Closing Entries		159001		-		-
	L.O. MUMBAI		151101		-		-
	L.O. LUCKNOW		151201		-		-
	RO-JAMMU		150301		18117074		16178294
	LO-BANIKHET		150401		380358		1051120
	LO-KOLKATA		150501		-		-
	LO-CHANDIGARH		150601		(2963)		216807
	RO-ITANAGAR		151001		-		(5207)
	RO-SILIGURI		151301		-		19187
	LO-DEHRADUN		155901		-		-
	BAIRASIUL		152101		(52301)		(187435)
	LOKTAK		152201		73539		(21745)
	SALAL		152301		(207130)		(47754)
	TANAKPUR		152401		(7204)		(205815)
	CHAMERA-I		152501		23473371		20542959
	URI - I		152601		460467		28922
	RANGIT		152701		(53455)		15050
	CHAMERA-II		152801		(39241)		(229861)
	DULHASTI		152901		721641		3492
	DHAULIGANGA-I		153001		(50)		45150
	TEESTA-V		153101		-		-
	CHAMERA-III		153501		(268209)		(454727)
	CHUTAK		154201		22383		(23336)
	TLDP-III		154401		(5021)		(6531)
	PARBATI -II		153201		565870		(292083)
	PARBATI-III		153301		(72134)		3095
	SEWA-II		153401		-		-
	URI - II		153701		1862451		81149
	KISHANGANGA		153801		62354		-
	BURSUR		153901		(297734)		-
	NIMMO BAZGO		154101		240736		-
	TLDP-IV		154501		-		(368804)
	TEESTA-IV		156201		(92471)		-
	SUBANSARI LOWER		154701		(36745)		617355
	DIBANG		155401		-		-
	TAWANG I & II		155701		-		-
	KOTLIBHEL 1A		155501		151500		-
	INVESTIGATION PROJECTS, UTTRAKHAND		156601		-		-
	KOTLIBHEL IB & II		156701		-		-
	MANGDECHU PROJECT TECHNICAL COORDINATION CELL		157801		-		-
	RE-SRINAGAR		158401		6500		-
	RE-LEH		158501		-		-
	RE-BHUVNESWAR		158801		-		-
	RE-JAMMU		158901		166266		-
	RE-CHATIS		159201		-		-
	RE- PURULIA		159301		-		-
	RE-PATNA		159401		109666		-
	PORT BLAIR		159701		-		-
	BRRP		159801		44003		-
	CHEQUE PAID ACCOUNT		15##02, 03		122202000		333800000
	CHEQUE COLLECTED ACCOUNT		15##20 to 40		(8676959)		(15766265)
	CENTRALIZED EMPLOYEE PAYMENT ACCOUNT				315730987		74312304
	CENTRALIZED VENDOR PAYMENT ACCOUNT				299733943		79569505
			Total		7484411832		7841262366

NHPC LIMITED FARIDABAD

Note no. 3 RESERVE AND SURPLUS (Amount in Rupees)

PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
Capital Reserve		-		-
Capital Redemption Reserve		-		-
Securities Premium Account		-		-
General Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
Less: Utilised for buy back during the	-		-	
Less: Tranfer to Capital Redemption Reserve	-		-	
As at Balance Sheet date		-		-
Bond Redemption Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Self Insurance Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
	-		-	
Less: - Adjustment on account of Claim	-		-	
As at Balance Sheet date		-		-
Corporate Social Responsibility Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
As at Balance Sheet date		-		-
Research & Development Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Surplus *		855599364		935397987
Total		855599364		935397987
* Surplus				
Profit for the Year as per Statement of Profit and Loss		855599364		935397987
Adjustment arising out of transition provisions for recognising Rate Regulated Assets		-		-
Balance brought forward		-		-
Add:				
Amount Written Back From Bond Redemption Reserve		-		-
Write Back From Capital Reserve		-		-
Write Back From Other Reserve		-		-
Amount Utilised From Self Insurance Fund		-		-
Tax On Dividend Write Back		-		-
Write Back From Corporate Social Responsibility Fund		-		-
Write Back From Research & Development Fund		-		-
Balance available for Appropriation		855599364		935397987
Less:				
Transfer to Bond Redemption Reserve		-		-
Transfer to Self Insurance Fund		-		-
Transfer to Corporate Social Responsibility Fund		-		-
Transfer to Research & Development Fund		-		-
Dividend :				
- Interim		-		-
- Proposed		-		-
Tax on Dividend				
- Interim		-		-
- Proposed		-		-
Balance carried forward		855599364		935397987

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Note no. 4 LONG TERM BORROWINGS (Amount in Rupees)

	PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
		Total Borrowings	Less: - Current Maturities	Long Term Borowing	Total Borrowings	Less: - Current Maturities	Long Term Borowing
	Bonds						
	- Secured	-	-	-	-	-	-
	- Unsecured	-	-	-	-	-	-
	Term Loans						
	• From Banks						
	- Secured	-	-	-	-	-	-
	- Unsecured	-	-	-	-	-	-
	• From Other Parties						
	- Secured	-	-	-	-	-	-
	- Unsecured	-	-	-	-	-	-
		-	-	-	-	-	-
	Aggregate amount of loans guaranteed by directors			-			-
	Aggregate amount of loans guaranteed by Govt. of India			-			-
	Amount of default in repayment of loans and interest as at 31.12.2014			-			-
	Period of default in repayment of loans and interest as at 31.12.2014			-			-

Note no. 5 DEFERRED TAX LIABILITIES / ASSETS (Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
	Deferred Tax Liability						
	Depreciation						
	Less: Deferred Tax Assets						
	Provision for doubtful debts, inventory and others						
	Provision for employee benefit schemes						
	Deferred Tax Liability				-		-
	Less: Recoverable				-		-
	Deferred Tax Liability (Net)				-		-

Note no. 6 OTHERS LONG TERM LIABILITIES (Amount in Rupees)

		As at 31st March, 2015			As at 31st March, 2014		
		Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
a)	Trade Payables						-
b)	Others						
	Deposits/ retention money	9532985	8992331	540654	10421320	8675461	1745859
	Income received in advance	-	-	-	-	-	-
	Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
	Deferred Income from Foreign Currency Fluctuation	-	-	-	-	-	-
		9532985	8992331	540654	10421320	8675461	1745859

NHPC FARIDABAD

Note no. 7 PROVISIONS (Amount in Rupees)

	PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
		Long Term	Short Term	Total	Long Term	Short Term	Total
a)	PROVISION FOR EMPLOYEE BENEFITS						
	(provided for on basis of actuarial valuation)						
i)	Provision for leave encashment						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-	20241345		-	13284471	
	Amount used during the year/period	-	20241345		-	13284471	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
ii)	Provision for REHS						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-	330813		-	326417	
	Amount used during the year/period	-	330813		-	326417	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
iii)	Provision for TTA (Baggage Allowance on Retirement)						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-	-		-	23550	
	Amount used during the year/period	-	-		-	23550	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
iv)	Provision for Memento						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-	100000		-	55000	
	Amount used during the year/period	-	100000		-	55000	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
	Others						
v)	Provision for Wage Revision						
	As per last Balance Sheet	-	5243805		-	6244713	
	Additions during the year/period	-	444200		-	(1000908)	
	Amount used during the year/period	-			-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	5688005		-	5243805	
	Less: Advance paid	-	5688005		-	5243805	
	Closing Balance (Net of advance)	-	-	-	-	-	-
vi)	Provision for Performance Related Pay/Incentive						
	As per last Balance Sheet	-	15628214		-	16897244	
	Additions during the year/period	-	24362473		-	15628214	
	Amount used during the year/period	-	13526306		-	16416847	
	Amount reversed during the year/period	-	2101908		-	480397	
	Closing Balance	-	24362473	24362473	-	15628214	15628214
vii)	Provision for Superannuation /Pension Fund						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-			-	-	
	Amount used during the year/period	-			-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
b)	Provision for Taxation						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-			-	-	
	Amount adjusted during the year/period	-			-	-	
	Amount used during the year/period	-			-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
c)	Provision for Proposed Dividend						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-			-	-	
	Amount used during the year/period	-			-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-

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d)	Tax on Proposed Dividend						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-			-	-	
	Amount used during the year/period	-			-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
	PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
e)	Provision For Tariff Adjustment						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-			-	-	
	Amount used during the year/period	-			-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
f)	Provision For Committed Capital Expenditure						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period				-	-	
	Amount used during the year/period				-	-	
	Amount reversed during the year/period				-	-	
	Closing Balance	-	-	-	-	-	-
g)	Provision - Others						
	As per last Balance Sheet	-	10742445		-	-	
	Additions during the year/period				-	10742445	
	Amount used during the year/period		10742445		-	-	
	Amount reversed during the year/period				-	-	
	Closing Balance	-	-	-	-	10742445	10742445
	Total	-	24362473	24362473	-	26370659	26370659

Explanatory Note: -

1) Provision of Rs. 0.044 Crore (Cumulative provision Rs. 0.569 Crore) has been made under the head "Provision for wage revision" towards the "Personal Adjustment Pay (fitment benefits) pending settlement of the same as the matter is subjudiced. The said amount is already stands paid to the employees and shown as "Advance Paid".

2) Out of provisions under group Provision - Others, an amount of Rs. NIL (Previous period Rs. NIL) stands deposited under protest and is appearing under the head "Deposits" in Note No. 13 - Loans and Advances.

Note no. 8 TRADE PAYABLE (Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
	For goods and services				30848407		30508363
		Total			30848407		30508363

Note no. 9 Other Current Liabilities (Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
	Current maturities of long term debt (Refer Note no. 4)				-		-
	Deposits				-		-
	Interest accrued but not due on borrowings				-		-
	Interest accrued and due on borrowings				-		-
	Income received in advance				-		-
	Unpaid dividend				-		-
	Liability against capital works/supplies				28447430		53375394
	Deposits/ retention money				8992331		8675461
	Due to Subsidiaries				-		-
	Unspent amount of deposit/agency basis				-		-
	Bond application money				-		-
	Statutory dues payables				36822158		35132383
	Liabilities toward Self Insurance Fund				-		-
	Other liabilities				1732890		1061594
	Advances against the deposit works			-		-	
	Less: Amount Spent on Deposit Works			-	-	-	-
	Advances against cost of Project Mgt./ Consultancy Work			-		-	
	Less: Amount Spent in respect of Project Mgt./ Consultancy Works			-		-	
	Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works			-	-	-	-
		Total			75994809		98244832

NHPC LIMITED FARIDABAD

(Amount in Rupees)

NOTE NO. 10.1 TANGIBLE ASSETS		GROSS BLOCK							DEPRECIATION				NET BLOCK	
		01/04/2014	Additions		Deductions		Other Adjustments	31/03/2015	01/04/2014	For the Period	Adjustments	31/03/2015	31/03/2015	31/03/2014
Sl. No.	PARTICULARS		IUT	Others	IUT	Others								
i)	Land – Freehold	18173103						18173103	0			0	18173103	18173103
ii)	Land – Leasehold	54041544						54041544	6379133	1935648	0	8314781	45726763	47662411
iii)	Roads and Bridges	295189014		6442343				301631357	42879149	11601509	0	54480658	247150699	252309865
iv)	Buildings	805072307		33709371			-8588	838773090	101773910	28325067	0	130098977	708674113	703298397
v)	Railway sidings	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical	6496056037		551892			-1322	6496606607	1290667238	343006670	0	1633673908	4862932699	5205388799
vii)	Generating Plant and machinery	3015192149		90878105		90658		3105979596	593065921	163752024	142550	756960495	2349019101	2422126228
viii)	Plant and machinerySub station	28241183						28241183	6384009	1761288	0	8145297	20095886	21857174
ix)	Plant and machineryTransmission lines	13832647						13832647	3363928	981984	0	4345912	9486735	10468719
x)	Plant and machinery Others	42630975						42630975	4845215	2311260	0	7156475	35474500	37785760
xi)	Construction Equipment	42786220		1304081				44090301	9955562	3916039	0	13871601	30218700	32830658
xii)	Water Supply System/Drainage and Sewerage	9619078		3218068				12837146	832480	450778	0	1283258	11553888	8786598
xiii)	Electrical installations	608753		440645				1049398	133488	35607	0	169095	880303	475265
xiv)	Vehicles	8016917						8016917	2050719	734172	0	2784891	5232026	5966198
xv)	Aircraft/ Boats	536234						536234	127916	50940	0	178856	357378	408318
xvi)	Furniture and fixture	14494374		916063		1024084		14386353	4522287	1008515	-448711	5082091	9304262	9972087
xvii)	Computers	3728692		1287394		100406		4915680	2359011	508529	-88312	2779228	2136452	1369681
xviii	Communication Equipment	4134173	366691	695230		158843		5037251	1203084	358147	-61528	1499703	3537548	2931089
xix)	Office Equipments	7875562		389308				8264870	1989195	606814	0	2596009	5668861	5886367
xx)	Research and Development	0						0	0	0	0	0	0	0
xxi)	Other assets	13736629	20802	2026509		224465		15559475	3651463	1022602	-99759	4574306	10985169	10085166
xxii)	Tangible Assets of minor value >750 and < Rs.5000	1666974		360818		213999	951	1814744	1663409	360639	-213497	1810551	4193	3565
	Total	10875632565	387493	142219827	0	1812455	-8959	11016418471	2077847117	562728232	-769257	2639806092	8376612379	8797785448
	Previous year	10848548043	0	75467841	54356	799969	-47528994	10875632565	1519423635	559012478	-588996	2077847117	8797785448	9329124408

(Amount in Rupees)

NOTE NO. 10.2 INTANGIBLE ASSETS		GROSS BLOCK							AMORTISATION				NET BLOCK	
		01/04/2014	Additions		Deductions		Other Adjustments	31/03/2015	01/04/2014	For the Period	Adjustments	31/03/2015	31/03/2015	31/03/2014
Sl. No.	PARTICULARS		IUT	Others	IUT	Others								
i)	Land– Right to Use	41798254						41798254	5559076	1396056	0	6955132	34843122	36239178
ii)	Computer Software	827603						827603	679102	148501	0	827603	0	148501
	Total	42625857	0	0	0	0	0	42625857	6238178	1544557	0	7782735	34843122	36387679
	Previous year	42625857	0	0	0	0	0	42625857	4693617	1544561	0	6238178	36387679	37932240

Explanatory Note: -

1) Title deeds/ Lease deeds/ title in respect of Land amounting to Rs.0. 1944 Crore (Previous Year Rs. 0.0613 Crore), covering an area of 7.7175 hectare (Previous Year 7.79 hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.

2) Land includes the land taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years which has been accounted for at nominal value of Rs. 1/-. (Relevent to Subansiri Lower Project for

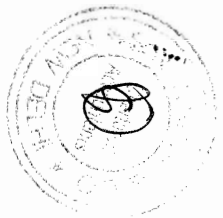
3) Underground works amounting to Rs. NIL (Previous Year Rs. NIL), created on Land - Right to use, are included under the relevant heads

4) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, adjustment in gross block at the time of capitalisation of project, for depreciation charged during construction of project, inter-head reclassification of assets & misclassification correction.

NHPC LIMITED FARIDABAD

5) Foreign Exchange Rate Variation included in Adjustments to assets

Class of Assets	As on 31.03.2015 (Amount in Rupees)	As on 31.03.2014 (Amount in Rupees)
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
Total	-	-





Annexure to Note 10.1 & 10.2 as at 31.03.2015

1.1 **Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)**

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
	Premix work on left bank Gatti road	410201	6442343
	Adjustment of adv. Against utilizatic	410301	47401
	Const. of hall & store for transformer	410301	7835
	MS.GRILL NHPC OFFICE AND CONCI	410301	24033
	C/o 4 nos.. B type Qtrs.including wi	410325	14214830
	C/o 12 nos. B type Qtrs. Including w	410325	19170619
	SO hostal for CISF additional capita	410325	1411
	C/o Kitchen recreation and dining h	410325	7802
	C/o Shed for STP at KCT camp	410328	235440
	Adjustment of adv. Against utilizatic	410601	185305
	Shortcreating work additional capita	410601	49690
	Adjustment of adv. Against utilizatic	410601	39819
	Adjustment of adv. Against utilizatic	410601	31149
	Adjustment of adv. Against utilizatic	410604	210539
	Adjustment of adv. Against utilizatic	410604	35390
	Adjustment of adv. Against utilizatic	410701	49616
	Compensation Claim	410701	79598847
	Liability of Supply mar 2015	410701	199245
	INDUSTRIAL GRADE CELLULAR S	410713	31282
	INDUSTRIAL GRADE WIRLESS O	410713	85277
	WAN MODULE WITH 10 VPN CLIE	410713	72935
	INDUSTRIAL GRADE WIRLESS O	410713	85277
	BOTTOM-CONE OF TURBINE (BH	410714	1075753
	Capital Spares as per list attached (	410714	3165055
	DEFLECTOR SERVOMOTOR (DR	410714	6199572
	EHT ASSEMBLY OF BHEL G-40 G	410714	315246
	ONLINE LEAKAGE CURRENT ANA	411130	599110
	EARTH GND CLAMP MTR, RANGE	411130	127347
	AIR OPERATED HYDRAULIC HAN	411130	577624
	Sewage treatment plants (4 nos.)	411202	3218068
	MICROTEK 1 KVA ONLINE UPS W	411401	23900
	MICROTEK 5 KVA ONLINE UPS W	411401	416745
	Riffle Rack Wooden (2 nos.)	411701	33212
	Armory Table Woodan	411701	12973
	GODREJ EXECUTIVE CHAIR,PCH	411701	162636
	PERSONAL LOCKER UNIT WITH I	411701	89970
	Cupboard laminated board with look	411707	334452
	KITCHEN CABINET 23 DEEP OF E	411707	123944
	CUPBOARD 22" DEEP OF LAMINA	411707	158876
	Desktop Computer Dell Intel Core i5	411801	500805
	HP Desktop Elite Desk (11 nos.)	411801	500605
	HP Desktop Elite Desk (3 nos.)	411801	140415
	Laptop HP Pavalion 15 P045TX	411801	65376
	Cybercom Appliance	411804	68739
	16 PORT GIGABIT SWITCH	411806	5727
	16 PORT GIGABIT SWITCH	411806	5727
	LED Telivision Samsung 48th Inche	411903	82500
	LFD PROFESSIONAL DISPLAY M	411903	162000

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	FULL HD 1080P VIDEO CONFERE	411903	450730
	Window 1.5 Ton Air Conditioners (4	412008	101826
	Split Air Conditioner (6 Nos.)	412008	254982
	DIGITAL SLR CAMERA MAKE CAN	412020	32500
	Digital Insulation Tester	412502	313737
	Cell Phone HTC Desire 700	412503	20430
	ELECTRIC OPERATED 3 PHASE S	412503	800092
	STEEL CABLE DRUM(CORRUGAT	412503	856560
	Refrigerator 307 ltrs.	412505	16700
	Deep Frizer	412505	18990
	Godrej Cafa Chair HPC-4 (40 Nos.)	412801	107200
	Exhaust Fan 300 MM Metal body (3	412801	31950
	Exaust Fan 200 MM Plastic body (4	412801	4400
	Ceiling Fan 1200 MM (60 Nos.)	412801	98700
	Mcafee Antivirus	412801	2384
	Philips Steam Irons	412801	1695
	Towel Rack (Steel) (20 nos.)	412801	43080
	PORTABLE MULTIPURPOSE FIRE EX	412801	21536
	NOKIA 130	412801	7900
	8 PORT GIGABIT SWITCH	412801	1962
	INSTANT WATER GEYSER, 6 LTR	412801	3859
	BED SIDE TABLE, 14 DEEP OF LAMIN	412801	36152
	Total		142219827

1.2 Addition on account of others (Transfer In from Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.) (Not Relevent)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
	Total			0		

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	Video Confrencing Unit	411903	366691	Corporate Office	100	153401/Q2-82
	Meter Board of Size 800*1000*200 MM (3 nos.)	412503	20802	Chamera Power Station-1	105	153401/Q2-9-10-11
	Total		387493			

2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
	Telephone Set-3 Nos.	411902	3
	Gasket Set & FRL Combinator unit	410714	90658
	Buy back of old cyber roam	411804	72719
	EDP items being rectification for wr	411804	27685
	EDP items being rectification for wr	411805	2
	Furnitures being rectification for wrc	411701	575206
	Furnitures being rectification for wrc	411702	6149
	Furnitures being rectification for wrc	411707	442729
	Infentary cable and other items beir	411903	158840
	Misc. Assets/Equipments being rec	412501	62325
	Misc. Assets/Equipments being rec	412503	162140
	Fixed assetsof minor value >750<5	412801	213999
	Total		1812455

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2.2 Deduction on account of others (Transfer out to Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.) (Not Relevent)	Name of Subsidiary Company	Advice number
	Total		0			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	Total		0			

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
	Aesthatic work in Power house com	410301	-1096
	Construction of office room at centr	410304	-240
	Construction of Central Record Room f	410304	-18
	Permanent Admin. Building at Mash	410304	-71
	VIP Guest House at Mashka	410321	-25
	Permanent Field Hostel at Mashka	410321	-88
	C/o 12 nos. B type Qtrs.	410325	-96
	QTR GUARD BUILDING AND WIR	410325	-11
	SO hostal for CISF	410325	-10
	C/o Kitchen recreation and dining h	410325	-14
	A type Quarters	410325	-105
	C type Quarters ,Mashka	410325	-115
	B type Quarters, Mashka	410325	-318
	C/o Watch Tower decapitalised	410328	-6379
	Prov. Capt. Of Nursery School & Co	410328	-2
	Security of fencing of penstock pip	410605	-1322
	RECLASSIFICATION OFCEILING FAN	412801	744
	Re classification of Exhaust Fan, 250m	412801	97
	Re classification of Exhaust Fan, 450m	412801	2
	RECLASSIFICATION OF GYSER FRO	412801	108
	Total		-8959

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Note no. 11.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i)	Roads and Bridges	1049474	5392869		6442343	-
ii)	Buildings	28584874	6098406	1077161	33709371	2051070
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	551892		551892	-
v)	Generating Plant and Machinery	-	79847708		79847708	-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	3218068			3218068	-
xi)	Other assets awaiting installation	-				-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure During Construction *	-	-			-
	Less: Provided for	-				-
	Sub total (a)	32852416	91890875	1077161	123769382	2051070
	* For addition during the period refer Note No. 28					

		1-Apr-2014	Adjustment	31-Mar-2015
	Construction Stores (for valuation refer Accounting Policy no.7)	-	-	0
	Less : Provisions for construction stores	-	-	0
	Sub total (b)	0	-	0

	TOTAL	32852416	91890875	1077161	123769382	2051070
	Previous year	10903654	63072482	(47193537)	(6069817)	32852416

Explanatory Note: -

1) Underground Works amounting to Rs. NIL (Previous Year Rs. NIL) created on Land - Right to use, are included under respective heads of CWIP.

2) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during the period is carried forward in capital work in progress.

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

	Particulars	1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i)	Intangible assets under development					-
						-
	TOTAL	-	214 -	-	-	-
	Previous year	-	-	-	-	-

Annexure- 11.1

CUMMULATIVE EDC (Amount in Rupees)

	Particulars	Linkage	31/03/2015	31/03/2014
A. EMPLOYEES BENEFITS EXPENSES				
	Salaries, wages, allowances	437501	1017133999	1017133999
	Gratuity and contribution to provident fund (including administration fees)	437502	178629985	178629985
	Staff welfare expenses	437503	97942763	97942763
	Leave Salary & Pension Contribution	437504	0	0
	Sub-total(a)		**1293706747**	**1293706747**
	Less: Capitalized During the year	438103	1293706747	1293706747
	Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE				
	Building	437510	22169632	22169632
	Machinery	437511	25011852	25011852
	Others	437512	96952430	96952430
	Rent	437514	48737196	48737196
	Rates and taxes	437515	4296505	4296505
	Insurance	437516	1901734	1901734
	Security expenses	437517	113238098	113238098
	Electricity Charges	437518	63030225	63030225
	Travelling and Conveyance	437519	24390542	24390542
	Expenses on vehicles	437520	32796465	32796465
	Telephone, telex and Postage	437521	17340836	17340836
	Advertisement and publicity	437522	9632380	9632380
	Entertainment and hospitality expenses	437523	640419	640419
	Printing and stationery	437524	8811260	8811260
	Remuneration to Auditors	437552	88240	88240
	Design and Consultancy charges:			0
	- Indigenous	437526	3025035	3025035
	- Foreign	437527	0	0
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	112860640	112860640
	Expenditure on land not belonging to corporation	437532	0	0
	Land acquisition and rehabilitation	437533	0	0
	Loss on assets/ materials written off	437528	89185	89185
	Losses on sale of assets	437530	238134	238134
	Other general expenses	437525	28685753	28685753
	Sub-total (b)		613936561	613936561
	Less: Capitalized During the year	438102	613936561	613936561
	Sub-total(B)		**0**	**0**
C. FINANCE COST				
	i) Interest on :			
	a) Government of India loan	437540	0	0
	b) Bonds	437541	0	0
	c) Foreign loan	437542	0	0
	d) Term loan	437543 and 44	1365336107	1365336107
	e) Cash credit facilities /WCDL	437545	0	0
	g) Exchange differences regarded as adjustment to interest cost	437554	0	0
	Loss on Hedging Transactions	437555	0	0
	ii) Bond issue/ service expenses	437546	243766	243766
	iii) Commitment fee	437547	603345	603345
	iv) Guarantee fee on loan	437548	0	0
	v) Other finance charges	437549	17616493	17616493
	Sub-total (c)		**1383799711**	**1383799711**

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	Particulars	Linkage	31/03/2015	31/03/2014
	Less: Capitalized During the year	438105	1383799711	1383799711
	Sub-total (C)		**0**	**0**
D. EXCHANGE RATE VARIATION (NET)				
	i) ERV (Debit balance)	437550	1155922	1155922
	Less: *ii) ERV (Credit balance)*	437551	-880899	-880899
	Sub-total (d)		**275023**	**275023**
	Less: Capitalized During the year	438108	275023	275023
	Sub-total(D)		**0**	**0**
E. PROVISIONS		437561	0	0
	Sub-total(e)		**0**	**0**
	Less: Capitalized During the year	438106	0	0
	Sub-total(E)		**0**	**0**
	F. DEPRECIATION & AMORTISATION	437560	157468616	157468616
	Sub-total (f)		**157468616**	**157468616**
	Less: Capitalized During the year	438104	157468616	157468616
	Sub-total(F)		**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)				
	Prior period expenses	437565	24533827	24533827
	Less Prior period income	437579	3006387	3006387
	Sub-total (g)		21527440	21527440
	Less: Capitalized During the year	438107	21527440	21527440
	Sub-total (G)		**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES				
	i) Income from generation of electricity – precommissioning	437570	5859147	5859147
	ii) Interest on loans and advances	437571	139655961	139655961
	iii) Miscellaneous receipts	437572	77592075	77592075
	iv) Profit on sale of assets	437573	432845	432845
	v) Provision not required written back	437574	100565431	100565431
	vi) Hire charges/ outturn on plant and machinery	437575	3511198	3511198
	Sub-total (h)		**327616657**	**327616657**
	Less: Capitalized During the year	438101	327616657	327616657
	Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)		437599	661569494	661569494
	Less: Capitalized During the year	438109	661569494	661569494
	Sub-total(I)		**0**	**0**
	GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**3804666935**	**3804666935**
	Less: Capitalized During the year		**3804666935**	**3804666935**
	GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**
	Note : 11.1 EDC (CLOSING BALANCE)		0	0
	Difference		0	0

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Note no. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
		Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.
..... NIL							

Note no. 13 LOANS AND ADVANCES

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
		Long Term	Short Term	Total	Long Term	Short Term	Total
a)	CAPITAL ADVANCES						
	Secured (considered good)	-		-	-		-
	Unsecured (considered good)						
	– Against bank guarantee	-		-	-		-
	– Others	6253700		6253700	6253700		6253700
	Less : Provision for expenditure awaiting utilisation certificate	6253700		6253700	6253700		6253700
	Unsecured (considered doubtful)	-		-	-		-
	Less : Provisions for doubtful advances 1*	-		-	-		-
b)	DEPOSITS						
	- Unsecured (considered good)	5435100	-	5435100	5435100	-	5435100
	- Unsecured (considered doubtful)	-	-	-	-	-	-
	Less : Provision against demand raised by Govt.Depts. 2*		-	-		-	-
	Less : Provision for Doubtful Deposits 3*	-	-	-	-	-	-
c)	OTHER LOANS & ADVANCES						
	Employees (including accrued interest)						
	- Secured (considered good)	13885853	3128963	17014816	8773349	2455449	11228798
	- Unsecured (considered good)	427921	8042660	8470581	3682368	8175647	11858015
	- Unsecured (considered doubtful)	-	-	-	-	-	-
	Advance to contractor / supplier						
	- Secured (considered good)		-	-		-	-
	- Unsecured (considered good)						
	– Against bank guarantee		-	-		-	-
	– Others		2545153	2545153		3499015	3499015
	- Unsecured (considered doubtful)		2627000				
	Loan to State Government in settlement of dues from customer						
	- Secured (considered good)						
	- Unsecured (considered good)	-	-	-	-	-	-
	- Unsecured (considered doubtful)						
	Advance to Government of Arunachal Pradesh						
	- Secured (considered good)						
	- Unsecured (considered good)	-		-	-		-
	- Unsecured (considered doubtful)						
	Other advances						
	- Unsecured (considered good)	7034	8728426	8735460	52755	6984951	7037706
	- Unsecured (considered doubtful)						
	Less : Provisions for doubtful Other loans & advances 4*	-	2627000	2627000	-	-	-
	Advance income tax & tax deducted at source		-	-		-	-
	Total	19755908	22445202	39574110	17943572	21115062	39058634
		Long Term	Short Term	Total	Long Term	Short Term	Total
	Provisions for doubtful advances 1*						
	Opening Balance	-	-	-	-	-	-
	Addition during the year / period		-	-	-	-	-
	Used during the year / period		-	-	-	-	-
	Reversed during the year / period		-	-	-	-	-
	Closing balance	-	-	-	-	-	-

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		Long Term	Short Term	Total	Long Term	Short Term	Total
	Provisions against Demand raised by Govt. Deptt. *2						
	Opening Balance	-	-	-	-	-	-
	Addition during the year / period		-	-		-	-
	Used during the year / period		-	-		-	-
	Reversed during the year / period		-	-		-	-
	Closing balance	-	-	-	-	-	-
		Long Term	Short Term	Total	Long Term	Short Term	Total
	Provisions for Doubtful Deposits *3						
	Opening Balance	-	-	-	-	-	-
	Addition during the year / period			-	-	-	-
	Used during the year / period			-	-	-	-
	Reversed during the year / period			-	-	-	-
	Closing balance	-	-	-	-	-	-
		Long Term	Short Term	Total	Long Term	Short Term	Total
	Provisions for Doubtful Loans & Advances *4						
	Opening Balance	-	-	-	-	-	-
	Addition during the year / period		2627000	2627000	-	-	-
	Used during the year / period			-	-	-	-
	Reversed during the year / period			-	-	-	-
	Closing balance	-	2627000	2627000	-	-	-

Explanatory Note: -

	As at 31.03.2015	As at 31.03.2014
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		

Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to Rs. NIL (Previous year Rs. NIL)

Note no. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
	Long term trade receivable				-		-
	Others						
	Interest accrued on:						
	- Advance to Government of Arunachal Pradesh				-		-
	- Others				-		-
	Deferred Foreign Currency Fluctuation Assets				-		-
	Deferred Expenditure on Foreign Currency Fluctuation				-		-
		Total			-		-

Note no. 15 CURRENT INVESTMENTS

(Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
		Number of shares/ bonds/ securities	Face value per share/ bond/ security (In	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in	Amount in Rs.
	..... NIL						

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Note no. 16 INVENTORIES (Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
	(Valuation as per Accounting Policy No. 7)						
	Stores and spares			13833338		23522855	
	Stores in transit/ pending inspection			-	13833338	-	23522855
	Loose tools				-		431726
	Scrap inventory				-		-
	Material at site				-		-
	Material issued to contractors/ fabricators				-		784583
	Inventory for Self Generated VER's				-		-
	Less: Provision for Obsolescence & Diminution in Value *1				-		-
		Total			13833338		24739164

	Provision for Obsolescence & Diminution in Value *1						
	Opening Balance				-		37624
	Addition during the year / period						-
	Used during the year / period						-
	Reversed during the year / period						37624
	Closing balance				-		-
					-		-

Note no. 17 TRADE RECEIVABLES (Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
	Trade Receivables outstanding for a period exceeding six months from the date they become due for payment						
	- Secured - Considered good						
	- Unsecured - Considered Good				-		-
	- Unsecured - Considered Doubtful				-		-
	Other Trade Receivables						
	- Secured - Considered good						
	- Unsecured - Considered Good						
	- Unsecured - Considered Doubtful						
	Less: Provision for doubtful debts *1				-		-
		Total			-		-

	Provisions for doubtful debts *1						
	Opening Balance				-		-
	Addition during the year / period						-
	Used during the year / period						-
	Reversed during the year / period						-
	Closing balance				-		-
					-		-

Explanatory Note: -
Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member amounts to Rs. NIL (Previous year Rs. NIL).

Note no. 18 CASH AND BANK BALANCES (Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
A	Cash and Cash Equivalents						
	Cash on hand (includes stamps on hand of Rs. 1198/- ,Previous year Rs. 7005/-)				51198		57005
	Cheques, drafts on hand				-		500
	Balances with banks						
	• With scheduled banks						
	- In current account						
	- Self Insurance Fund				-		-
	- Others				185209		721775
	- In deposits account (Deposits with maturity of three months or less)						
	- Self Insurance Fund						
	- IPO Proceeds				-		-
	- Others				-		-
	• With other banks						
	- In current account						
	Bank of Bhutan				-		-
	Deutsche Bank				-		-
	Barclay's Bank				-		-
	Standard Chartered Bank				-		-

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B	Other Bank Balances						
	Deposits with maturity of more three months but less than/upto 12 months						
	• With scheduled banks						
	- Self Insurance Fund				-		-
	- IPO Proceeds				-		-
	- Others				-		-
	Deposit account-Unpaid Dividend				-		-
	Deposits with more than 12 months maturity						
	- Self Insurance Fund				-		-
	- IPO Proceeds				-		-
	- Others				-		-
		Total			236407		779280

Note no. 19 OTHER CURRENT ASSETS (Amount in Rupees)

	PARTICULARS			As at 31st March, 2015		As at 31st March, 2014	
a)	Interest accrued on:						
	Loan to State Government in settlement of dues from customers			-		-	
	Deposits						
	- IPO			-		-	
	- Self Insurance			-		-	
	- Other deposits			-		-	
	Others						
	- Considered Good			-		-	
	- Considered Doubtful			-		-	
	Less: Provisions for Doubtful Interest *1			-	-	-	-
b)	Receivable on account of unbilled revenue				-		-
c)	Receivable from Subsidiaries / JV's				-		-
d)	Interest recoverable from beneficiary				-		-
e)	Claims recoverables			986224		1133303	
	Less: Provisions for Doubtful Claims *2			939708	46516	-	1133303
	Work In Progress						
f)	Construction work in progress(on behalf of client)				-		-
	Consultancy work in progress(on behalf of client)				-		-
g)	Surplus Assets / Obsolete Assets held for disposal				1933597		794142
h)	Expenditure awaiting adjustment			-		-	
	Less: Provision for project expenses awaiting write off sanction *3			-	-	-	-
i)	Losses awaiting write off sanction/pending investigation			-		42265	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4			-	-	42265	-
j)	Others				-		-
		Total			1980113		1927445

	Provisions for Doubtful Interest *1						
	Opening Balance				-		-
	Addition during the year / period						-
	Used during the year / period						-
	Reversed during the year / period						-
	Closing balance				0		0
	Provisions for Doubtful Claims *2						
	Opening Balance				-		-
	Addition during the year / period				939708		-
	Used during the year / period						-
	Reversed during the year / period						-
	Closing balance				939708		0
	Provision for project expenses to be writen off *3						
	Opening Balance				-		-
	Addition during the year / period						-
	Used during the year / period						-
	Reversed during the year / period						-
	Closing balance				0		0
	Provision for losses pending investigation / awaiting write off sanction *4						
	Opening Balance				42265		-
	Addition during the year / period						42265
	Used during the year / period						-
	Reversed during the year / period				42265		-
	Closing balance				0		42265

1) Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net relizable value.

Note no. 20 REVENUE FROM OPERATIONS (Amount in Rupees)

	PARTICULARS			For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A	SALES						
	SALE OF POWER				2437607987		2373364561
	Less :						
	Sales adjustment on a/c of Foreign Exchange Rate Variation			-		-	
	Tariff Adjustments			(37465908)		(64092257)	
	Regulated Power Adjustment			(133299)		419738	
	Income from generation of electricity – precommissioning (Transferred to EDC Note no. 28 A)			-	(37599207)	-	(63672519)
	Sub total A				2475207194		2437037080
B	ADVANCE AGAINST DEPRECIATION						
	During the year/period				-		-
	Less : Written back during the year/period				-		-
	Sub total B				-		-
C	OTHER OPERATING INCOME						
	Interest from Beneficiary States				7681010		3080921
	Sub total C				7681010		3080921
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS						
	Contract Income			-		-	
	Revenue from Project management/ Consultancy works			-		-	
	Sub total D				-		-
	TOTAL (A-B+C+D)				2482888204		2440118001

Explanatory Note: -

1) Pending approval of tariff by CERC for the tariff period 2014-19, sales have been recognized as per final tariff notified by Central Electricity Regulatory Commission (CERC) for the period 2009-14, except in respect of Chamera III, Chutak, Teesta Low Dam III, Nimmo Bazgoo, Uri II & Parbati III Power Stations. Sales at Chamera III, Chutak, Nimmo Bazgoo, Uri II & Parbati III Power Stations have been recognised on the basis of provisional tariff given by CERC for these power stations for the period 200-14, Sales at Teesta Low Dam III Power Station has been recognised provisionally on the basis of 85% of capital cost filed with CERC for the period 2009-14.

2) Sales includes Rs. 21,82,260/- (Corresponding Previous period Rs. 66,229/-) on account of earlier year sales arising out of finalisation of tariff in current period.

3) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly sales includes an amount of Rs. 22,35,931/- (Corresponding previous period Rs. 53,08,852/-) towards regulated power, which has been sold through bidding at Power Exchange. Ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly an amount of Rs. (-)1,33,299/- has been adjusted against the outstanding dues of those beneficiaries.

4) Sales includes Rs. 3,41,01,648/- (corresponding previous period Rs. 3,16,48,968/-) which is yet to be billed.

5) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of Rs. (-) 3,74,65,908/- (Corresponding Previous period Rs. (-) 6,40,92,257/-) has been provided in the books during the period as an abundant precaution.

6) In terms of regulation No. 39 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-7/145(160)/2000-CERC dated 19.01.2009, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis.

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Note no. 21 OTHER INCOME (Amount in Rupees)

	PARTICULARS			For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A)	Income from Non-Current Investments						
	Trade						
	- Dividend from subsidiaries				-		-
	- Dividend -Others				-		-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)				-		-
	Non-Trade						
	- Dividend income -Mutual Fund				-		-
	- Dividend income -Others				-		-
	- Interest-(Self Insurance Fund)				-		-
B)	Other Income						
	Interest						
	- Loan to State Government in settlement of dues from customers				-		-
	- Loan to Government of Arunachal Pradesh				-		-
	-Deposit Account - Self Insurance Fund				-		-
	-Deposit Account - Other than self insurance fund				-		-
	- Employee's Loans and Advances				1052608		812107
	- Others				-		-
	Late payment surcharge				19904504		96727938
	Net Gain/Loss on Sale of Mutual Fund				-		-
	Income From Sale of Self Generated VERs				-		-
	Realization of Loss Due To Business Interuption				-		-
	Profit on sale of assets				4942		326721
	Liability/ Provisions not required written back #				2179093		1817890
	Others				4916652		29496495
	Exchange rate variation				-		-
	TOTAL				28057799		129181151
	Add/(Less): C.O./Regional Office/PID Expenses				3247965		2958101
	TOTAL				31305764		132139252
	Less: Income transferred to EDC				-		-
	Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works				-		-
	Total carried forward to Statement of Profit & Loss				31305764		132139252
	#Detail of Liability/Provisions not required written back						
	a) Bad and doubtful Advances (*1 under Note 13)				-		-
	b) Bad and doubtful deposits (*3 under Note 13)				-		-
	c) Other doubtful Loans & Advancesm (*4 under Note 13)				-		-
	d) Diminution in value of stores and spares (*1 under Note 16)				-		37624
	e) Bad and doubtful debts (*1 under				-		-
	f) Bad and doubtful claims (*2 under				-		-
	g) Project expenses awaiting w/o reversed (*3 under Note 19)				-		-
	h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)				42265		-
	i) Provision for wage revision				-		-
	j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]				2101908		480397
	k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]				-		-
	l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)				-		-
	m) Provision for tariff adjustment [Item (e) under Note 7]				-		-
	n) Provision for Committed Capital Expenditure [Item (f) under Note 7]				-		-
	o) Others				34920		1299869
	TOTAL				2179093		1817890

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Note no. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES (Amount in Rupees)

	PARTICULARS			For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A.	GENERATION EXPENSES						
(i)	Water Usage Charges				107852688		90927875
(ii)	Consumption of stores and spare parts				4633485		7096855
B.	Direct Expebditure on Contract, Project Management and Consultancy Works				-		-
C.	REPAIRS & MAINTENANCE						
	- Building				10244065		12631581
	- Machinery				4048246		4831815
	- Others				43826010		42414351
D.	ADMINISTRATION EXPENSES						
	Rent & Hire Charges				6523794		6703786
	Rates and taxes				522209		714353
	Insurance				23917405		17389163
	Utilization of Self Insurance Fund				-		-
	Security expenses				73074036		68053953
	Electricity Charges				14896121		12691227
	Travelling and Conveyance				4643934		2709442
	Expenses on vehicles				2858495		3970785
	Telephone, telex and Postage				3297927		3776723
	Advertisement and publicity				2015874		1414152
	Entertainment and hospitality expenses				9000		15750
	Printing and stationery				794522		1486075
	Consultancy charges - Indigenous				1294907		931390
	Consultancy charges - Foreign				-		-
	Audit expenses (Refer detail below)				68501		80561
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses				1106885		62186
	Expenditure on land not belonging to company				-		-
	Loss on sale of assets				4241346		335956
	Assets / claims written off				-		-
	Books & Periodicals				46167		39752
	Donation				-		-
	CSR/ Sustainable Development/ Community Development Expenses				6228700		9350238
	Directors' expenses				-		-
	Research and development expenses				-		-
	Interest on Arbitration/ Court Cases				10126		-
	Interest to beneficiary states				-		(13243478)
	Rebate to customers				3190829		4130117
	Expenditure on Self Generated VER's				-		-
	Expenses for Regulated Power			317609		477140	
	Less: - Exp Recoverable on Regulated Power			317609	-	477140	-
	Exchange rate variation				-		1338783
	Other general expenses				14516188		16131023
	Sub-total				333861460		295984414
	Add/(Less): C.O./Regional Office/PID Expenses				16073174		14378927
	Sub-total				349934634		310363341
	Less: Amount transferred to EDC				-		-
	Less: Recoverable from Deposit Works				-		-
				Total (A to E) = i	349934634		310363341

	PARTICULARS			For the year ended 31st March, 2015		For the year ended 31st March, 2014	
F.	PROVISIONS						
	Bad and doubtful debts provided				-		-
	Bad and doubtful advances / deposits provided				2627000		-
	Bad and doubtful claims provided				939708		-
	Diminution in value of stores and spares				-		-
	Shortage in store & spares provided				-		-
	Provision against diminution in the value of investment				-		-
	Project expenses provided for				-		-
	Provision for fixed assets/ stores provided for				-		-
	Diminution in value of Inventory of Self Generated VER's Provided for				-		-
	Provision for CAT Plan				-		-
	Others				-		-
	Sub-total				3566708		-
	Add/(Less): C.O./Regional Office/PID Expenses				-		-
	Sub-total				3566708		-
	Less: Amount transferred to EDC				-		-
	Less: Recoverable from Deposit Works				-		-
				Total (F) = ii	3566708		-
	Total carried forward to Statement of Profit & Loss			Total (i) + (ii)	353501342		310363341

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Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guesthouses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest house & transit camps are shown in Rent.

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs. NIL (Previous period Rs. NIL) has been provided in the books during the period ended 31.03.2015 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

		As on 31.03.2015		As on 31.03.2014	
	i) Statutory auditors				
	As Auditor				
	Audit Fees	-		-	
	Tax Audit Fees	-	-	-	-
	In other Capacity				
	Taxation Matters	-		-	
	Company Law Matters	-		-	
	Management Services	-		-	
	Other Matters/services	-	-	-	-
	Reimbursement of expenses		-		-
	ii) Cost Auditors				
	Audit Fees		63122		70538
	Reimbursement of expenses		5379		10023
	Total Audit Expenses		68501		80561

Note no. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
	Salaries, wages, allowances		310338812		290644580
	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)		51166941		49960324
	Staff welfare expenses		19690251		23294534
	Leave Salary & Pension Contribution		-		-
	TOTAL		381196004		363899438
	Add/(Less): C.O./Regional Office Expenses		57854705		59091632
	TOTAL		439050709		422991070
	Less: Employee Cost transferred to EDC		-		-
	Less: Recoverable from Deposit Works		-		-
	Total carried forward to Statement of Profit & Loss		439050709		422991070

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs. 26,26,110/- (Corresponding Previous period Rs. 27,12,835/-) towards lease payments in respect of premises for residential use of employees.

(in Rs.)

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2015	For the year ended 31st March, 2014
i) towards Employees Provident Fund	20127933	20225775
ii) towards Employees Defined Contribution Superannuation Scheme	27150969	25250726

Note no. 24 FINANCE COST

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
a)	Interest on :				
	Government of India loan		-		-
	Bonds		-		-
	Foreign loan		-		-
	Term loan		299470855		328079549
	Cash credit facilities /WCDL		-		-
	Other interest charges		-		-
	sub total		299470855		328079549
b)	Other Borrowing Cost				
	Loss on Hedging Transactions		-		-
	Bond issue/ service expenses		-		159926
	Royalty		-		-
	Commitment fee		31778		16593
	Guarantee fee on foreign loan		-		-
	Other finance charges		223211		264373
	sub total		254989		440892
c)	Applicable net gain/ loss on Foreign currency transactions and translation				
	Exchange differences regarded as adjustment to interest cost		-		-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation		-		-
	sub total		-		-
	Total		299725844		328520441
	Add/(Less): C.O./Regional Office/PID Expenses		3986		12125
	TOTAL		299729830		328532566
	Less: Finance Cost transferred to EDC		-		-
	Less: Recoverable from Deposit Works		-		-
	Total carried forward to Statement of Profit & Loss		299729830		328532566

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Note no. 25 DEPRECIATION AND AMORTIZATION EXPENSES (Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
	Depreciation & Amortisation Expenses	564272789	560557039
	Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
	Add/(Less): C.O./Regional Office / PID Expenses	2928745	1616400
	TOTAL	567201534	562173439
	Less: Depreciation & Amortisation Expenses transferred to EDC	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	567201534	562173439

Note no. 26 PRIOR PERIOD ITEMS (NET) (Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
	INCOME		
	Sale of Electricity	-	-
	Advance Against Depreciation written back	-	-
	Interest/Surcharge from debtors	-	(10677437)
	Others	-	-
	SUB TOTAL	-	(10677437)
	EXPENDITURE		
	Salaries & Wages	-	-
	Repair & Maintenance	-	-
	Finance Cost	-	-
	Depreciation & Amortization	142550	(433540)
	Others	(1077161)	2513343
	SUB TOTAL	(934611)	2079803
	TOTAL	(934611)	12757240
	Add/(Less): C.O./Regional Office/PID Expenses	45800	41610
	TOTAL	(888811)	12798850
	Less: Prior Period Expenses transferred to EDC		
	Prior period expenses	-	-
	Less Prior period income	-	-
	Total	(888811)	12798850
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	(888811)	12798850

Note no. 27 TAX EXPENSES (Amount in Rupees)

		For the year ended 31st March, 2015	For the year ended 31st March, 2014
	Current Tax		
	Income Tax Provision	-	-
	Adjustment Relating To Earlier periods	-	-
	Deferred Tax	-	-
	Less: Recoverable	-	-
		-	-

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Note no. 28 EXPENDITURE DURING CONSTRUCTION FOR THE YEAR (Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A.	EMPLOYEE BENEFITS EXPENSE				
	Salaries, wages, allowances	-		-	
	Gratuity and contribution to provident fund	-		-	
	Staff welfare expenses	-		-	
	Leave Salary & Pension Contribution	-		-	
	Sub-total		-		-
B.	REPAIRS & MAINTENANCE				
	Building	-		-	
	Machinery	-		-	
	Others	-		-	
	Sub-total		-		-
C.	ADMINISTRATION & OTHER EXPENSES				
	Rent	-		-	
	Rates and taxes	-		-	
	Insurance	-		-	
	Security expenses	-		-	
	Electricity Charges	-		-	
	Travelling and Conveyance	-		-	
	Expenses on vehicles	-		-	
	Telephone, telex and Postage	-		-	
	Advertisement and publicity	-		-	
	Entertainment and hospitality expenses	-		-	
	Printing and stationery	-		-	
	Design and Consultancy charges:				
	- Indigenous	-		-	
	- Foreign	-		-	
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-		-	
	Expenditure on land not belonging to company	-		-	
	Assets/ Claims written off	-		-	
	Losses on sale of assets	-		-	
	Other general expenses	-		-	
	Remuneration to Auditors	-		-	
	Exchange rate variation (Debit)	-		-	
	Sub-total		-		-
D.	FINANCE COST				
	Interest on :				
	Government of India loan	-		-	
	Bonds	-		-	
	Foreign loan	-		-	
	Term loan	-		-	
	e) Cash credit facilities /WCDL	-		-	
	Exchange differences regarded as adjustment to interest cost	-		-	
	Loss on Hedging Transactions	-		-	
	Bond issue/ service expenses	-		-	
	Commitment fee	-		-	
	Guarantee fee on loan	-		-	
	Other finance charges	-		-	
	Sub-total		-		-
E.	PROVISIONS	-		-	
	Sub-total		-		-
F.	DEPRECIATION AND AMORTISATION EXPENSES	-		-	
	Sub-total		-		-
G.	PRIOR PERIOD EXPENSES				
	Prior Period Expenses	-		-	
	Less: Prior Period Income	-		-	
	Sub-total		-		-
H.	C.O./Regional Office Expenses:				
	Other Income	-		-	
	Generation, Administration and Other Expenses	-		-	
	Employee Benefits Expense	-			
	Depreciation & Amortisation Expenses	-			
	Finance Cost	-			
	Provisions	-			
	Prior Period Adjustment (Net)	-			
	Sub-total				-
	GRAND TOTAL (A to H)				-
I.	LESS: RECEIPTS AND RECOVERIES				
a)	Other Income				
	Interest on loans and advances	-		-	
	Miscellaneous receipts	-		-	
	Profit on sale of assets	-		-	
	Exchange rate variation (Credit)	-		-	
	Provision/Liability not required written back	-		-	
	Hire charges/ outturn on plant and machinery	-		-	
	Sub-total		-		-
b)	Income from generation of electricity – precommissioning		-		-
	TOTAL		-		-

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Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to worth Rs. 164.77 crore (previous year Rs. 11.631 crore) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs. **NIL** crore (previous year Rs. NIL crore) towards arbitration awards including updated interest thereon against the Company, which has been challenged in the Court of Law.

The management has assessed the above claims and recognized a provision of Rs. **NIL** crore ((previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 164.77 crore ((previous year Rs. NIL crore) as the amount of contingent liability ie amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs. **NIL** crore (previous year Rs. NIL crore) before various authorities/courts. Pending their settlement, the Company has assessed and provided an amount of Rs. **NIL** ((previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. **NIL** crore ((previous year Rs. NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs. **NIL** crore (previous year Rs. NIL crore). Pending their settlement, the Company has assessed and provided an amount of Rs. **NIL** ((previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. Rs. **NIL** crore ((previous year Rs. NIL crore) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other matters amount to Rs. **NIL** crore (previous year Rs. NIL crore). These claims are pending before various forums. Pending their settlement, the Company has assessed and provided an amount of Rs. **NIL** ((previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. **NIL** crore ((previous year Rs. NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

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b) A summary of above claims is attached as **Annexure-A.**

c) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(d) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(e) There is possibility of reimbursement to the company of Rs. **NIL** Crore (previous year Rs. NIL crore) towards above contingent liabilities.

(f) An amount of Rs. **NIL** crore (previous year NIL crore) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. 2.94 Crore (Previous year Rs. 4.08 Crore).

3. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs. **NIL** Crore (Previous year Rs. NIL Crore) are included in Capital Work-in-Progress/Fixed Asset.

4. a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.

b) In the opinion of the management, the value of current assets, loans and advances on realisation in the ordinary course of business, will not be less than the value at which these are stated in the Balance Sheet.

5. During the year, the following accounting policies have been modified/deleted:

Policy No.	Description	Impact on Profit for the year
2.5	Policy changed to present Fixed Assets declared surplus/awaiting disposal action in "Other current assets" instead of presenting them in Fixed Assets.	No impact
5.2.3	Policy on charging of depreciation in respect of items for which Company assessed rates are used. The policy has been changed to adopt the useful life and residual value as per Schedule-II of the Companies Act,2013 with effect from 01.04.2014.	Rs. (-) 8,56,230/-
5.3	Policy on charging of depreciation in respect of items (excluding immovable assets) with written down value of Rs.5000/- or less at the beginning of the year are fully depreciated during the year with Rs.1/- as WDV.	Rs. 4,54,114/-
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	Rs. 2,00,091/-

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9.3	Policy on expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme has been deleted.	No impact as the policy was redundant.

Besides above, certain other accounting policies have been reworded/re-classified for the purpose of better disclosure which have no impact on profit.

6. Significant Accounting policy No. 4.4 was introduced during FY 2013-14. During audit of accounts for FY 2013-14 O/o C&AG desired to refer the accounting treatment followed by the company under ibid policy to EAC of ICAI. Accordingly Management has referred the issue to EAC of ICAI. Pending receipt of opinion, the same accounting treatment has been continued and amount of Rs NIL Crores (Previous year Rs NIL Crores) has been capitalised/charged to Expenditure during construction till 31.03.2015 as per ibid policy.

7. The disclosure under Accounting Standard – 7 on Construction Contracts are as follows:

(Rs. in Crore)

Sl.	Particulars	31.03.2015	31.03.2014
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	Nil	Nil
2.	Amount of advances received.	Nil	Nil
3.	Amount of retention.	Nil	Nil
4.	The gross amount due from customers for contract works as an asset.	Nil	Nil
5.	The gross amount due to customers for contract works as a liability.	Nil	Nil

Note: Above disclosures are to be given only in respect of Agency fee/Service charges of NHPC.

8. The effect of foreign exchange fluctuation during the year is as under:

(Rs. in Crore)

		For the period ended 31.03.2015	For the period ended 31.03.2014
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	NIL	0.138 (Loss)
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Expenditure During Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of fixed assets	NIL	NIL

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (terms & conditions of tariff) Regulations. The exchange rate variation for the year is

NHPC LIMITED FARIDABAD

transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per opinion of EAC of ICAI.

9. a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard-17 on 'Segment Reporting'.

b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

10. Other disclosures as per Schedule-III of the Companies Act, 2013:-

(Rs. in Crore)

	Particulars	For the period ended 31.03.2015	For the period ended 31.03.2014
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	-	-
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	NIL	0.163
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	-	-
d)*	Earnings in foreign currency i) Interest ii) Others	-	-

* Accrual basis.

11. Disclosure relating to verified emission reductions (VERs) is as under:-

Sl.	Description	Remarks
1.	No. of VERs held as Investment & the basis of valuation	NIL
2.	No. of VERs under certification	NIL
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the period (Rs. in Crore)	NIL
4.	No. of VERs sold during the period ended 31.03.2015 with the value thereof.	NIL

12. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 are as follows:-

(Rs. in Crore)

(i)	Principal amount *remaining unpaid* to Micro, small & medium enterprise.	NIL
(ii)	Interest accrued on principal amount remaining unpaid as (i) above	NIL
(iii)	Amount of Interest *paid* during the period along with the payment of principal amount made beyond 15 days or agreed time from the date of delivery/rendering of services.	NIL
(iv)	Interest due but yet to be paid on principal paid during the period	NIL

NHPC LIMITED FARIDABAD

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(v)	Amount of further interest remaining due and payable even in the succeeding period, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as deductible expenditure.	NIL

13. Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount in `	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	Nil	NA	NA
Sales Tax Acts	Sales Tax	Nil	NA	NA
Custom Act,1962	Custom Duty	Nil	NA	NA
Finance Act,1994	Service Tax	Nil	NA	NA
Please specify	Any other levies	Nil	NA	NA

14. Sales, Interest on loans to State Govt., Interest income on tax-free bonds, exchange rate variation, interest on loans/bonds (expenditure),long term employee benefits expenses etc. have been accounted for based on Advices received from Corporate Office.

15. Disclosures as required under AS-15 on "Employee Benefits" AS-18 on "Related party disclosures" and AS-28 on "Impairment of Assets" etc. shall be dealt at Corporate Office.

16. Unit/Project specific notes as per Annexure-A below **(to be given only by the respective project/unit and only pertaining to their project/unit)**.

17. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged/re-cast, wherever necessary.

Head of Proejct

Head of Finance

NHPC LIMITED FARIDABAD

Annexure A

Summary of the above contingent liabilities is as under (may be submitted as separate sheet):

Amount in Crores

Particulars	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.15	Opening amount of Contingent Liabilities as on 01.04.14	Addition to the amount of Contingent Liabilities during the period
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=5-6-7	(9)	(10)=8-9
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	-	-	-	-	-	-	-	-	-
ii) Capital works – Claim under arbitrations	0.081	164.69	-	164.771	-	-	164.771	0.081	164.69
iii) Capital works - claims pending with Management	11.55	-	2.08	9.47	9.47	-	-	11.55	(-) 11.55
B) Land compensation cases	-	-	-	-	-	-	-	--	-
C) Disputed tax matters	-	-	-	-	-	-	-	--	-
D) Others	-	-	-	-	-	-	-	-	-
Total	**11.631**	**164.69**	**2.08**	**174.241**	**9.47**	**-**	**164.771**	**11.631**	**153.14**

Note:- Individual case wise detail needs to be given in the Appendix no.1 enlcosed.

Head of Proejct

NHPC LIMITED FARIDABAD

Head of Finance

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Name of Project : **SEWA-II POWER STATION**

Annexure - I (A)
Amount in Rs.

Details of Allocation of Corporate Office Management Expenses/Regional Office Expenses upto 31.03.2015

	Other Income (GL 849999)	GEN. ADMN & OTHER EXPENSES (GL 929999)	PROVISION (GL 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL	FINANCE CHARGES (GL 949999)	DEPRECIATION (GL 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	-601320	2651840	0	11175370	1290	478540	23290	13,729,010
ii)Reg. Off. Exp.	-34173	254058	0	3359238	13	87610	0	3,666,746
iii) PID - Siliguri								-
Sub-total	**(635,493)**	**2,905,898**	**-**	**14,534,608**	**1,303**	**566,150**	**23,290**	**17,395,756**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	-851190	4495020		11014650	3100	822660	-4310	15,479,930
ii)Reg. Off. Exp.	-33576	272083		4023499	11	69568	0	4,331,585
iii) PID - Siliguri								-
								-
Sub-total	**(884,766)**	**4,767,103**	**-**	**15,038,149**	**3,111**	**892,228**	**(4,310)**	**19,811,515**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	-744050	3504930	0	11149450	-470	601860	26820	14,538,540
ii)Reg. Off. Exp.	-107063	458565		3737185	12	76188		4,164,887
iii) PID - Siliguri								-
								-
Sub-total	**(851,113)**	**3,963,495**	**-**	**14,886,635**	**(458)**	**678,048**	**26,820**	**18,703,427**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(732,000)	3,551,000		11,113,000		634,000		14,566,000
ii)Reg. Off. Exp.	(144,593)	885,678		2,282,313	30	158,319		3,181,747
iii) PID - Siliguri								-
								-
Sub-total	**(876,593)**	**4,436,678**	**-**	**13,395,313**	**30**	**792,319**	**-**	**17,747,747**
Total	**(3,247,965)**	**16,073,174**	**-**	**57,854,705**	**3,986**	**2,928,745**	**45,800**	**73,658,445**

NHPC LIMITED FARIDABAD

DETAILS OF CONTINGENT LIABILITIES for CAPITAL WORKS AS ON 31.03.2015

	PARTICULARS	NAME OF PARTY	AMOUNT (Rs. In Crores)	PERIOD TO PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
	Claims against the Company not acknowledged as debts in respect of					
Capital Works						
1	Rock cutting at Adit-II (Road from RD 840-1435 KM.)	Sh. Abdul Rashid Mallick	**0.041**	03.02.2007	Exaggrated Claim	The Hon'ble High court appointed Sh. D.R. Sharma retd. Distt. & Session Judge as Arbitrator to adjudicate the dispute.Next hearing fixed on 1.05.2015
2	Claim under Workmen Compensation Act Sh. Panjku Ram S/o Sh. NantRam & Others (Case was dismissed by the ALC Kathua. Applicant filed the writ petition in the High court of Jammu, summon received on 16.11.2012.	Sh. Panjku Ram S/o Sh. NantRam & Others	**0.040**	16.11.2012	Case not yet listed	Commissioner workmen Compensation Kathua dismissed the claim but applicant filed writ-ptition in Jammu High Court, listing of case is awaited.
3	**GIL**					
	Claim on account of various disputes occurred on finalisation of bill for Lot SW-1	**GIL**	**159.700**	06.08.2014		Case is under Arbitration Date of next hearing is fixed on 21.04.2015 to 22.04.2015
	Interest on claim of GIL updated upto 31.03.2015	**GIL**	**4.990**	from 11.10.2014 to 31.03.2015		
	Total of Claims against the Company not acknowledged as debts		**164.771**			

CE(C/c)

M(F)

NHPC LIMITED FARIDABAD

Name of the unit: -SEWA-II Power Station Mashka (J&K)

Annexure VI

DETAILS OF CONTINGENT LIABILITIES AS ON 31 Mar 2015

Amount in (Crores)

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	ORIGINAL CLAIM AMOUNT	Addition during the period	Settlement during the period	CLAIM DISALLOWED BY ARBITRATOR/ Adjudicator/Management	NET CLAIM	AMOUNT OF CLAIM WHERE OUTFLOW IS PROBABLE & RELIABLE ESTIMATE CAN BE MADE (PROVISION TO BE MADE IN BOOKS OF A/CS)	POSSIBLE OUTFLOW / NO RELIABLE ESTIMATE CAN BE MADE (TO BE SHOWN AS CONTINGENT LIABILITY)	AMOUNT OF CLAIM WHERE NO PROBABILITY OF OUTFLOW & CLAIM NEITHER RECOGNISED AS PROVISION NOR DISCLOSED AS CONTINGIENT LIABILITY	Total	LIKELY REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
1	2	3	4	5	6	7	(4+5-6-7)=8	9	10	11	(9+10+11)=12 (figure in cloumn 8 & 12 must be equal)	13	14	15
A.	CAPITAL WORKS													
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED													
		NIL	0	0	0	0	0	0	0	0	0			
	SUB TOTAL		0	0	0	0	0	0	0	0	0			
b)	CASES UNDER ARBITRATION/ADJUDICATION.													
	Rock cutting at Adit-II (Road from RD 840-1435 KM.)	Sh. Abdul Rashid Mallick	0.041	0	0	0	0.041	0	0.041	0	0.041			The Hon'ble High court appointed Sh. D.R. Sharma retd. Distt. & Session Judge as Arbitrator to adjudicate the dispute.Next hearing fixed on 1.05.2015
	Claim under Workmen Compensation Act Sh. Panjku Ram S/o Sh. NantRam & Others (Case was dismissed by the ALC Kathua. Applicant filed the writ petition in the High court of Jammu, summon received on 16.11.2012.	Sh. Panjku Ram S/o Sh. NantRam & Others	0.04	0	0	0	0.04	0	0.04	0	0.04			Commissioner workmen Compensation Kathua dismissed the claim but applicant filed writ-ptition in Jammu High Court, listing of case is awaited.
	Claim on account of various disputes occurred on finalisation of bill for Lot SW-1	GIL	0.00	159.7	0	0	159.7	0	159.7	0	159.7			Case is under Arbitration Date of next hearing is fixed on 21.04.2015 to 22.04.2015
	Interest on claim of GIL updated upto 31.03.2015	GIL	0.00	4.99	0	0	4.99	0	4.99	0	4.99			
	SUB TOTAL		0.081	164.69	0	0	164.771	0	164.771	0	164.771			
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT													
	Claims of JKPDC regarding handling over of sewa-II to NHPC	JKPDC	1.39	0	0.86	0	0.53	0.53	0	0	0.53			Asset amounting to Rs.0.53 crores has been received from JKPDC and capitalised. For remaining asset & T&P JKPDC is not able to trace and hand over to SEWA-II Power station. No land is to be taken over from JKPDC. So the amount of Rs. 1.39 crores held as Contingent liability is now removed from the statement.
	Compensation claim against extended period incluiding warranty charges	BHEL	10.16	0	1.22	0	8.94	8.94	0	0	8.94			On recommendation of standing committee the claim was setteled for Rs.8.94 Crores (incl.Rs 0.94 crore of WCST)
	SUB TOTAL		11.55	0	2.08	0	9.47	9.47	0.00	0	9.47			
	SUB TOTAL- CAPITAL WORKS (A)		11.63	165	2.08	0	174.24	9.47	164.77	0	174.24			
B.	LAND COMPENSATION CASES													
	SUB TOTAL- LAND COMPENSATION CASES (B)		0	0	0	0	0	0	0	0	0			
C	OTHER CASES													
	Disputed Income Tax Demand		0				0				0			
	Disputed Sales Tax Demand		0				0				0			
	Disputed Service Tax Demand		0				0				0			
	Others		0				0				0			
	SUB TOTAL- OTHER CASES (C)		0	0	0	0	0	0	0	0	0			
	GRAND TOTAL (A+B+C)		11.63	165	2.08	0	174.24	9.47	164.77	0	174.24			

NHPC LIMITED FARIDABAD

HOF

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Annexure -X

Name of Unit Sewa-II Power Station

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2015

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	4302XX				
	430301				
	430301	Ashthatic work in power house complex.	2051070	30.06.13	The work was stopped by the contractor since 01.08.2013. The work has been resumed in April 2015 and completed on 15.04.2015
	4305XX				
	4309XX				
	4312XX				

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.
It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

Signature
Head of Finance

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

Annexure -XI

Name of Unit Sewa-II Power Station

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2015

1	2	3		4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given		Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	4501XX								
2	4502XX								
	450207	SDM Basholi, J & K	S004310	Advance for purchase of land of 78 Kanals.	30.03.12	8405315	3151615	5253700	Total Advance given=Rs.84.05 Lacs Adj. Recived & adjusted =31.51 Lacs Balance likely to be utilised by next quarter
	450207	SDM BANI, GOVT OF J&K	S004309	Purchase of Land	16.04.13	1000000	0	1000000	100% Advance Letter no NH/Sewa-II/(LA)/14-434 dated 09.01.15 issued to SDM, Bani for early adjustment . Likely to be utilised by next quarter
		Total of 450207						**6253700**	
3	4503XX								
4	660401	Commissioner Secretary,Fishieries & Forests	S012066	Advance against provision of budget under X-Env. & Ecology.(Fishieries related work including infrastructure & equipments.	2011-12 (25.01.12)	2500000	1000000	1500000	Total Advance given=Rs.25.00 Lacs Adj. Recived & adjusted =10.00 Lacs Provision has been made for doubtful advances.
	660401	Deputy Director (P&S), PCCF Office	S014866	Catchment area treatment work of Sewa-II	2011-12 (07.10.11)	1127000		1127000	Provision has been made for doubtful advances.
		Total of 660401						**2627000**	
5	660403	BHARAT HEAVY ELECTRICALS LTD, CHANDIGARH	S002705	10% Adv givien to BHEL against Supply of Fleible copper links and rubber belloes,	16.03.15	48480		48480	Delivery period 5 months
				10% Adv for purchase of Top and bottom air guid assembly of generator	07.01.15	148500		148500	Delivery period 10 months
				10% Adv for purchase of HMC spares	07.01.15	70010		70010	Delivery period 8 months
				10% Adv for purchase of Runner disc, insulation assembly, thrust pad spring assy.	07.01.15	186300		186300	Delivery period 12 months
				10% Adv for purchase of 1 set of coupling bolts along with nut for genetaying unit	07.01.15	34580		34580	Delivery period 12 months
5	660403	BHEL ELECTRONIC DIVISION	S020230	Repair of SEE Module UN0664AV1 Repair of SEE Module UN0096 Repair of SCADA Module IOP301	26.03.15	89888		89888	Expected to be utilised in next month.

NHPC LIMITED FARIDABAD

1	2	3		4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given		Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
	660403	BHEL, SCR COMMERCIAL DIVISION	S020885	Supply of 33 KV VCB	19.07.13	197437		197437	Expected to be utilised in next month.
	660403	BEST & CROMPTON ENGG. LTD	S024549	Purchase of spares of cooling water system	19.03.15	1601456		1601456	Expected to be utilised in next month.
		Total of 660403						**2376651**	
6	660407	SDM BANI, GOVT OF J&K	S004309	Compensation of water mills located at Dharore & Fatehpur.	2012-13 (05.10.12)	717932	587622	130310	Total advance given of Rs.717932/-, Adjustment of Rs. 547803/- has been received & adjusted.Closing entry of Rs.39819/- for adjustment has submitted for capitalisation.
	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	S011314	Advance Entry Tax Deposit to J&K Govt.	2014-15	100000	89799	10201	Running advance given for supplies to be received.
	660407	DY. COMMISSIONER EXICE TOLLTAX LAKHANPUR	S003690	Advance Toll Tax Deposit to J&K Govt.	2014-15	27991	0	27991	Running advance given for supplies to be received.
		Total of 660407						**168502**	
7	6607XX								
8	6608XX								

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature
Head of Finance

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

Name of Unit Sewa-II Power Station

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE					
DETAILS OF FOREIGN CURRENCY EXPENDITURE					
EXPENDITURE ON	**ADVICE NO.**	**ACCOUNT HEAD**	**AMOUNT (Rs.)**	**CHARGED TO P&L/ IEDC**	**REMARKS (IF ANY)**
i) KNOW HOW	-	-	-		
ii) INTEREST	-	-	-		
iii) OTHER MISC. MATTERS*	As below	As below	-		

DETAILS OF OTHER MISC. MATTERS	**ADVICE NO.**	**ACCOUNT HEAD (GL Code)**	**AMOUNT (Rs.)**	**CHARGED TO P&L/ IEDC**	**REMARKS (IF ANY)**
EXPENDITURE ON	Corpoarte Office / RO Office				
a) DOWN PAYMENT					
b) FINANCING CHARGES		-			
c) COMMITMENT FEE		-			
d) WORK PAYMENT					
Name of party					
	Sub Total for Work Payment (d)		-		
e) ADM. & DOCUMENTATION CHARGES					
f) AGENT FEES					
f) TRAVELING EXPENSES					
g) OTHER EXP (IF ANY, TO BE SPECIFIED) - MILESTONE PAYMENT					
TOTAL OTHER MISC. MATTER			-		

DETAILS OF EARNINGS IN FOREIGN EXCHANGE	**ADVICE NO./ VOUCHER NO.**	**ACCOUNT HEAD**	**AMOUNT (Rs.)**	**CHARGED TO P&L/ IEDC**	**REMARKS (IF ANY)**
EARNINGS					
i) INTEREST					
ii) OTHER (IF ANY, TO BE SPECIFIED)					

Reconciliation of Expenditure in Foreign Currency on Accrual Basis

Closing Balance of Sundry Creditors in Foreign Currency as on Balance Sheet date i.e.31.03.2015	
Add Payments made during the period	-
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 31.03.2014	
Total expenditure in foreign currency on accrual basis	

NHPC LIMITED FARIDABAD

SEWA-II POWER STATION

Annexure to Notes

Amount in Rs.

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 6	**OTHERS LONG TERM LIABILITIES**			
a)	**Deposits/ Retention Money/Advances Received**			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY	310300	-2008635	-3022794
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY	310301	2008635	3022794
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	310303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	310305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY	310500	-5424350	-5179526
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	310501	5424350	5179526
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY	310505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-FOREIGN CURRENCY	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY	318301	0	903527
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	318303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	318305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	318501	540654	842332
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY	318503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY	318505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-FOREIGN CURRENCY	318506	0	0
			540654	**1745859**
b)	**Income received in advance**			
	ADVANCE AGAINST DEPRECIATION	370101	0	0
			0	**0**
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT	312002	0	0
Note no. 7	**PROVISIONS**			
	LONG TERM PROVISIONS			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0
			0	**0**
	PROVISION FOR GRATUITY	350405	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0
			0	**0**
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0
			0	**0**
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE ENCASHMENT	350409	0	0
			0	**0**
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0
			0	**0**
	PROVISION FOR Memento	350412	0	0
			0	**0**
	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
			0	**0**
	SHORT TERM PROVISIONS			
	Provision for employee benefits			
	PROVISION FOR LEAVE ENCASHMENT	350413	0	0
	PROVISION FOR GRATUITY	350415	0	0
	PROVISION FOR GRATUITY-LIC	350416	0	0
			0	**0**
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
			0	**0**
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE ENCASHMENT	350419	0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0	0
	PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0	0
	PROVISION FOR WAGE REVISION	350401	5688005	5243805
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	5688005	5243805
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
	PROVISION FOR PRP - EXECUTIVE	350425	9495069	5296881
	PROVISION FOR PRP - SUPERVISOR	350426	1771941	1247163
	PROVISION FOR PLGI - WORKMEN	350427	11557563	7458872
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMEN	350428	1537900	1625298
			24362473	**15628214**
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0
	Provision- Others			
	Provision for Taxation			
	PROVISION FOR INCOME TAX	355101	0	0
	PROVISION FOR FRINGE BENEFIT TAX	355104	0	0
			0	**0**
	PROPOSED DIVIDEND	355001	0	0
	PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0
	Provision for Loss on Hedging Transactions	351301	0	0
	Provision for Tariff Adjustments	350918	0	0
	PROVISION FOR SELF CONSUMPTION OF POWER	350921	0	0
	Provision For Committed Capital Expenditure	351211	0	0
Provision Others				
	PROVISION FOR WEALTH TAX	355102	0	0
	PROVISION FOR OTHER EXPENSES	350919	0	10742445
	PROVISION FOR CONTINGENCIES	350301	0	0
			0	**10742445**
Provision - CSR, SD and RD				
	Provision For Corporate Social Responsibility Expenses	351401	0	0
	Provision For Sustainable Development Expenses	351402	0	0
	Provision For Research & Development Expenses	351403	0	0
			0	**0**
Note no. 8	**TRADE PAYABLE - Sundry Creditors**			
	Outstanding dues of micro and small scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL ENTERPRISE	310434	0	0
			0	**0**
	Outstanding dues of medium scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM ENTERPRISE	310433	0	0
			0	**0**
	Others			
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY	310401	7461260	14156513
		310407	0	0
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310411	7499763	3691271
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310431	15887384	12660579
	SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0	0
	STORES PAYMENT CONTROL ACCOUNT	310450	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER WORKS)	312102	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)	312104	0	0
			30848407	**30508363**
Note no. 9	**Other Current Liabilities**			
	Income received in advance			
	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	0	0
			0	**0**
	UNPAID DIVIDEND	311515	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Liability against capital works/supplies			
	THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CONTRACTOR	310200	0	0
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	28413777	53098895
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN CURRENCY	310203	33653	276499
	SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0
	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL WORKS)	312101	0	0
			28447430	**53375394**
	Deposits/ retention money			
	EARNEST MONEY DEPOSIT	310101	2100000	2219000
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY	319301	2008635	2119267
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	319303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	319305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	319501	4883696	4337194
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY	319503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY	319505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-FOREIGN CURRENCY	319506	0	0
			8992331	**8675461**
	DUE TO SUBSIDIARIES	311901	0	0
			0	**0**
	UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTRACTEE/ CLIENTS	330501	0	0
			0	**0**
	Bond application money	220399	0	0
			0	**0**
	Statutory dues payables			
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	311201	0	0
	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	311202	0	0
	EMPLOYEES CONTRIBUTION TOWARDS FPS PAYABLE	311203	0	0
	CORPORATION CONTRIBUTION TOWARDS FPS PAYABLE	311204	0	0
	EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	311205	0	0
	CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	311206	4358	0
	OTHER STATUTORY DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	0	0
	Interest on belated EPS/FPS deposits from Employees/Ex-Employees	311221	0	0
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-VOLUNTAROY CONTRIBUTION	311222	0	0
	REFUND OF EPF ADVANCE (EC)-EMPLOYEESS CONTRIBUTION	311223	0	0
	REFUND OF EPF ADVANCE (MC)-CORPORATION CONTRIBUTION	311224	0	0
	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	0	0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE	311241	0	0
	CORPORATION CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE	311242	0	0
	COMPANY CONTRIBUTION TOWARDS GRATUITY PAYABLE TO GRATUITY TRUST	311243	0	0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE-VOLUNTARY CONTRIBUTION	311244	0	0
	INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	239608	719728
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	24596	26718
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
	INCOME TAX RECOVERED-SERVICES	311306	202500	257854
	INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0
	CENTRAL SALES TAX	311308	0	0
	SERVICE TAX	311309	0	0
	FRINGE BENEFIT TAX-PAYABLE	311310	0	0
	Income Tax Collected at Source (u/s 206 C)	311311	0	0
	Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0
	SERVICE TAX DEFFERED PAYABLE	311313	0	0
	SERVICE TAX ACCRUED BUT NOT DUE	311314	0	0
	PROFESSIONAL TAX	311401	0	0
	State Sales Tax/VAT -Work Contracts	311402	2072750	2232876
	State Sales Tax/VAT -Others	311403	0	0
	ROYALTY	311404	39439	63016
	MUNICIPAL TAXES PAYABLE	311405	0	0
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	LIABILITY FOR OTHER STATE LEVIES	311407	34238907	31832191
			36822158	**35132383**
	Liabilities toward Self Insurance Fund			
	Other Liabilities - Self Insurance Fund	340103	0	0
			0	**0**
	Other liabilities			
	UNPAID SALARY AND WAGES	310602	0	0
	SALARIES AND WAGES WITHHELD	310603	0	0
	LIABILITY FOR SALARY	310604	0	0
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	187578	138893
	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0	0
	SDA PAYABLE TO EMPLOYEES	310607	0	0
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	1349032	768826
	PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM THIRD PARTY	310610	0	0
	LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0	0
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	0	0
	WATER CHARGES PAYABLE	310702	0	0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	121255	95000
	RENT PAYABLE	310704	3500	0
	BOND ISSUE EXPENSES PAYABLE	310705	0	0
	BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0	0
	PAYABLE TO TRAVEL AGENTS	310707	0	0
	CONSULTANCY CHARGES PAYABLE	310708	0	0
	GUARANTEE FEES TO GOVERNMENT OF INDIA PAYABLE	310709	0	0
	OTHER BANK CHARGES PAYABLE	310710	0	0
	LC CHARGES PAYABLE	310711	0	0
	COMMITMENT CHARGES PAYABLE	310712	0	0
	OTHER EXPENSES PAYABLE	310713	0	0
	Regulated Sales Settlement A/c- PGCIL	310714	0	0
	WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO REGULATED ENTITY	310715	0	0
	LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON EPF	311101	0	0
	PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0	0
	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311150	0	0
	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY PAYABLE	311207	0	0
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB	311208	22150	0
	EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME PAYABLE	311209	0	0
	HBA RECOVERY AND PAYABLE TO BANK	311210	0	0
	LIC PREMIA RECOVERED AND PAYABLE TO OTHER ORGANISATIONS	311211	0	0
	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC	311212	0	0
	POST OFFICE RECURRING DEPOSIT	311213	49000	56500
	Employees Contribution (EC) towards Social Security	311214	0	0
	Employers Contribution (ERC) towards Social Security	311215	0	0
	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0
	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	0	0
	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO OUTSIDE DEPARTMENTS	311240	0	0
	PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0	0
	DONATIONS TO OTHER FUNDS	311502	0	0
	LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0	0
	LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0	0
	LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0	0
	LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0	0
	LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0	0
	LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0
	LIABILITY FOR STALE CHEQUES	311509	375	2375
	DIVIDEND PAYABLE	311510	0	0
	LIABILITY FOR WHEELING CHARGES	311511	0	0
	LIABILITY FOR INCENTIVE ON BONDS - SEB	311512	0	0
	LIAB. FOR POST DATED INTEREST WARRANT D SERIES	311513	0	0
	LIAB. FOR POST DATED INTEREST WARRANT E SERIES	311514	0	0
	LIABILITY FOR UNCLAIMED INTEREST ON TAX HREE BONDS	311517	0	0
	MISCELLANEOUS LIABILITY	311601	0	0
	DEVELOPMENT SURCHARGE RECEIVED FROM BENEFICIARY (HELD IN TRUST)	320101	0	0
	OTHER ADVANCES RECEIVED	340101	0	0
	ADVANCE FROM BENEFICIARIES	340102	0	0
			1732890	**1061594**
	Advances against the deposit works			

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	ADVANVE AGAINST DEPOSIT WORKS	330300	0	0
	ADVANVE AGAINST DEPOSIT WORKS	330301	0	0
	ADVANVE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0	0
	Advances against the deposit works	339301	0	0
			0	**0**
	AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	**0**	**0**
	Advances against cost of project/ contractees			
	ADVANCE FROM CONTRACTEES	330100	0	0
	ADVANCE FROM CONTRACTEES	330101	0	0
	ADVANCE FROM CLIENTS	330102	0	0
	DEPOSIT FROM CONTRACTEES	330200	0	0
	DEPOSIT FROM CONTRACTEES	330201	0	0
	DEPOSIT FROM CLIENTS	330202	0	0
	ADVANCE FROM CONTRACTEES - NON CURRENT	338101	0	0
	ADVANCE FROM CLIENTS - NON CURRENT	338102	0	0
	ADVANCE FROM CONTRACTEES	339101	0	0
	ADVANCE FROM CLIENTS	339102	0	0
	DEPOSIT FROM CONTRACTEES - NON CURRENT	338201	0	0
	DEPOSIT FROM CLIENTS - NON CURRENT	338202	0	0
	DEPOSIT FROM CONTRACTEES	339201	0	0
	DEPOSIT FROM CLIENTS	339202	0	0
			0	**0**
	Amount Recoverable in respect of Project Management/Consultancy works	651301	0	0
	Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Work	350702	0	0
			0	**0**
	GRANTS IN AID-FROM GOVERNMENT-FOR SURVEY AND INVESTIGATION	311701	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR RESEARCH AND DEVELOPMENT	311702	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS	311703	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR SURVEY AND INVESTIGATION	311801	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR RESEARCH AND DEVELOPMENT	311802	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR OTHER WORKS	311803	0	0
			0	**0**
Fixed Assets				
Note no. 10.1	**Tangible Assets**			
a)	**GROSS BLOCK**			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	**0**	**0**
i)	LAND- FREE HOLD	410101	**18173103**	**18173103**
ii)	LAND- LEASE HOLD	410111	**54041544**	**54041544**
	LAND- LEASE HOLD			
iii)	**ROADS AND BRIDGES**			
	ROADS	410201	285710380	279263[illegible]7
	BRIDGES AND CULVERTS	410203	14123423	14123423
	AERODROMES, HELIPAD AND AIR STRIPS	410204	1797554	1797554
			301631357	**295189014**
iv)	**BUILDINGS-OTHERS**			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	495098319	495020146
	BUILDING CONTAINING WORKSHOP	410302	2719910	2719910
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	137529054	137529054
	OFFICE BUILDINGS-PERMANENT	410304	17133964	17134293
	OFFICE BUILDINGS-TEMPORARY	410305	11	11
	STORES AND GODOWN BUILDINGS	410306	6212933	6212933
	TRANSIT CAMP AND FIELD HOSTEL	410321	23291510	23291623
	SCHOOL BUILDINGS	410322	0	0
	HOSPITAL BUILDINGS	410323	1061566	1061566
	CLUB BUILDING	410324	1396207	1396207
	RESIDENTIAL BUILDING-PERMANENT	410325	143946606	110552613
	RESIDENTIAL BUILDING-TEMPORARY	410326	5	5
	CANTEEN BUILDING	410327	0	0
	BUILDINGS-OTHERS	410328	10383005	10153946
			838773090	**805072307**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
v)	**RAILWAY SIDINGS**	410501	**0**	**0**
vi)	**Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)**			
	DAMS AND BARRAGES	410601	2237658520	2237352557
	POWER CHANNELS	410602	399492681	399492681
	POWER TUNNELS AND PIPELINES	410604	2523048243	2522802314
	PENSTOCKS	410605	851730741	851732063
	TAILRACE CHANNELS	410606	42747702	42747702
	TAILRACE TUNNELS	410607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	305081844	305081844
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	113563445	113563445
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	410611	23283431	23283431
			6496606607	**6496056037**
vii)	**Generating Plant and machinery**			
	MAIN GENERATING EQUIPMENT	410701	1491560375	1411712667
	GENERATOR STEP UP TRANSFORMER	410702	192586592	192586592
	OTHER POWER PLANT TRANSFORMER	410703	56653157	56653157
	COOLING WATER SYSTEMS	410704	101902156	101902156
	EHV SWITCHGEAR SYSTEMS	410705	181057889	181057889
	DC SYSTEMS/ BATTERY SYSTEMS	410707	16166526	16166526
	POWER AND CONTROL CABLES	410708	75617486	75617486
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	100783314	100783314
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	47047420	47047420
	CONTROL, METERING AND PROTECTION SYSTEM	410711	374204221	374204221
	AUXILIARY AND ANCILLARY SYSTEMS	410712	126319867	126319867
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	237263481	236988710
	Capital Spares - Generating Plant and Machinery	410714	104817112	94152144
			3105979596	**3015192149**
viii)	**Plant and machinery- Sub station**			
	SUBSTATION-TRANSFORMERS	410801	24207923	24207923
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	410802	3300072	3300072
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	706350	706350
	LIGHTENING ARRESTORS	410804	26838	26838
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410806	0	0
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			28241183	**28241183**
ix)	**Plant and machinery- Transmission lines**			
	TRUNK TRANSMISSION LINES	410901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	410903	4288546	4288546
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	4036754	4036754
	STREET LIGHTING, ETC.	410905	5507347	5507347
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			13832647	**13832647**
x)	**Plant and machinery- Others**			
	PLANT AND MACHINERY-OTHERS	411001	36925439	36925439
	DIESEL GENERATING SETS	411002	5705536	5705536
			42630975	**42630975**
xi)	**Construction Equipment**			
	EXCAVATORS	411101	0	0
	LOADERS	411102	2855143	2855143
	DUMPERS	411103	0	0
	TIPERS	411104	2086822	2086822
	DOZERS	411105	21602599	21602599
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES (Less than 100 tons)	411109	11959315	11959315
	CONCRETING EQUIPMENT	411110	0	0
	TUNNELING EQUIPMENT	411111	0	0
	PUMPS	411112	2575137	2575137
	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	36261	36261
	AIR COMPRESSORS	411115	88274	88274
	DRILLING EQUIPMENT	411116	764599	764599

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	0	0
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	2122151	818070
	Capital Spares - Construction Equipment	411131	0	0
			44090301	**42786220**
xii)	**Water Supply System/Drainage and Sewerage**			
	WATER SUPPLY	411201	7264178	7264178
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	5572968	2354900
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			12837146	**9619078**
xiii)	**Electrical installations**			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	440645	0
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	608753	608753
	Capital Spares - Electrical Installation	411403	0	0
			1049398	**608753**
xiv)	**Vehicles**			
	CARS	411501	427232	427232
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	153294	153294
	PICK UP VAN	411504	0	0
	FIRE TENDERS	411505	2703771	2703771
	AMBULANCE	411506	697379	697379
	BUSES	411507	1244038	1244038
	TRUCKS/TANKERS	411508	2712742	2712742
	TRAILERS	411509	0	0
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	78460	78460
	CYCLES	411512	1	1
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			8016917	**8016917**
xv)	**Aircraft/ Boats**			
	AIRCRAFT	411601	0	0
	BOATS	411603	536234	536234
	HELICOPTER	411604	0	0
			536234	**536234**
xvi)	**Furniture and fixture**			
	FURNITURE-FIXTURES-OFFICE	411701	11068295	11344710
	FURNITURE-FIXTURES-RESIDENTIAL	411702	106360	112509
	FURNITURE-FIXTURES-CANTEEN	411703	11955	11955
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	0	0
	FURNITURE-FIXTURES-HOSPITAL	411706	75899	75899
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	3123844	2949301
			14386353	**14494374**
xvii)	**Computers**			
	COMPUTERS	411801	3402424	2195[illegible]3
	PRINTERS	411803	450288	450288
	OTHER EDP EQUIPMENTS	411804	112537	610364
	SATELLITE COMMUNICATIONS SYSTEMS	411805	472815	472817
	Networking Devices and Server	411806	477616	0
			4915680	**3728692**
xviii)	**Communication Equipment**			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	252727	252730
	INTERIOR COMMUNICATION EQUIPMENTS	411903	4784524	3881443
			5037251	**4134173**
xix)	**Office Equipments**			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	0	0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	979880	979880
	HOSPITAL EQUIPMENTS	412005	621869	621869
	CLUB EQUIPMENTS	412006	1307881	1307881
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	55919	55919
	AIR CONDITIONERS	412008	2114498	1757690
	Air Coolers/ Water Coolers/ Fans	412011	563342	563342
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	80607	80607

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Televisions/Music System for office	412014	412681	412681
	OTHER OFFICE EQUIPMENTS	412020	2128193	2095693
			8264870	**7875562**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	**0**	**0**
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors, Audio Visual Equipments	412501	945552	1007877
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	2684609	2370872
	MISC. ASSETS/EQUIPMENTS	412503	11738711	10202967
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	190603	154913
			15559475	**13736629**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0	0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	1814744	1666974
Annexure to Note No. 19 (g)				
	Obsolete / surplus assets			
	OBSOLETE ASSETS	413001	0	0
	SURPLUS ASSETS	413002	1933597	794142
			1933597	**794142**
b)	**ACCUMULATED DEPRECIATION**			
	LAND- LEASE HOLD	420101	8314781	6379133
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	54480658	42879149
	BUILDING	420301	130098977	101773910
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)	420601	1633673908	1290667238
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	756960495	593065921
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	8145297	6384009
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING FOUNDATION)	420901	4345912	3363928
	Construction equipments			
	PLANT AND MACHINERY OTHERS	421001	7156475	4845215
	DIESEL GENERATING SETS	421002	0	0
			7156475	**4845215**
	CONSTRUCTION EQUIPMENT	421101	13871601	9955562
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	1283258	832480
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
			1283258	**832480**
	Electrical installations			
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	63	0
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	169032	133488
			169095	**133488**
	VEHICLE	421501	2784891	2050719
	AIRCRAFT/BOATS	421601	178856	127916
	FURNITURE FIXTURES AND EQUIPMENT	421701	5082091	4522287
	COMPUTERS	421801	2779228	2359011
	COMMUNICATION EQUIPMENTS	421901	1499703	1203084
	OFFICE EQUIPMENT	422001	2596009	1989195
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)	422101	0	0
	OTHER ASSETS	422501	4574306	3651463
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	1810551	1663409
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			2639806092	**2077847117**
Note no. 10.2	**INTANGIBLE ASSET**			
	GROSS BLOCK			
	LAND- RIGHT OF USE	410121	**41798254**	**41798254**
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	**827603**	**827603**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
			42625857	**42625857**
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	6955132	5559076
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	827603	679102
			7782735	**6238178**
Note no. 11.1	**Capital Work In Progress**			
	ROADS			
	ROADS	430201	0	1049474
	BRIDGES AND CULVERTS	430203	0	0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			0	**1049474**
	BUILDINGS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	2051070	2077408
	BUILDING CONTAINING WORKSHOP	430302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0
	OFFICE BUILDINGS-PERMANENT	430304	0	0
	OFFICE BUILDINGS-TEMPORARY	430305	0	0
	STORES AND GODOWN BUILDINGS	430306	0	0
	TRANSIT CAMP AND FIELD HOSTEL	430321	0	0
	SCHOOL BUILDINGS	430322	0	0
	HOSPITAL BUILDINGS	430323	0	0
	CLUB BUILDING	430324	0	0
	RESIDENTIAL BUILDING-PERMANENT	430325	0	26507466
	RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
	CANTEEN	430327	0	0
	BUILDINGS-OTHERS	430328	0	0
	OTHER CIVIL WORKS	430329	0	0
			2051070	**28584874**
	RAILWAY SIDINGS	430501	**0**	**0**
	Hydraulic Works(Dams, Water Conductor system			
	DAMS AND BARRAGES	430601	0	0
	POWERCHANNELS	430602	0	0
	POWER TUNNELS AND PIPELINES	430604	0	0
	PENSTOCKS	430605	0	0
	TAILRACE CHANNELS	430606	0	0
	TAILRACE TUNNELS	430607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	0	0
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	430611	0	0
			0	**0**
	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	430701	0	0
	GENERATOR STEP UP TRANSFORMER	430702	0	0
	OTHER POWER PLANT TRANSFORMER	430703	0	0
	COOLING WATER SYSTEMS	430704	0	0
	EHV SWITCHGEAR SYSTEMS	430705	0	0
	DC SYSTEMS/ BATTERY SYSTEMS	430707	0	0
	POWER AND CONTROL CABLES	430708	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	430709	0	0
	POWER LINE CARRIER COMMUNICATION SYSTEMS	430710	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430711	0	0
	AUXILLIARY AND ANCILLIARY SYSTEMS	430712	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	0	0
			0	**0**
	Plant and machinery Sub station			
	SUBSTATION-TRANSFORMERS	430801	0	0
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	430802	0	0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	430803	0	0
	LIGHTENING ARRESTORS	430804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	430805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430806	0	0
			0	**0**
	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	430901	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	430903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	430904	0	0
	STREET LIGHTING, ETC.	430905	0	0
			0	**0**
	Plant and machinery Others			
	PLANT AND MACHINERY-OTHERS	431001	0	0
	DIESEL GENERATING SETS	431002	0	0
			0	**0**
	Construction Equipment			
	CONCRETING EQUIP.	431101	0	0
	DIESEL GENERATING SETS	431113	0	0
			0	**0**
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY AND DRAINS	431201	0	0
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	0	3218068
			0	**3218068**
	ASSETS PENDING ISSUES			
	ASSETS PENDING ISSUES	441401	0	0
	ASSETS PENDING ISSUES	611401	0	0
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			0	**0**
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	**0**	**0**
	Survey, investigation, consultancy and supervision charges			
	EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLECTION	434001	0	0
	EXPENSES ON SURVEY	434002	0	0
	EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	0	0
	DRILLING AND DRAFTING	434004	0	0
	DESIGN AND CONSULTANCY CHARGES	434005	0	0
	EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0
	HYDRAULIC MODEL STUDIES	434007	0	0
	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES	434008	0	0
			0	**0**
	EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	**0**	**0**
	CONSTRUCTION STORES			
i)	**Stores and spares**			
	STEEL ACCOUNT	440101	0	0
	CEMENT ACCOUNT	440201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	440401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNTS	440501	0	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	0	0
	SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. & HEAVY EARTH MOVING EQUIP. ETC. ACCOUNT	440701	0	0
	SPARES FOR VEHICLES ACCOUNT	440801	0	0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	0	0
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0	0
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS	446101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	446102	0	0
	CONSTRUCTION STORE - CSR ITEMS	447101	0	0
			0	**0**
ii)	**Loose tools**			
	LOOSE TOOLS ACCOUNT	441201	0	0
	LOOSE TOOLS IN USE	441208	0	0
			0	**0**
iii)	**Scrap inventory**			
	SCRAP MATERIALS	441301	**0**	**0**
			0	**0**
iv)	**Stores in transit/ pending inspection**			
	STORES IN TRANSIT	446301	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	446302	0	0
			0	**0**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
v)	**Material issued to contractors/ fabricators**			
	MATERIAL ISSUED TO CONTRACTORS	446501	0	0
	MATERIAL ISSUED TO FABRICATORS	446502	0	0
			0	**0**
	Total Construction Stores		**0**	**0**
vi)	**Provision for Construction Stores**	350916	**0**	**0**
vii)	**EXPENDITURE DURING CONSTRUCTION (CUMULATIVE)**			
	WAGES, ALLOWANCES AND BENEFITS	437501	1017133999	1017133999
	Gratuity, Contribution to provident fund & pension scheme (including administration fee)	437502	178629985	178629985
	STAFF WELFARE EXPENSES	437503	97942763	97942763
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	0
	REPAIR AND MAINTENANCE- BUILDING	437510	22169632	22169632
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY AND EQUIPMENT	437511	25011852	25011852
	REPAIR AND MAINTENANCE- OTHERS	437512	96952430	96952430
	RENT/HIRING CHARGES	437514	48737196	48737196
	RATES AND TAXES	437515	4296505	4296505
	INSURANCE	437516	1901734	1901734
	SECURITY EXPENSES	437517	113238098	113238098
	ELECTRICITY EXPENSES	437518	63030225	63030225
	TRAVELLING AND CONVEYANCE	437519	24390542	24390542
	EXPENSE ON VEHICLES/STAFF CAR	437520	32796465	327[illegible]
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	17340836	173[illegible]
	ADVERTISEMENT PUBLICITY	437522	9632380	9632380
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	640419	640419
	PRINTING AND STATIONERY	437524	8811260	8811260
	OTHER EXPENSES	437525	28685753	28685753
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	3025035	3025035
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	89185	89185
	LOSS ON SALE OF ASSET	437530	238134	238134
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TREATMENT/ ENVIRONMENTAL	437531	112860640	112860640
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	0	0
	LAND ACQUISITION AND REHABILITATION	437533	0	0
	INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA LOAN	437540	0	0
	INT.ON BORROWED MONEY-BONDS	437541	0	0
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	1365336107	1365336107
	INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	0	0
	INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0	0
	BOND ISSUE/ SERVICE EXPENSES	437546	243766	243766
	COMMITMENT FEE	437547	603345	603345
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	17616493	17616493
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	1155922	115[illegible]
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	-880899	-88[illegible]
	Remuneration to Auditors	437552	88240	88240
	Exchange difference regarded as adjustment to Interest Cost	437554	0	0
	Loss on Hedging Transactions	437555	0	0
	DEP. DURING CONSTRUCTION	437560	157468616	157468616
	Provisions	437561	0	0
	PRIOR PERIOD EXPENSES	437565	24533827	24533827
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERIOD	437570	-5859147	-5859147
	INTEREST ON LOANS AND ADVANCES	437571	-139655961	-139655961
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	-77592075	-77592075
	PROFIT ON SALE OF ASSET	437573	-432845	-432845
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-100565431	-100565431
	Rent/Hire Charges	437575	-3511198	-3511198
	PRIOR PERIOD INCOME	437579	-3006387	-3006387
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0
	CAPITALIZATION OF EDC-OTHER INCOME	438101	327616657	327616657
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER EXPENDITURE	438102	-613936561	-613936561
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	-1293706747	-1293706747
	CAPITALIZATION OF EDC-DEPRECIATION	438104	-157468616	-157468616
	CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	-1383799711	-1383799711
	CAPITALIZATION OF EDC-PROVISIONS	438106	0	0
	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	-21527440	-21527440

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CAPITALIZATION OF EDC –EXCHANGE RATE VARIATION	438108	-275023	-275023
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	-661569494	-661569494
	Corporate/Regional Office Expenses (Net)	437599	661569494	661569494
		TOTAL	**0**	**0**
	PROVISION FOR PROJECT EXPENSES	**350922**	**0**	**0**
Note no. 11.2	**Intangible Assets Under Development**			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	**0**	**0**
Note no. 13	**LOANS AND ADVANCES**			
	LONG TERM LOAN AND ADVANCES			
	CAPITAL ADVANCES			
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450100	0	0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450101	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	450105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	450106	0	0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	458101	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	458105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	458106	0	0
			0	**0**
	Unsecured (considered good)– Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN CURRENCY-UNSECURED	450300	0	0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN CURRENCY-UNSECURED	450301	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	450302	0	0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-UNSECURED	450304	0	0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN CURRENCY-UNSECURED	458301	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	458302	0	0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-UNSECURED	458304	0	0
			0	**0**
	Unsecured (considered good)– Others			
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	450201	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450205	0	0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0	0
	Advance - Government Department	450207	6253700	6253700
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	458201	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	458205	0	0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	458206	0	0
	Advance/Deposit - Government Department	458207	0	0
			6253700	**6253700**
	Provision for expenditure awaiting utilisation certificate	350904	6253700	6253700
	Unsecured (considered doubtful)	**code required**		
	Provision for Doubtful Advances - Capital Advances	350915	**0**	**0**
LONG TERM LOAN AND ADVANCES				
	- Unsecured (considered good)			
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-5435100	-5435100
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	650402	0	0
	EARNEST MONEY DEPOSIT	650432	0	0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	658402	0	0
	EARNEST MONEY DEPOSIT	658432	0	0
	DEPOSIT WITH P&T	650410	0	0
	DEPOSIT WITH RAILWAY	650411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	650412	5435100	5435100
	Other Deposits	650413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0
	DEPOSIT WITH INSURANCE COMPANY	650431	0	0
	DEPOSIT WITH P&T	658410	0	0
	DEPOSIT WITH RAILWAY	658411	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DEPOSIT WITH OTHER GOVT. DEPTT.	658412	5435100	5435100
	Other Deposits	658413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
	DEPOSIT WITH INSURANCE COMPANY	658431	0	0
			5435100	**5435100**
	Provision for Doubtful Deposits - Long Term	350914	**0**	**0**
	Provision against demand raised by Govt. Dept.	350612	**0**	**0**
	Employees (including accrued interest)			
	-Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	650120	91641	332185
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	650121	105026	150056
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE-	650122	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED	650123	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE - SECURED	650143	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR ADVANCE - SECURED	650144	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - SCOOTER/ MOTOR CYCLE ADVANCE -	650145	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - COMPUTER ADVANCE -SECURED	650146	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED	650212	4271199	2177898
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED	650213	794930	550[illegible]14
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/ MOTOR CYCLE ADVANCE-	650214	8754	[illegible]2
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED	650215	83727	85093
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE - SECURED	650228	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR ADVANCE - SECURED	650229	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - SCOOTER/MOTOR CYCLE ADVANCE -	650230	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE - SECURED	650231	0	0
	HOUSE BUILDING ADVANCE - SECURED	660101	6925294	3583050
	CAR ADVANCE- SECURED	660102	1269397	1688394
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	57225	180
	COMPUTER ADVANCE- SECURED	660104	278660	200447
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	660105	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE - SECURED	660107	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	660108	0	0
			13885853	**8773349**
	-Unsecured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED	650125	0	306503
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE-	650126	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-UNSECURED	650127	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED	650128	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER ADVANCES-UNSECURED	650131	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN HIGHER EDUCATION LOAN -	650151	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE - UNSECURED	650147	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - SCOOTER/MOTOR CYCLE ADVANCE -	650148	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - COMPUTER ADVANCE - UNSECURED	650149	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR ADVANCE - UNSECURED	650150	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA- UNSECURED	650218	0	708111
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED	650219	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-	650220	0	4508
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE- UNSECURED	650221	263	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-FURNITURE ADVANCE- UNSECURED	650222	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-MULTIPURPOSE ADVANCE- UNSECURED	650223	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES- CHILDREN HIGHER EDUCATION LOAN	650244	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE -	650232	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR ADVANCE - UNSECURED	650233	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - SCOOTER/MOTOR CYCLE ADVANCE -	650234	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE - UNSECURED	650235	0	0
	DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE-CHILDREN HIGHER EDUCATION-	650251	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	0	2591826
	CAR-ADVANCE- UNSECURED	660202	391658	0
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0	71420
	COMPUTER ADVANCE - UNSECURED	660204	36000	0
	FURNITURE ADVANCE	660205	0	0
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	0	0

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NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - UNSECURED	660207	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	660208	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE - UNSECURED	660209	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	660210	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660211	0	0
	DUE FROM DEPUTATIONISTS-CHILDREN HIGHER EDUCATION LOAN -NON CURRENT	660215	0	0
			427921	**3682368**
	Loan to State Government in settlement of dues from customer			
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	**0**	**0**
	Advance to Government of Arunachal Pradesh-Unsecured	661202	**0**	**0**
	Other advances			
	- Unsecured (considered good)			
	Other Pre Paid Expenses - Non Current	650713	**7034**	**52755**
	Less : Provisions for doubtful other loans and advances - Long Term			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES - LONG TERM	350913	0	0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - LONG TERM	350912	0	0
			0	**0**
	SHORT TERM LOANS & ADVANCES			
	DEPOSITS			
	DEPOSIT WITH P&T	659410	0	0
	DEPOSIT WITH RAILWAY	659411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	659412	0	0
	Other Deposits	659413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	659421	0	0
	DEPOSIT WITH INSURANCE COMPANY	659431	0	0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	**659401**	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	**659402**	0	0
	EARNEST MONEY DEPOSIT	**659432**	0	0
			0	**0**
	PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
	Employees loans & Advances (including accrued interest)			
	- Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	**651520**	179323	210000
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	**651521**	90884	163801
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE-	**651522**	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED	**651523**	8706	12989
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE - SECURED	**651543**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR ADVANCE - SECURED	**651544**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - SCOOTER/ MOTOR CYCLE ADVANCE -	**651545**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - COMPUTER ADVANCE -SECURED	**651546**	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED	**651612**	0	66672
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED	**651613**	20004	38333
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/ MOTOR CYCLE ADVANCE-	**651614**	4000	2494
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED	**651615**	31890	5937
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE - SECURED	**651628**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR ADVANCE - SECURED	**651629**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - SCOOTER/MOTOR CYCLE ADVANCE -	**651630**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE - SECURED	**651631**	0	0
	HOUSE BUILDING ADVANCE - SECURED	**661501**	1892898	862346
	CAR ADVANCE- SECURED	**661502**	666478	864372
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	**661503**	24929	19310
	COMPUTER ADVANCE- SECURED	**661504**	209851	209195
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	**661505**	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	**661506**	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE - SECURED	**661507**	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	**661508**	0	0
			3128963	**2455449**
	Employees loans & Advances (including accrued interest) - Unsecured (considered good)			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED	651525	0	34440

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE-	651526	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-UNSECURED	651527	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED	651528	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER ADVANCES-UNSECURED	651531	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN HIGHER EDUCATION LOAN -	651551	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE - UNSECURED	651547	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - SCOOTER/MOTOR CYCLE ADVANCE -	651548	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - COMPUTER ADVANCE - UNSECURED	651549	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR ADVANCE - UNSECURED	651550	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA- UNSECURED	651618	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED	651619	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-	651620	0	901
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE- UNSECURED	651621	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-FURNITURE ADVANCE- UNSECURED	651622	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-MULTIPURPOSE ADVANCE- UNSECURED	651623	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE -	651632	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR ADVANCE - UNSECURED	651633	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - SCOOTER/MOTOR CYCLE ADVANCE -	651634	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE - UNSECURED	651635	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	0	413976
	CAR-ADVANCE- UNSECURED	661602	100008	0
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0	99892
	COMPUTER ADVANCE - UNSECURED	661604	9000	0
	FURNITURE ADVANCE	661605	0	0
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	661612	0	0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - UNSECURED	661607	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	661608	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE - UNSECURED	661609	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	661610	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	661611	0	0
	DUE FROM DEPUTATIONISTS - CHILDREN HIGHER EDUCATION LOAN-CURRENT	661615	0	0
			109008	**549209**
	MULTIPURPOSE ADVANCE	660206	7699460	7612438
	DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	0
	MULTIPURPOSE ADVANCE	660305	0	0
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	0	0
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	0	14000
	PAY ADVANCE	660303	18165	0
	LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0
	ADVANCE FOR MEDICAL TREATMENT	660306	0	0
	DEATH RELIEF SCHEME PAYMENT	660307	0	0
	DEPARTMENTAL ADVANCE TO STAFF	660308	216027	0
	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY REVISION	660310	0	0
	DEATH RELIEF SCHEME-EXECUTIVES	660312	0	0
	DRS Control Account	660318	0	0
	DRS-Executive Control Account	660319	0	0
	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	0	0
	DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING ALLOWANCE ADVANCE	660321	0	0
	DUE FROM DEPUTATIONISTS - TOUR TRAVELLING ALLOWANCE ADVANCE	660322	0	0
	DUE FROM DEPUTATIONISTS - PAY ADVANCE	660323	0	0
	DUE FROM DEPUTATIONISTS - LEAVE TRAVEL CONCESSION ADVANCE	660324	0	0
	DUE FROM DEPUTATIONISTS - ADVANCE FOR MEDICAL TREATMENT	660325	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENT	660326	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENTS - EXECUTIVES	660327	0	0
	DUE FROM DEPUTATIONISTS - OTHER ADVANCES NOT BEARING ANY INTEREST	660328	0	0
	DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0	0
	DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0	0
			7933652	**7626438**
			8042660	**8175647**
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	**0**	**0**
	Advance to contractor / supplier			
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	660801	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	660802	0	0
	ADVANCES TO SUPPLIERS-SECURED	660803	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	ADVANCES TO OTHERS-INDIAN CURRENCY-SECURED	660804	0	0
	ADVANCES-FOREIGN CURRENCY-SECURED	660805	0	0
			0	**0**
	Unsecured (considered good)			
	– Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)	660701	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)	660702	0	0
	ADVANCES TO OTHERS (AGAINST BANK GUARANTEE)	660704	0	0
			0	**0**
	– Others			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	2627000	2627000
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	2376651	602036
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	168502	269979
	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
			5172153	**3499015**
	Loan to State Government in settlement of dues from customer			
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0
	Loan to State Government in settlement of dues from customer	661203	0	0
			0	**0**
	Other advances			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	8682579	6668832
	RENT PREPAID	650702	0	0
	OTHER PRE-PAID EXP. - CURRENT	650703	45847	316119
	ADVANCE RENT FOR HIRED PREMISES	660601	0	0
	ADVANCES TO EPF TRUST	660602	0	0
	ADVANCES TO FPS	660603	0	0
	ADVANCES TO EPS	660604	0	0
	ADVANCES TO CLEARING AGENTS	660605	0	0
	OTHER ADVANCES	660606	0	0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	0	0
			8728426	**6984951**
	Less : Provisions for doubtful other loans and advances - Short Term			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES - SHORT TERM	350601	2627000	0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - SHORT TERM	350603	0	0
			2627000	**0**
	Advance income tax			
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0	0
	INCOME TAX PAID IN ADVANCE	660502	0	0
	ADVANCE FRINGE BENEFIT TAX	660503	0	0
	INCOME TAX DEDUCTED AT SOURCE - SELF INSURANCE FUND	660504	0	0
			0	**0**
Note no. 14.1	**OTHER NON-CURRENT ASSETS**			
	Interest accrued on:			
	Advance to Arunachal Government			
	Interest Accrued but not due on Advance to Government of Arunachal Pradesh-Unsecured	650237	**0**	**0**
	Others			
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS	650100	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-SECURED	650124	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-UNSECURED	650141	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	650216	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-FOREIGN CURRENCY-SECURED	650217	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- INDIAN CURRENCY-UNSECURED	650224	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- FOREIGN CURRENCY-UNSECURED	650225	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- INDIAN CURRENCY-UNSECURED	**650200**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	**658216**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-FOREIGN CURRENCY-SECURED	**658217**	0	0
	INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	**658124**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- INDIAN CURRENCY-UNSECURED	**658224**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- FOREIGN CURRENCY-UNSECURED	**658225**	0	0
			0	**0**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	0	0
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION ACCOUNT	650502	**0**	**0**
Note no. 14.2	**OTHER NON-CURRENT ASSETS - REGULATORY ASSETS**			
	Employee Remuneration & Benefits- Regulated Assest (For the period)	670101	0	0
	Generation, Adm & Other exps - Regulated Assest (For the period)	670102	0	0
	Provisions - Regulated Assest (For the period)	670103	0	0
	Depreciation- Regulated Assest (For the period)	670104	0	0
	Finance Cost -Regulated Assest (For the period)	670105	0	0
	Prior Period Items (Net) - Regulated Assest (For the period)	670106	0	0
	Other Income - Regulated Assest (For the period)	670100	0	0
			0	**0**
Note no. 15	**CURRENT INVESTMENTS**			
	Current maturities of long term investments			
	8.50 % Tax-Free State Government Special Bonds of the Government of:	520416	0	0
	MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-CURRENT-(NON-TRADE)	520408	0	0
	In Government Securities - Self Insurance Fund	510412	0	0
	In PSUs/ Public Financial Institutions and Corporate Bonds - Self Insurance Fund	510413	0	0
	Investment In National Power Exchange Limited (JV)- Current	510213	0	0
	INVESTMENT IN NATIONAL POWER EXCHANGE LIMITED (JV)- CURRENT	510233	0	0
			0	**0**
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0
Note no. 16	**INVENTORIES**			
i)	**Stores and spares**			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION CONTROL ACCOUNT	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER CONTROL ACCOUNT	610002	0	0
	STEEL ACCOUNT	610101	3990368	4189086
	CEMENT ACCOUNT	610201	79480	609435
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	159363	120064
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	3586927	11665457
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	3787231	3561804
	SPARES FOR EQUIPMENTS ACCOUNT	610701	635464	699342
	SPARES FOR VEHICLES ACCOUNT	610801	107478	269966
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	847441	929290
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	246583	967365
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	310607	511046
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	82396	0
			13833338	**23522855**
	Stores in transit/ pending inspection			
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS	612001	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	612002	0	0
	STORES IN TRANSIT	612601	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0
			0	**0**
ii)	**Loose tools**			
	LOOSE TOOLS ACCOUNT	611201	0	40129
	LOOSE TOOLS IN USE	611208	0	391597
			0	**431726**
iii)	**Scrap inventory**			
	SCRAP MATERIALS	611301	**0**	**0**
iv)	**Material at site**			
	MATERIAL AT SITE	612801	**0**	**0**
v)	**Material issued to contractors/ fabricators**			
	MATERIAL ISSUED TO CONTRACTORS	617001	0	784583
	MATERIAL ISSUED TO FABRICATORS	617002	0	0
			0	**784583**
vi)	**INVENTORY FOR SELF GENERATED CERs/VERs**	611501	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	0	0
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	0
			0	**0**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 17	**TRADE RECEIVABLES**			
	SUNDRY DEBTORS FOR SALE OF POWER	630101	0	0
	SUNDRY DEBTORS OTHERS	630102	0	0
	Debtors for U.I. Charges	630103	0	0
	Debtors for Congestion Charges	630104	0	0
	Debtors for Regulated Power	630106	0	0
	S. DEBTORS- CONSULTANCY	630201	0	0
	S. DEBTORS-CONSTRUCTION PROJECT-TURNKEY PROJECTS	630301	0	0
	DEBTORS-CONSTRUCTION PROJECTS- DEPOSIT WORK	630302	0	0
	CONSULTANCY- RECEIVABLE /PAYABLE CONTROL ACCOUNT	630404	0	0
	DEBTORS FOR SALE OF SCRAP	630501	0	0
	DUE FROM SUBSIDIARIES-CONSULTANCY CHARGES RECOVERABLE	651116	0	0
	AMOUNT PAYABLE AGAINST UI CHARGES/ DEVIATION SETTLEMENT	310716	0	0
			0	**0**
	Less: Provision for doubtful debts			
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-SALE OF POWER	350501	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-CONSULTANCY CONTRACTS	350502	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-TURNKEY/ CONSTRUCTION CONTRACTS/ /DEPOSIT	350503	0	0
			0	**0**
	NET TRADE RECEIVABLES		**0**	**0**
Note no. 18	**CASH AND BANK BALANCES**			
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	50000	50000
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	1198	7005
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		**51198**	**57005**
ii)	**CHEQUES/DRAFTS IN HAND**	640201	0	500
iii)	**Bank balances - with scheduled banks**			
	- In current account - Self Insurance Fund			
	SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE INVESTMENT)	640456	0	0
		640457	0	0
			0	**0**
	- In current account - Others			
	CURRENT A/C - SBI-(C&I)	640401	0	0
	CURRENT A/C -IOB(FBD)	640402	0	0
	UTI BANK	640403	0	0
	CURRENT A/C-BANK OF INDIA	640404	0	0
	State Bank of Patiala, Delhi	640405	0	0
	JAMMU & KASHMIR BANK	640406	0	0
	ICICI BANK NEW DELHI	640407	0	0
	CENTRAL BANK OF INDIA-CURRENT ACCOUNT	640408	0	0
	DEUTSCHE BANK-CURRENT A/C.	640409	0	0
	CURRENT ACCOUNT SBI NEHRU PLACE	640410	0	0
	CORPORATION BANK	640411	0	0
	STANDARD CHARTERED BANK	640412	0	0
	BANK ACCOUNT RELATED TO DEVELOPMENT SURCHARGE RESERVE ACCOUNT	640413	0	0
	CANARA BANK,CHANAKYA PURI	640414	0	0
	CANARA BANK - FARIDABAD	640415	0	0
	J & K BANK LTD., JAMMU	640416	0	0
	INDIAN OVERSEAS BANK(FOC)-DIVIDEND ACCOUNT	640417	0	0
	PUNJAB NATIONAL BANK CURRENT A/C.-D-SERIES	640418	0	0
	PUNJAB NATIONAL BANK CURRENT A/C.- E-SERIES	640419	0	0
	CHQ. ISSUED A/C-SBI(CAG)	640422	0	0
	SBI - PANCHKULA	640423	0	0
	SBI-C&I- WITHDRAWAL ACCOUNT	640424	0	0
	SBI (NP) - WITHDRAWAL A/C	640425	0	0
	CWC (PALAM) - WITHDRAWAL A/	640426	0	0
	SBI (FRBD) - WITHDRAWAL A/C	640427	0	0
	SBI (CHADIGARH) - WITHDRWAL A/	640428	0	0
	SBI (NP) - COLLECTION A/C	640429	0	0
	STATE BANK OF INDIA - C&I - COLLECTION ACCOUNT	640430	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SBI (FBD) - COLLECTION A/C	640431	0	0
	CWC (PALAM) - COLLECTION A/C	640432	0	0
	SBI (CHANDIGARH)-COLLECTION A/C	640433	0	0
	S.B.I.(C&I.)-CURRENT A/C (PMGSY)	640435	0	0
	S.B.I.(C&I.)-CURRENT A/C (REC)	640436	0	0
	Current Account - Punjab National Bank (PMGSY Fund), Patna	640437	0	0
	Current Account - State Bank of India, Main Branch, Faridabad	640438	0	0
	SBI, CAG - Current A/c no. 1000001046	640439	0	0
	CURRENT A/C -IOB(FBD)-SERVICES DIVISION	640440	0	0
	State Bank of Bikaner and Jaipur, Faridabad Branch	640441	0	0
	S.B.I.(CAG)-CURRENT A/C- ESCROW LIC	640442	0	0
	IDBI LTD	640443	0	0
	CURRENT A/C -HDFC	640444	0	0
	STATE BANK OF INDIA- CURRENT ACCOUNT-IPO	640445	0	0
	PUNJAB NATIONAL BANK (INVESTMENT A/c NO 3179002100104718)	640449	0	0
	CASH/ BANK CONTRA CONTROL ACCOUNT	640450	0	0
	UCO BANK (INVESTMENT A/c)	640453	0	0
	UNITED BANK OF INDIA	640458	0	0
	AXIS BANK TENDER FEECOLLECTION A/C-910020010327984	640460	0	0
	SBI REGT. FEE FOR RECRUITMENT COLLECTION A/C- 31713133703	640461	0	0
	S.B.I.(CAG)-CURRENT A/C32209931877-ESCROW LIC	640462	0	0
	CURRENT ACCOUNT- INDUSIND BANK-A/c No-200998926133	640463	0	0
	S.B.I.(CMB)- A/C33451922599-ESCROW -NHPC Buyback	640464	0	0
	S.B.I.(CMB)- A/C33489981504-SPECIAL A/C - NHPC BUYBACK	640465	0	0
	SBI BANK ACCOUNT NHPC LIMITED PRIVATE PLACEMENT OF S SERIES BOND 2014 A/C 34400275300	640466	0	0
	CHEQUE ISSUED ACCOUNT- No. 1	640501	54209	721775
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	131000	0
	CHEQUE COLLECTION ACCOUNT NO.2	640602	0	0
	CHEQUE COLLECTION ACCOUNT NO.3	640603	0	0
	CASH CREDIT ACCOUNT- DENA BANK	640701	0	0
	CASH CREDIT ACCOUNT- IOB, NEHRU PLACE	640702	0	0
	CASH CREDIT VYASA BANK	640703	0	0
	TAX FREE BOND 2013 INTEREST REFUND MONEY ACCOUNT - YES BANK (A/c 0003812000000370)	640914	0	0
	INTEREST PAYMENT ON TAX FREE BOND (FY 2013-14) ACCOUNT - SBI (A/C 33747793461)	640915	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2013-14 - IDBI BANK (A/c 0127103000015075)	640916	0	0
	UNCLAIMED ALLOTMENT MONEY ACCOUNT (ICICI BANK A/C 001105021096)	640910	0	0
			185209	**721775**
	Deposit Account - Upto 3 months			
	DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0
	Corporate Liquid Term Deposit (Flexi) A/c.	640905	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0
			0	**0**
	Bank balances - with other banks			
	- In current account			
	CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0
	CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0	0
	BARCLAYS BANK PLC-SWAP	641202	0	0
	STANDARD CHARTERED BANK-SWAP	641203	0	0
			0	**0**
	Deposit Account - More than 3 months & upto 12 months			
	- In deposit account - Self Insurance Fund			
	SHORT TERM DEPOSITS IN BANKS-SELF INSURANCE FUND	640906	**0**	**0**
	- In deposit account - IPO proceeds			
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEEDS	640907	0	0
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEED	540501	0	0
			0	**0**
	- In deposit account - Others			
	F.D.R. -BONDS A/C -('A','D')	640902	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	F.D.R. -BONDS A/C-('C')	640903	0	0
	SHORT TERM DEPOSITS IN BANKS	640904	0	0
	SAVING ACCOUNT WITH SCHEDULE BANK	641001	0	0
			0	**0**
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2009-10 - INDUSIND BANK (005DA1509050)	640909	0	0
	SPECIAL DEPOSIT DIVIDEND ACCOUNT	640901	0	0
	NHPC Limited -Final Div Account 2010-11 - Axis Bank (911020045412197)	640911	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2011-12 - INDUSIND BANK	640912	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2012-13 - IDBI BANK (A/c0127103000013174)	640913	0	0
			0	**0**
	DEPOSIT ACCOUNT- LONG TERM-SELF INSURANCE FUND	520503	0	0
	DEPOSIT ACCOUNT- LONG TERM-IPO PROCEED	520501	0	0
	DEPOSIT ACCOUNT- LONG TERM-OTHER	520502	0	0
			0	**0**
			236407	**779280**
Note no. 19	**OTHER CURRENT ASSETS**			
	Interest accrued on:			
	Loan to State Government in settlement of dues from customers			
	Interest Accrued and Due on Long Term Advances	650136	0	0
	Interest Accrued but not Due on Long Term Advances	650236	0	0
			0	**0**
	Deposits - IPO			
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-IPO PROCEEDS	650239	0	0
		650240	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT(CLTD)-IPO PROCEED	650241	0	0
			0	**0**
	Deposits - Self Insurance			
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT IN BANK-SELF INSURANCE FUND	650238	0	0
	INTEREST ACCRUED BUT NOT DUE ON PSU BOND	650208	0	0
	INTEREST ACCRUED BUT NOT DUE ON CENTRAL GOVT.SECURITIES	650209	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT- SELF INSURANCE FUND	650242	0	0
			0	**0**
	Deposits - Others			
	INTEREST ACCRUED AND DUE FROM BANK-DEPOSIT WITH SCHEDULED BANKS	650101	0	0
	INTEREST ACCRUED AND DUE FROM BANK-SAVINGS ACCOUNTS WITH SCHEDULED BANKS	650102	0	0
	INTEREST ACCRUED AND DUE FROM BANK-BALANCES WITH UNSCHEDULED BANKS	650103	0	0
	INTEREST ACCRUED AND DUE FROM BANK-OTHERS	650104	0	0
	INTEREST ACCRUED AND DUE ON SHORT TERM DEPOSIT	650105	0	0
	Interest Accrued and Due on SEB Bonds	650111	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-DEPOSIT WITH SCHEDULED BANKS	650201	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-SAVINGS ACCOUNTS WITH SCHEDULED BANKS	650202	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES WITH UNSCHEDULED BANKS	650203	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	650205	0	0
	Interest accrued but not due on Corporate Liquid Term Deposit (Flexi) A/c	650207	0	0
	INTEREST ACCRUED BUT NOT DUE ON CLTD	650227	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM BANK DEPOSIT- OTHERS	650243	0	0
			0	**0**
	Interest accrued on Others			
	INTEREST ACCRUED AND DUE- INVESTMENTS	650142	0	0
	INTEREST ACCRUED BUT NOT DUE FROM FIs	650206	0	0
	INTEREST ACCRUED BUT NOT DUE ON DEVELOPMENT SURCHARGE	650210	0	0
	Interest Accrued but not Due on SEB Bonds	650211	0	0
	INTEREST ACCRUED BUT NOT DUE- INVESTMENTS	650226	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-SECURED	**659124**	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-UNSECURED	**659141**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	**659216**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-FOREIGN CURRENCY-SECURED	**659217**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- INDIAN CURRENCY-UNSECURED	**659224**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- FOREIGN CURRENCY-UNSECURED	**659225**	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
			0	**0**
	Receivable on account of unbilled revenue	630105	0	0
	Receivable from Subsidiaries / JV's			
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	**651701**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	**651702**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	**651703**	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-DEPUTATION	**651704**	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	**651705**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE ADVANCE	**651706**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	**651707**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR ADVANCE	**651708**	0	0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	**651709**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	651101	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	651102	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	651103	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-DEPUTATION	651104	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	651105	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE ADVANCE	651106	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	651107	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR ADVANCE	651108	0	0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	651109	0	0
	DUE FROM SUBSIDIARIES-PAY-ALLOWANCE-RECOVERY FROM DEPUTATIONIST	651110	0	
	DUE FROM SUBSIDIARIES-DEPUTATION- TRANSFER TA	651111	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- TA	651112	0	0
	DUE FROM SUBSIDIARIES-DRS	651113	0	0
	DUE FROM SUBSIDIARIES-MISC. ADVANCE	651114	0	0
	DUE FROM SUBSIDIARIES -LEASE	651115	0	0
	DEPUTATION - PAY ADVANCE	651117	0	0
	LTC ADVANCE - DEPUTATION	651118	0	0
	MEDICAL ADVANCE-DEPUTATION	651119	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY (ON DEPUTED STAFF)	651120	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -LDHCL	651121	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -CHENAB VALLEY POWER PROJ. (P) LTD.	651122	0	0
			0	**0**
	Interest recoverable from beneficiary	650822	0	0
	Claims recoverable			
	RENT/HIRE CHARGES FROM CONTRACTORS	650301	0	0
	RENT/HIRE CHARGES FROM EMPLOYEES	650304	0	0
	RENT/HIRE CHARGES FROM OTHERS	650305	0	0
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	39511	562
	CLAIM RECOVERABLE FROM STAFF	660309	0	0
	CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
	CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	0	0
	CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	0
	CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE INSURANCE SCHEME	650805	0	0
	CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0
	CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	0	0
	CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED STAFF)	650808	0	0
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	7005	193033
	Filling Fees Recoverable	650811	0	0
	Loss to be made Good by Contractor	650812	0	0
	CLAIMS RECOVERABLE FROM GRATUITY TRUST	650813	0	0
	OTHER CLAIMS RECOVERABLE	650820	939708	939708
	Recoverable from Regulated Entity	650821	0	0
	AMOUNT RECOVERABLE FROM	650823	0	0
	AMOUNT RECOVERABLE FROM	650824	0	0
	CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT SURCHARGE	650901	0	0
	TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0	0
	ADVANCES - PGCIL	660901	0	0
	GUARANTEE FEE -PGCIL	660902	0	0
	CASH SETTLEMENT A/C -PGCIL	660903	0	0
	SERVICE TAX DEFFERED RECEIVABLE	661301	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	OTHER RECOVERABLE	661302	0	0
	OTHER RECOVERABLE	662001	0	0
			986224	**1133303**
	Provisions for doubtful claims			
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	939708	0
	Provision for PGCIL Recoverable	350917	0	0
			939708	**0**
	Work In Progress			
	Construction work in progress(on behalf of client)			
	CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF CLIENTS)	620101	0	0
	CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0	0
	CUMULATIVE INCOME/LOSS RECOGNISED ON CONSTRUCTION CONTRACTS	620103	0	0
	PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT (CREDIT)	620104	0	0
	PROVISION FOR PROBABLE LOSS ON CONSTRUCTION CONTRACT	351001	0	0
			0	**0**
	CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	**0**	**0**
	PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	**0**	**0**
	PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	**0**	**0**
	LOSSES PENDING INVESTIGATION	651001	0	42265
	LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
			0	**42265**
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	0	42265
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
			0	**42265**
	Others			
	DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0	0
	INCOME RECEIVABLE	650312	0	0
	INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE FUND	650313	0	0
	DEFERRED TAX RECOVERY MATERIALIZED	661102	0	0
			0	**0**
Note no. 20	**REVENUE FROM OPERATIONS**			
A	**SALES**			
	SALE OF POWER	810101	2290289152	2299283895
	SALE OF POWER-REGULATED	810102	2235931	5308852
	SALE OF POWER-INFIRM POWER	810103	0	0
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0	0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0	0
	UNSCHEDULED INTERCHANGE	810801	108468846	37056617
	CONGESTION CHARGES	810901	330150	0
	ELECTRICITY DUTY/CESS	811601	0	0
	ELECTRICITY CESS	811602	0	0
	OTHER CHARGES	811901	0	0
	SALE OF POWER-NOT BILLED	812001	34101648	31648968
	Earlier year Sales	812002	2182260	66229
		Total (Sales)	**2437607987**	**2373364561**
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001		0
			0	**0**
	Less :			
	Tariff Adjustments	820103	-37465908	-64092257
	Regulated Power Adjustment	820105, 820106	-133299	419738
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERIOD	980170	0	0
			2475207194	**2437037080**
B	**ADVANCE AGAINST DEPRECIATION**			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HEAD)	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CREDIT HEAD)	820102	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
		sub-total	**0**	**0**
C	**OTHER OPERATING INCOME (Interest from Beneficiary States)**			
	Interest from Beneficiary States	841401	7594558	0
	Interest on UI charges Receivable	841403	86452	3080921
		sub-total	**7681010**	**3080921**
D	**REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS**			
	CONTRACTS & CONSULTANCY INCOME			
	CONTRACTS INCOME			
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0	0
		sub-total	**0**	**0**
	Consultancy Income			
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0	0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0
		sub-total	**0**	**0**
	CONTRACTS & CONSULTANCY INCOME	**Total**	**0**	**0**
Note no. 21	**OTHER INCOME**			
	Income from Long Term Investments			
	Trade			
	Dividend from Subsidiary			
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0
	Dividend-Others			
	Income from Investment-Dividend-(Trade)	840205	0	0
	Interest			
	Government Securities (8.5% tax free bonds issued by the State Governments)			
	INTEREST INCOME BONDS-SECURITISED	840402	0	0
	Total (Trade)			
	Non-Trade			
	Dividend-Others			
	INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-TRADE)	840208	0	0
	Income from Investment-Dividend-(Non-Trade)	840207	0	0
	Interest-Self Insurance Fund			
	INTEREST INCOME ON AAA PSU BOND-TAXABLE-NON TRADE	840406	0	0
	INTEREST INCOME ON AAA PSU BOND-NON-TAXABLE-NON TRADE	840411	0	0
	INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	840407	0	0
		sub-total	**0**	**0**
	Income from Others			
	Interest			
	Subsidiary Company - No link in this sheet			
	INCOME FROM SUBSIDIARY	840206	0	0
	Loan to State Government in settlement of dues from customers			
	Interest Income-Long Term Advances-Securitised	840403	0	0
	Advance to Government of Arunachal Pradesh			
	Interest on Advance to Government of Arunachal Pradesh	840602	0	0
	Public Deposit Account - No link in this sheet			
	Interest on Public Deposit Account	840303	0	0
	Indian Banks-Self Insurance			
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF INSURANCE FUND	840309	0	0
	INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	840408	0	0
		sub-total	**0**	**0**
	Indian Banks-Others			
	INTEREST INCOME-GOVERNMENT DEPOSITS	840202	0	0
	INTEREST INCOME-SECURITIES	840203	0	0
	INCOME FROM INVESTMENT-OTHERS	840204	0	0
	INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0	0
	Interest on Public Deposit Account	840303	0	0
	INTEREST INCOME FROM BANK-OTHERS	840304	0	0
	Interest on Corporate Liquid Term Deposit (Flexi) A/c	840305	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO PROCEEDS	840307	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLTD)-IPO PROCEEDS	840308	0	0
	INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF OTHER AGENCIES	840409	0	0
	INTEREST INCOME ALLOCATED TO UNITS	980516	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO PROCEEDS	840306	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	840311	0	0
		840312	0	0
		sub-total	**0**	**0**
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	801000	564185
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	206553	209073
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	8934	8401
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	36121	30448
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
		sub-total	**1052608**	**812107**
	Others			
	INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0
	INTEREST ON ADVANCES TO CONTRACTORS-ON WORK EXECUTED ON BEHALF OF OTHER AGENCIES	840603	0	0
	INTEREST INCOME BONDS	840401	0	0
	INCOME FROM SUBSIDIARY	840206	0	0
	Interest on Public Deposit Account	840303	0	0
		sub-total	**0**	**0**
	LATE PAYMENT SURCHARGE	840101	19904504	96727938
	NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0
	INCOME FROM SALE OF SELF GENERATED CERs/VERs	842101	0	0
	REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0	0
	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSETS	841501	4942	326721
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURPLUS MATERIAL/STORES	841503	0	0
		sub-total	**4942**	**326721**
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	82435	1299869
	PROVISION NOT REQUIRED WRITTEN BACK	840902	2096658	518021
		sub-total	**2179093**	**1817890**
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	0	0
	RENT/HIRE CHARGES EMPLOYEES	840702	0	0
	RENT/HIRE CHARGES-OTHERS	840708	0	0
	Sale of Scrap	840801	61475	603575
	OTHER INCOME	841001	3894274	27554486
	RECEIPT OF DIRECTOR'S SITTING FEE FROM OTHER ORGANISATION	841002	0	0
	TOWNSHIP RECOVERIES	841201	424479	474618
	RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0	0
	RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0	0
	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTION	841305	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- CONSTRUCTION- WRITTEN BACK	841603	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M- WRITTEN BACK	841604	0	0
	POST OFFICE RECURRING DEPOSIT	841701	0	0
	LEASE RECOVERY	841702	249060	234752
	ELECTRICITY RECOVERY	841703	85477	381055
	TELEPHONE RECOVERY	841704	0	0
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	2160	19700
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	0	0
	GUEST HOUSE RECOVERY	841710	199727	228309
		sub-total	**4916652**	**29496495**
	Exchange rate variation (Credit)			
	EXCHANGE RATE VARIATION (GAIN)	841101	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
		sub-total	**0**	**0**
	CO/ Regional Office Allocation to Units			
	Other Income <Corporate/Regional Office>	849999	3247965	2957026
	Other Income <PID>	849995	0	1075
	Other Income <Corporate/Regional Office>	980401	0	0
		Allocated to Units	**3247965**	**2958101**
		Total (Other Income)		
	Income transferred to EDC	Less :		
	INTEREST ON LOANS AND ADVANCES	980171	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	0
	PROFIT ON SALE OF ASSETS	980173	0	0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	0
	Rent/Hire Charges	980175	0	0
	Exchange rate variation (Credit)	980151	0	0
	Other Income <Corporate/Regional Office>	980191	0	0
		Trf. To EDC	**0**	**0**
	Income transferred to contract and consultancy expenses	Less :		
	RECEIPTS AND RECOVERIES (DEBIT)	980208	0	0
	RECEIPTS AND RECOVERIES	980306	0	0
	Other Income <Corporate/Regional Office>	980601	0	0
		Trf. To Consultancy	**0**	**0**
	Income transferred to Advance Deposit from Client/Contractees and against Deposit Works			
	TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIENTS/CONTRACTEE & AGAINST DEPOSI	980704	0	0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0
		Trf. To Deposit Worl	**0**	**0**
	REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR			
	Employee Remuneration & Benefits- Regulated Assest	870101	**0**	**0**
	Generation, Adm & Other exps - Regulated Assest	870102	**0**	**0**
	Provisions - Regulated Assest	870103	**0**	**0**
	Depreciation- Regulated Assest	870104	**0**	**0**
	Finance Cost -Regulated Assest	870105	**0**	**0**
	Prior Period Items (Net) - Regulated Assest	870106	**0**	**0**
	Other Income - Regulated Assest	870100	**0**	**0**
			0	**0**
Note no. 22	**GENERATION, ADMINISTRATION AND OTHER EXPENSES**			
	Water Usage Charges	**920111**	107852688	90927875
		sub-total	**107852688**	**90927875**
	Consumption of stores and spare parts			
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM- CAPITAL	920101	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL	920102	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-OTHER	920103	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHER	920104	4633485	7096855
		sub-total	**4633485**	**7096855**
	Repair and maintenance			
	Building			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING	920201	1068981	2371020
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING	920202	3480247	3586811
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING	920203	606328	1042169
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE BUILDING	920204	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE BUILDING	920205	901010	85947
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUILDING	920206	160277	60949
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING	920210	191949	182545
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING	920211	2789207	4082986
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	17742	35225
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	290245	62643
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING	920214	701042	964657
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	0	0
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	189	156629
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	36848	0
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0	0
		sub-total	**10244065**	**12631581**
	Machinery			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT	920401	6198	29237
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT	920402	2997380	3278156
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT	920403	5711	40377
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLANT	920404	0	137821
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS /PLANT	920405	817340	963449
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PLANT	920406	31232	48730
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY	920501	70485	214743
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY	920502	98279	4729
	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AND MACHINERY	920503	21621	114573
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MACHINERY	920810	0	0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND MACHINERY	920811	0	0
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINERY	920812	0	0
		sub-total	**4048246**	**4831815**
	Others			
	DESILTATION EXPENSES	920301	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR	920304	3575	10489
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR	920305	4882847	3419016
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	122499	7643
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WORKS	920307	339658	262845
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS	920308	1359207	2091615
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS	920309	0	91177
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SYSTEM	920310	67177	113944
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM	920311	1165423	370857
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SYSTEM	920312	0	336425
	Repair and Maintenance DG Set-Other than Residential	920601	124299	311558
	REPAIR AND MAINTENANCE DG SET-Residential	920602	31002	948
	REPAIR AND MAINTENANCE-COMPUTERS	920604	325405	387865
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVICES	920605	158550	108628
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	1634957	1036988
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	6549050	7443929
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CULVERTS	920701	69987	154613
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS	920702	19464955	24190897
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS	920703	3924	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	286066	369210
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES	920711	332963	44357
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	152466	444543
	Repair and Maintenance-materials consumed-Light Vehicles other than Car/Jeep	920713	31738	22034
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE	920714	58712	89494
	Repair and Maintenance-other expenses-Light Vehicles other than Car/Jeep	920715	108823	50563
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	499531	505392
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	177120	31667
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920722	0	0
	REPAIR AND MAINTENANCE-	920727	0	0
	REPAIR AND MAINTENANCE- OTHERS	920731	567675	438996
	Repair and Maintenance-materials consumed- Car/Jeep	920732	35656	5617
	Repair and Maintenance-other expenses-Car/Jeep	920733	64263	73041
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTEM	920801	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM	920802	0	0
	SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	920803	0	0
	SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	5208482	0
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
		sub-total	**43826010**	**42414351**
	Direct Expebditure on Contract, Project Management and Consultancy Works			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
		sub-total	0	0
	Miscellaneous operational expenses			
	Rent			
	RENT OFFICE	921101	3500	0
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	0	0
	RENT RESIDENTIAL	921103	0	0
	RENT-LAND /LEASE RENTAL	921104	0	0
	Hiring of Vehicles other than Car/Jeep	921105	62500	80462
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
	Hiring of Vehicles-Car/Jeep	921108	6457794	6623324
	Hiring of Aircraft/Helicopter	921109	0	0
		sub-total	6523794	6703786
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	382970	309090
	RATES AND TAXES-BUILDINGS	921202	0	0
	RATES AND TAXES-OTHERS	921204	139239	405263
	EXCISE DUTY ON ELECTRICITY	921208	0	0
	ELECTRICITY DUTY/CESS	921209	0	0
	FEES PAID TO REGISTRAR OF COMPANIES	921212	0	0
	MUNICIPAL TAXES	921213	0	0
	SALES TAX ON ROYALTY	921215	0	0
	ELECTRICITY CESS	921219	0	
	OTHER TAXES /DUTIES	921220	0	0
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0
	WEALTH TAX	970503	0	0
		sub-total	522209	714353
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	0
	Insurance premium of Vehicles other than Car/Jeep	921312	184398	219422
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
	Insurance premium of Vehicles-Car/Jeep	921314	17444	14190
	INSURANCE- FIDELITY	921315	1124	1124
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	1227	1227
	INSURANCE-TRANSIT INSURANCE	921317	5619	8428
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	23696158	17133402
	INSURANCE- OTHERS	921325	11435	11370
		sub-total	23917405	17389163
	Utilization of Self Insurance Fund	921801	0	0
	Security expenses			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	3330538	27(
	Security Expenses -CISF-Other than Residential	921403	61633386	58132249
	Security Expenses -Others-Other than Residential	921404	8110112	7159168
		sub-total	73074036	68053953
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
	ELECTRICITY EXPENSES-OFFICE	921506	1513288	2211350
	Electricity Expenses-Residential	921507	840045	890749
	Electricity Expenses – Other than Office & Residential	921510	12542788	9589128
	WHEELING CHARGES PAID	921511	0	0
		sub-total	14896121	12691227
	Travelling and Conveyance			
	CONVEYANCE EXPENSES	921601	252945	113596
	INLAND TRAVEL	921602	1476663	1082000
	INLAND TRAVEL-TRAINING	921603	0	34758
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	0	0
	FOREIGN TRAVEL -TRAINING	921606	0	0
	Inland Travel-Conference	921607	0	1284
	Foreign Travel-Conference	921608	0	0
	Inland Travelling Expenses - Directors	921610	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	TRANSFER TA EXPENSES	921611	611647	203413
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	2302679	1274391
	Baggage Allowance on Retirement	921613	0	0
	Foreign Travel Expenses - Directors	921615	0	0
		sub-total	**4643934**	**2709442**
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	353226	624573
	POL EXPENSE ON TRANSPORT VEHICLE	921702	1296617	1867851
	POL EXPENSE ON HEAVY VEHICLE	921703	881857	1466699
	POL ON OTHERS	921707	326795	11662
		sub-total	**2858495**	**3970785**
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	20855	35902
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	0	800
	TELEPHONE CHARGES	922004	786108	722168
	SATELLITE COMMUNICATION EXPENSES	922006	2220691	1593048
	EMAIL/INTERNET EXPENSES	922007	0	0
	OTHER COMMUNICATION EXPENSES	922010	270273	1424805
		sub-total	**3297927**	**3776723**
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	0	0
	ADVERTISEMENT TENDERS	922102	1969574	1384152
	PUBLICITY NEWSPAPERS	922103	20000	10000
	PUBLICITY JOURNALS	922104	0	0
	PUBLICITY SOUVENIRS	922105	0	0
	CONFERENCE EXPENSES	922106	0	0
	EXHIBITIONS EXPENSES	922107	0	0
	MISC. PUBLIC RELATION	922108	0	0
	PHOTOGRAPHIC MATERIAL	922109	0	0
	MOVIE MAKING	922110	0	0
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0
	STATUTORY PRESS ADVERTISEMENT	922112	0	0
	Sponsorship expenses on Sports Events	922113	2100	0
	Sponsorship expenses on events other than Sports-Government Agencies/Trade Unions or Body	922114	0	0
	Sponsorship expenses on events other than Sports-Others	922115	0	0
	ADVERTISEMENT OTHERS	922120	24200	20000
		sub-total	**2015874**	**1414152**
	Entertainment and hospitality expenses			
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FOREIGN CURRENCY	922201	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN INDIAN RUPEES	922202	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREIGN CURRENCY	922203	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES	922204	9000	15750
		sub-total	**9000**	**15750**
	Donation			
	CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
	OTHER CONTRIBUTION TO DONATION	922302	0	0
		sub-total	**0**	**0**
	Printing and stationery			
	PRINTING AND STATIONERY	922401	395873	859876
	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARIES	922402	0	0
	REPORT PREPARATION-CD/FLOPPIES	922403	0	0
	PRINTING AND BINDING OF REPORT	922404	0	0
	COMPUTER STATIONERY	922405	14244	48211
	COMPUTER CONSUMABLES	922406	384405	577988
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DIRECTORS ETC.	922407	0	0
		sub-total	**794522**	**1486075**
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	46167	39752
		sub-total	**46167**	**39752**
	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	68701	464824
	PAYMENT TO CONSULTANTS	922602	1121659	225389
	DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWINGS	922606	0	0
	PAYMENT TO INTERNAL AUDITORS	922608	104547	197984
	OTHER CHARGES	922615	0	43193

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
		sub-total	**1294907**	**931390**
	-Foreign			
	PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0
	INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0	0
		sub-total	**0**	**0**
	Expenditure on compensatory afforestation/ catchment area treatment			
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TREATMENT/ ENVIRONMENTAL EXPE	923901	**1106885**	**62186**
	Expenditure on land not belonging to corporation			
	Expenditure on land not belonging to corporation	923902	**0**	**0**
	Loss on sale of assets			
	LOSS ON SALE OF ASSET	923701	1426	0
	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLUS ASSETS	923720	4239920	335956
		sub-total	**4241346**	**335956**
	Assets / claims written off			
	NORMAL LOSS ON STORE & INVENTORIES	923401	0	0
	STORE WRITTEN OFF	950901	0	0
	BAD DEBTS WRITTEN OFF	950903	0	0
	BAD ADVANCES WRITTEN OFF	950904	0	0
	BAD CLAIMS WRITTEN OFF	950905	0	0
	FIXED ASSETS WRITTEN OFF	950906	0	0
	PROJECT EXPENSES WRITTEN OFF	950908	**0**	**0**
	PRELIMINARY EXPENSES WRITTEN OFF	955101	**0**	**0**
	DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	**0**	**0**
	SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0	0
	DPR EXPENSES WRITTEN OFF	955302	0	0
		sub-total	**0**	**0**
	Interest payment on court/arbitration cases			
	Interest Payment on Court/Arbitration Cases	922801	0	0
	INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM ENTERPRISE	922802	0	0
	Interest -	922803	10126	0
		sub-total	**10126**	**0**
	Interest to beneficiary states			
	INTEREST TO BENEFICIARY STATES	941601	0	-13243478
	INTEREST ON UI CHARGES PAYABLE	941602	0	0
		sub-total	**0**	**(13243478)**
	Rebate to customers			
	REBATE TO CUSTOMERS	941101	3190829	4130117
	INCENTIVE TO BENEFICIARY STATES	941102	0	0
		sub-total	**3190829**	**413**
	COMMUNITY DEVELOPMENT EXPENSES	925101	0	9350238
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
	CSR & SD - Health Care and Sanitation Expenditure	925103	1085564	0
	CSR & SD - Education & Skill Development	925104	1366903	0
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0
	CSR & SD - Enviornment Expenditure	925106	103369	0
	CSR & SD - Art & Curlture Expenditure	925107	244000	0
	CSR & SD - Ex-Arm Forces	925108	0	0
	CSR & SD - Sports	925109	0	0
	CSR & SD - National Welfare Fund	925110	0	0
	CSR & SD - Fund for Technology & Research	925111	0	0
	CSR & SD - Rurla Development Expenditure	925112	3428864	0
	CSR & SD - Capacity Building	925113	0	0
	CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0	0
	COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
		sub-total	**6228700**	**9350238**
	Expenditure on Self Generated CERS/VERS	**924101**	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Other general expenses			
	OTHER PAYMENTS	922702	0	0
	RECRUITMENT EXPENSES	925002	0	0
	SCHOLARSHIPS	925010	0	0
	TRAINING EXPENSES	925011	2572826	1880471
	EXPENSES ON INTERNAL EXAMINATION	925014	0	0
	Gifts to Others	925016	0	0
	Participation Fee - Conference/Training	925017	0	0
	Festival Celebration Expenses - other than Independence/Republic Day	925018	4950	72370
	Independence/Republic Day Celebration expenses	925019	40725	21600
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	160114	163358
	Expenditure on Food/Beverages - in house training/temporary training centre	925023	298882	279285
	Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	3829921	7063201
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
	OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	0	0
	COMPENSATION PAID TO LAND EVACUATIES	922701	0	0
	Operating Expenses of DG Set-Other than Residential	925001	917485	786959
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
	HORTICULTURE EXPENSES	925005	22500	129874
	Operational/Running Expenses of Kendriya Vidyalay	925006	1736752	1934508
	Operational/Running Expenses of Other Schools	925007	0	0
	TENDER EXPENSES	925008	0	0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	3999951	3111879
	WATER CHARGES	925012	0	0
	EXPENSES ON DEPARTMENTAL MEETING	925013	2500	14627
	CONSUMPTION OF LOOSE TOOLS	925015	392752	227127
	MISCELLANEOUS EXPENSES	925020	337338	311101
	Share of Beneficiaries in Regulated Power	925024	0	0
	OPERATING EXPENSES OF DG SET - Residential	925025	199492	134663
	PRELIMINARY EXPENSES	710101	0	0
	OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0
	IPO/ BUY BACK- Expenses			
	IPO/ BUY BACK- FILING FEES	925201	0	0
	IPO/ BUY BACK-LEGAL EXPENSES	925202	0	0
	IPO/ BUY BACK-LISTING FEES	925203	0	0
	IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0	0
	IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0	0
	IPO/ BUY BACK-PRINTING & STATIONARY	925206	0	0
	IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING EXPENSES	925207	0	0
	IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy Back Expenses	925208	0	0
	IPO/ BUY BACK-AUDIT FEE	925209	0	0
	IPO/ BUY BACK- POSTAGE	925210	0	0
	Post Share Issue Expenses			
	SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0
	SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0	0
	DEPOSITARY EXPENSES	941903	0	0
	EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0	0
	SHARE ISSUE EXPENSES			
	Filing Fees	710401	0	0
	Legal Expenses	710402	0	0
	Listing Fees	710403	0	0
	Lead Manager Fees & Expenses	710404	0	0
	Registrar's Expenses	710405	0	0
	Printing & Stationary	710406	0	0
	Advertisement/Publicity & Marketing Expenses	710407	0	0
	Other Miscellaneous IPO Expenses	710408	0	0
	Audit Fee	710409	0	0
		sub-total	**14516188**	**16131023**
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	0	1338783
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
		sub-total	**0**	**1338783**
	Auditors remuneration			
	STATUTORY AUDIT FEES	923101	0	0
	TAX AUDIT FEES	923102	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0	0
	PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATTERS	923104	0	0
	PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVICES	923105	0	0
	OTHER MATTERS	923106	0	0
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
	COST AUDIT FEES	923108	63122	70538
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	5379	10023
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
		sub-total	**68501**	**80561**
	Director expenses			
	DIRECTORS SITTING FEES	923001	0	0
	Research and development expenses			
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
	EXP. ON REGULATED POWER	925029	317609	477140
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-317609	-477140
		Total	**0**	**0**
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses <Corporate/Regional Office>	**929999**	16073174	14369467
	Generation, Administration and Other Expenses <PID>	**929995**	0	9460
	Generation, Administration and Other Expenses <Corporate/Regional Office>	**980403**	0	0
		Total (Generation & Adm	**16073174**	**14378927**
	Expenses transferred to EDC			
	REPAIRS AND MAINTENANCE- BUILDING	980110	0	0
	REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.	980111	0	0
	REPAIRS AND MAINTENANCE- OTHERS	980112	0	0
	RENT/HIRING CHARGES	980114	0	0
	RATES AND TAXES	980115	0	0
	INSURANCE	980116	0	0
	SECURITY EXPENSES	980117	0	0
	ELECTRICITY EXPENSES	980118	0	0
	TRAVELLING & CONVEYANCE	980119	0	0
	EXPENSES ON VEHICLES/STAFF CARS	980120	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0	0
	ADVERTISEMENT PUBLICITY	980122	0	0
	ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0	0
	PRINTING & STATIONERY	980124	0	0
	OTHER EXPENSES	980125	0	0
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	0
	DESIGN & CONSULTANCY-FOREIGN	980127	0	0
	LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
	LOSSES ON SALE OF ASSETS	980130	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TREATMENT/ ENVIRONMENTAL EXPE	980131	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	0
	LAND ACQUISITION & REHABILITATION	980133	0	
	Remuneration to Auditors	980152	0	0
	Generation, Administration and Other Expenses <Corporate/Regional Office>	980193	0	0
	EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	0
		sub-total	**0**	**0**
	Expense transferred to contract and consultancy expenses			
	REPAIRS AND MAINTENANCE	980202	0	0
	ADMINISTRATION AND OTHER EXPENSES	980203	0	0
	Remuneration to Auditors	980209	0	0
	REPAIR AND MAINTENANCE	980303	0	0
	ADMINISTRATION AND OTHER EXPENSES	980304	0	0
	Generation, Administration and Other Expenses <Corporate/Regional Office>	980603	0	0
		Transfer to Consultar	**0**	**0**
	Expenses transferred to Deposit Works			
	Generation, Adm & Other exps- Recoverable from Deposit Works	980701	0	0
	PROVISIONS			
	Bad and doubtful debts provided			
	BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/ CONSTRUCTION CONTRACTS/ DEPOSIT WORKS	950503	0	0
		sub-total	**0**	**0**
	Bad and doubtful advances / deposits provided			
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	2627000	0
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
		sub-total	**2627000**	**0**
	Bad and doubtful Interest / claims provided			
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	939708	0
	DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
		sub-total	**939708**	**0**
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	0	0
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	**0**	**0**
	Shortage in store & spares provided			
	SHORTAGE IN STORE	**950801**	**0**	**0**
	Provision for contingencies- No link in this sheet			
	PROVISION FOR CONTINGENCIES	**951001**	0	0
	Provision against diminution in the value of investment			
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	**951101**	0	0
	Provision for project expenses			
	PROJECT EXPENSES PROVIDED FOR	**951201**	0	0
	Provision for loss on fixed asset/store			
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	0	0
	LOSS ON STORE PROVIDED FOR	951302	0	0
		sub-total	**0**	**0**
	Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	**951501**	0	0
	Provision for expenditure on CAT Plan	**951401**	0	0
	Others			
	PROVISION FOR OTHER EXPENSES	**952001**	0	0
	CO/ Regional Office Allocation to Units			
	Provisions <Corporate/Regional Office>	959999	0	0
	Provisions <PID>	959995	0	0
	Provisions <Corporate/Regional Office>	980407	0	0
		Allocated to Units	**0**	**0**
	Expense transferred to EDC	Less :		
	PROVISIONS	980161	0	0
	Provisions <Corporate/Regional Office>	980197	0	0
		Transfer to EDC	**0**	**0**
	Expense transferred to contract and consultancy expenses	Less :		
	Provisions	980211	0	0
	PROVISIONS	980308	0	0
	Provisions <Corporate/Regional Office>	980607	0	0
		Transfer to Consultar	**0**	**0**
	Provisions transferred to Deposit Works	**980707**	0	0
Note no. 23	**EMPLOYEE BENEFITS EXPENSE**			
	Salaries, wages, allowances			
	SALARY AND ALLOWANCES (DIRECTOR)	900101	0	0
	DEARNESS ALLOWANCE (DIRECTOR)	900102	0	0
	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0	0
	HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0	0
	INCENTIVE (DIRECTOR)	900105	0	0
	COMPANY LEASED ACCOMMODATION	900106	0	0
	LEAVE ENCASHMENT (DIRECTOR)	900107	0	0
	FOREIGN SERVICE CONTRIBUTION	900108	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	OTHER ALLOWANCE (DIRECTOR)	900109	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (DIRECTOR)	900110	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXEC)	900111	31187424	29408939
	DEARNESS ALLOWANCE (EXEC)	900112	28576934	23471926
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	1446264	1229577
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	1914656	1796325
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	152270	133985
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	0	0
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	2626110	2712835
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0
	HONORARIUM (EXEC)	900127	0	7050
	Earned Leave Encashment (Executive)	900128	1053361	1826924
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	9495069	5291321
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	2681685	243
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	0	557390
	OTHER ALLOWANCE (EXEC)	900135	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (EXECUTIVE)	900136	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	900140	9806029	12227842
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	8952043	9715360
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	451932	491331
	INCENTIVE (SUPERVISOR)	900144	0	0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	620607	779551
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	24280	37480
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0
	HINDI ALLOWANCE (SUPERVISOR)	900150	0	0
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISOR)	900152	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0	0
	TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0	0
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
	HONORARIUM (SUPERVISOR)	900157	0	0
	Earned Leave Encashment (Supervisor)	900158	2418083	22
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	1771941	1444864
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	349285	412695
	Casual/Optional Leave Encashment (Supervisor)	900162	0	0
	HPL Encashment (Supervisor)	900163	1400657	898036
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (SUPERVISOR)	900164	0	0
	OTHER ALLOWANCE (SUPERVISOR)	900165	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	60061038	62152828
	DEARNESS ALLOWANCE (WORKMEN)	900167	54528209	49032773
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	3900585	3602951
	INCENTIVE (WORKMEN)	900170	500	0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3850874	3951196
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
	WASHING ALLOW (WORKMEN)	900173	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	124600	153760
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0
	HINDI ALLOWANCE (WORKMEN)	900176	0	0
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN)	900178	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	TRANSPORT ALLOWANCE (WORKMEN)	900180	0	0
	ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
	CANTEEN SUBSIDY (WORKMEN)	900182	0	0
	HONORARIUM (WORKMEN)	900183	0	0
	Earned Leave Encashment (Workmen)	900184	11948656	6548122
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	13108325	9084170
	OTHER ALLOWANCE (WORKMEN)	900186	0	0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
	CASH HANDLING ALLOWANCES	900188	0	0
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	476357	457103
	Casual/Optional Leave Encashment (Workmen)	900190	0	0
	HPL Encashment (Workmen)	900191	3420588	1187275
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (WORKMEN)	900192	0	0
	WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0	0
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	8042181	9974797
	VRS TO EXECUTIVES-EXGRATIA	900301	0	0
	VRS TO EXECUTIVES- NOTICE PAY	900302	0	0
	VRS TO SUPERVISOR-EXGRATIA	900303	0	0
	VRS TO SUPERVISOR-NOTICE PAY	900304	0	0
	VRS TO WORKMEN-EXGRATIA	900305	0	0
	VRS TO WORKMEN-NOTICE PAY	900306	0	0
	Perks & Allowances (Cafeteria)-Director-Canteen Allowance/Meal Vouchers	900601	0	0
	Perks & Allowances (Cafeteria)-Director-Children Education Allowance	900602	0	0
	Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0
	Perks & Allowances (Cafeteria)-Director-Professional Updation Allowance	900604	0	0
	Perks & Allowances (Cafeteria)-Director-Conveyance / Transport Allowance	900605	0	0
	Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0
	Perks & Allowances (Cafeteria)-Director-Vehicle Repair & Maintenance Allowance	900607	0	0
	Perks & Allowances (Cafeteria)-Director-Domestic Help Allowance	900608	0	0
	Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0
	Perks & Allowances (Cafeteria)-Director-Newspaper / Professional Literature Allowance	900610	0	0
	Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0
	Perks & Allowances (Cafeteria)-Director-House Upkeep Allowance	900612	0	0
	Perks & Allowances (Cafeteria)-Director-Self Development Allowance	900613	0	0
	Perks & Allowances (Cafeteria)-Director-Club Membership Allowance	900614	0	0
	Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0
	Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0
	Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vouchers	900626	1498320	1452913
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowance	900627	1556599	1407455
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	628708	733258
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allowance	900629	984521	1042680
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allowance	900630	2199729	2058630
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	425989	413127
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenance Allowance	900632	782161	719564
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	340091	309066
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	419567	299438
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Literature Allowance	900635	913123	805453
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	310361	355379
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	296864	279744
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	838872	786388
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	174496	171887
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	16212	15738
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	2772380	2676696
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	157806	274217
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE	900651	244026	391163
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE	900652	363192	448233
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE	900653	185638	179030
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE	900654	366145	438973
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	976680	1256624
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION	900656	469281	558125
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	25833	40113
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION	900658	76269	105810
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE	900659	474382	536004
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE	900660	204306	209098
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE	900661	242912	306746
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE	900662	365705	444844
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	235616	266613

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE	900664	20835	27546
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	200762	280350
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE	900666	31314	33821
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWANCE	900667	0	0
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWANCE	900676	3442775	3585505
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWANCE	900677	1516071	1570078
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE	900678	1047349	1064724
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT ALLOWANCE	900679	1737681	1914171
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	4510784	4563469
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION	900681	3332723	3471780
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	256712	286613
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION	900683	1061796	1110397
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE	900684	1872942	1855643
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE	900685	666715	668392
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	900686	1241620	1332067
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE	900687	2832835	2804512
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1352083	1396923
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	900689	17645	18028
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	1654778	1770066
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE	900691	541337	550221
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE	900692	63728	63191
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	0
		sub-total	**310338812**	**29064450**
	Gratuity and contribution to provident fund (including administration fees)			
	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0
	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (DIRECTOR)	900202	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (DIRECTOR)COMPANY'S CONTRIBUTIO	900203	0	0
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	6336777	5841873
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	714296	388026
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (EXEC.)	900214	7583660	6752661
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	2031105	2439411
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR)	900241	183690	134709
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SUPERVISOR)	900243	2391381	2778163
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	11760051	11944491
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	1713267	1077939
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (WORKMEN)	900253	14564675	14119228
	PF ADMINISTRATION CHARGES	900261	945483	834142
	EQUITY DEPOSIT LINKED INSURANCE	900262	0	0
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
	EPS ADMINISTRATION CHARGES	900265	0	0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	2942556	3649681
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATION PROVISION	900267	0	
		sub-total	**51166941**	**49960324**
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	29625	0
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	2088172	1488827
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	1766766	2052563
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	3036720	3327873
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	136404	98863
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	900415	147453	142682
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	1259	11786
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXABLE)	900417	164430	162898
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXABLE)	900418	17671	9051
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN LAWS	900419	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0	0
	LIVERIES AND UNIFORMS	900422	7980	128787
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	0	16609
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	0	23550
	AWARDS TO EMPLOYEES	900427	0	0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	164400	174200

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	TRANSPORT FACILITY	900429	403884	440846
	COST OF MEDICINE/APPLIANCES ETC.	900430	372239	1402192
	Conveyance/Transport expenses of employees-other than residence to office & back	900431	0	0
	EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0
	GROUP INSURANCE PREMIUM	900433	0	0
	POL expenses of transport vehicles used for employees-other than residence to office & back	900434	0	0
	PROJECT COMMISSIONING AWARD	900435	0	0
	OTHER COMPENSATION TO EMPLOYEES	900439	0	0
	Membership Fee-Clubs other than Sports and Health Club	900440	0	0
	MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	0
	MEMBERSHIP FEES-OTHERS	900442	0	0
	Membership Fee-Sports Club	900443	0	0
	Membership Fee-Health Club	900444	0	0
	Initial Membership Fee-Clubs	900445	0	0
	Rebate of additional interest on HBA	900446	0	0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	900447	396000	368916
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	900448	123250	150658
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)	900449	826875	869806
	OTHER EXPENSES	900450	11800	130198
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVISION	900451	9871428	12243632
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROVISION	900452	23895	29639
	Memento	900453	100000	55000
	Memento - Actuarial	900454	0	-34042
		sub-total	**19690251**	**23294534**
	Leave Salary & Pension Contribution			
	Leave Salary & Pension Contribution	**900501**	0	0
	CO/ Regional Office/PID Allocation to Units			
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	57854705	58709102
	Employees' Remuneration and Benefits <PID>	909995	0	382530
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
		Total	**57854705**	**59091632**
	Total (Employee Remuneration and Benefits)			
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	0	0
	Gratuity, Contribution to provident fund & pension scheme (including administration fee)	980102	0	0
	STAFF WELFARE EXPENSES	980103	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	0	0
		Transfer to EDC	**0**	**0**
	Transfer to Works	750400, 750401		
	Employee cost transferred to contract and consultancy expenses	Less :		
	EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0
	EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980602	0	0
		Transfer to Consultar	**0**	**0**
	Employee cost transferred to deposit works			
	Employee Remm & Benefits- Recoverable from Deposit Works	980702	**0**	**0**
Note no. 24	**FINANCE COST**			
	Interest			
	Government of India loan			
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0
	Interest on Government of India loan allocated to units	980501	0	0
		sub-total	**0**	**0**
	Bonds			
	INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM BOND	940202	0	0
	INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM BOND	940203	0	0
	INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM BOND	940204	0	0
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	0	0
	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	0	0
	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS	940207	0	0
	INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON CUM BONDS	940208	0	0
	INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM BONDS	940209	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ON 1A SERIES 2013 '8.18%' SECURED TAX FREE NON CUM BONDS	940210	0	0
	INTEREST ON 1B SERIES 2013 '8.43%' SECURED NON TAXABLE NON CUM BONDS	940211	0	0
	INTEREST ON 2A SERIES 2013 '8.54%' SECURED TAX FREE NON CUM BONDS	940212	0	0
	INTEREST ON 2B SERIES 2013 '8.79%' SECURED TAX FREE CUM BONDS	940213	0	0
	INTEREST ON 3A SERIES 2013 '8.18%' SECURED TAX FREE NON CUM BONDS	940214	0	0
	INTEREST ON 3B SERIES 2013 '8.92%' SECURED TAX FREE NON CUM BONDS	940215	0	0
	INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM NON CON BONDS	940216	0	0
	INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM NON CON BONDS	940217	0	0
	Interest on Bonds allocated to units	980502	0	0
		sub-total	**0**	**0**
	Foreign loan			
	INTEREST ON FOREIGN LOAN	940301	0	0
	Interest on Foreign loan allocated to units	980503	0	0
		sub-total	**0**	**0**
	Term loan			
	INTEREST ON TERM LOAN	940401	299470855	328079549
	INTEREST ON STL	940501	0	0
	Interest on Term loan allocated to units	980504	0	0
		sub-total	**299470855**	**328079549**
	Cash credit facilities /WCDL			
	INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
	Interest on Cash credit facilities/WCDL allocated to units	980505	0	0
		sub-total	**0**	
	Other interest charges			
	INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0
	Other interest charges allocated to units	980506	0	0
		sub-total	**0**	**0**
	Loss on Hedging Transactions			
	Loss on Hedging Transactions	940801	0	0
	Loss on Hedging Transactions allocated to units	980518	0	0
		sub-total	**0**	**0**
	Bond issue/service expenses			
	BROKERAGE	941001	0	0
	COMMITMENT FEES	941002	0	0
	FEES OF MANAGER TO ISSUE	941003	0	0
	STATUTORY PRESS ANNOUNCEMENT	941004	0	0
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
	LISTING FEES	941006	0	0
	PRINTING AND STATIONARY	941007	0	0
	ADVERTISEMENT AND PUBLICITY	941008	0	0
	AUDIT FEES AND EXPENSES	941009	0	0
	APPLICATION FEES/ FILING FEES	941010	0	0
	LEGAL EXPENSES	941011	0	
	BANKERS HANDLING CHARGES	941012	0	0
	EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0
	TAXES, DUTIES AND OTHER EXPENSES	941014	0	0
	OTHER ISSUE EXPENSES	941015	0	159926
	Bond issue/ service expenses allocated to units	980507	0	0
		sub-total	**0**	**159926**
	Royalty			
	ROYALTY	941401	0	0
	Royalty allocated to units	980511	0	0
		sub-total	**0**	**0**
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	31778	16593
	Commitment fee allocated to units	980509	0	0
		sub-total	**31778**	**16593**
	Guarantee fee on loan			
	GUARANTEE FEE ON GOI LOAN	941301	0	0
	GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0	0
	GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Guarantee fee on loan allocated to units	980510	0	0
		sub-total	**0**	**0**
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	19558	40492
	OTHER CHARGES	942002	187382	163201
	Other finance charges allocated to units	980513	0	0
	LC CHARGES- INDIAN CURRENCY	941501	0	7473
	LC CHARGES- FOREIGN CURRENCY	941502	0	0
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	16271	53207
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0	0
	BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
	Bank charges allocated to units	980512	0	0
		sub-total	**223211**	**264373**
	Exchange difference regarded as adjustment to Interest Cost	940701	0	0
	Exchange difference regarded as adjustment to Interest Cost allocated to units	980517	0	0
		sub-total	**0**	**0**
	Interest adjustment on account of FERV	**949001**	0	0
	CO/ Regional Office Allocation to Units			
	Interest and Finance Charges <Corporate/Regional Office>	949999	3986	12125
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	**3986**	**12125**
		Total (Interest and Finance charges)		
	Expense transferred to EDC	Less :		
	INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA LOAN	980140	0	0
	INTT. ON BORROWED MONEY-BONDS	980141	0	0
	INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0
	INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	980143	0	0
	INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0	0
	INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0	0
	BOND ISSUE/SERVICE EXPENSES	980146	0	0
	COMMITMENT FEE	980147	0	0
	GUARANTEE FEE ON LOAN	980148	0	0
	OTHER FINANCE CHARGES	980149	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980195	0	0
		Transfer to EDC	**0**	**0**
	Expense transferred to contract and consultancy expenses			
	INTEREST AND FINANCE CHARGES	980204	0	0
	INTEREST AND FINANCE CHARGES	980309	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980605	0	0
	EXCHANGE RATE VARIATION	980205	0	0
		Transfer to Consultar	**0**	**0**
	Expense transferred to Deposit Works			
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	**980705**	0	0
Note no. 25	**DEPRECIATION AND AMORTIZATION EXPENSES**			
	DEPRECIATION			
	LAND- LEASE HOLD	930121	1935648	1971043
	LAND/RIGHT TO USE	930122	1396056	1396056
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	11601509	11451120
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	16534745	16544772
	BUILDING CONTAINING WORKSHOP	930302	100344	100344
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	4605396	4609572
	OFFICE BUILDINGS-PERMANENT	930304	614772	594501
	OFFICE BUILDINGS-TEMPORARY	930305	0	0
	STORES AND GODOWN BUILDINGS	930306	235368	235368
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)	930321	6234442	5735995
	HOSPITAL BUILDING	930323	0	0
	BUILDING OTHERS	930328	0	0
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)	930601	343006670	343092456
	GENERATING PLANT AND MACHINERY	930701	163752024	159593901
	PLANT AND MACHINERY-SUB STATION	930801	1761288	1760814

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	TRANSMISSION LINES	930901	981984	981984
	PLANT AND MACHINERY-OTHERS	931001	2311260	2344922
	CONSTRUCTION PLANT AND EQUIPMENT	931101	3916039	4762703
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	261408	228999
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	189370	73820
	POWER SUPPLY SYSTEM-POWER PLANT	931401	63	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	35544	35544
	Vehicles other than Motor Car/Jeep	931501	695880	635602
	Motor Car/Jeep	931502	38292	38292
	AIRCRAFT/BOATS	931601	50940	50940
	FURNITURE, FIXTURES AND EQUIPMENT	931701	1008515	1308232
	COMPUTERS	931801	508529	329303
	COMMUNICATION EQUIPMENTS	931901	358147	344004
	OFFICE EQUIPMENTS	932001	606814	645787
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	148501	148505
	OTHER ASSETS	932501	1022602	1039250
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	360639	503210
		Depreciation for the y	**564272789**	**560557039**
	Depreciation adjustment of account of FERV	939001	0	0
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	2928745	1615993
	Depreciation <PID>	939995	0	2507
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	**2928745**	**1616400**
		Total (Depreciation	**567201534**	**562173439**
	Depreciation transferred to EDC/ Units			
	DEPRECIATION DURING CONSTRUCTION	980160	0	0
	Depreciation <Corporate/Regional Office>	980194	0	0
		Transfer to EDC	**0**	**0**
	Depreciation transferred to contract and consultancy expenses			
	DEPRECIATION	980206	0	0
	DEPRECIATION	980305	0	0
	Depreciation <Corporate/Regional Office>	980604	0	0
		Transfer to Contract & Con	**0**	**0**
	Depreciation transferred to deposit works			
	Depreciation- Recoverable from Deposit Works	980703	**0**	**0**
Note no. 26	**PRIOR PERIOD ITEMS (NET)**			
	Income			
	PRIOR PERIOD INCOME-SALE OF POWER	860101	0	0
	Advance Against Depreciation Written Back	860103	0	0
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	-1067
	OTHER PRIOR PERIOD INCOMES	860121	0	0
		Total (Prior Period Incc	**0**	**(10677437)**
	Expenditure			
	EMPLOYEES REMUNERATION AND BENEFITS	950401	0	0
	REPAIR AND MAINTENANCE	950403	0	0
	FINANCE COST	950424	0	0
	DEPRECIATION & AMORTIZATION EXPENSES	950425	142550	-433540
	OTHERS	950450	-1077161	2513343
		Total (Prior Period Expen	**(934611)**	**2079803**
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	45800	41610
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
		Allocated to Units	**45800**	**41610**
		Prior Period (Net)		
	Extra-ordinary Income / Expenses			
	Income			
	Interest from Beneficiary States on overdue amount	841402	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Expenses			
		Net Expenses	**0**	**0**
	Expenses transferred to EDC			
	Prior period expenses			
	PRIOR PERIOD EXPENSES	980165	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	0
		Transfer to EDC	**0**	**0**
	Prior period income	980179	0	0
	Expense transferred to contract and consultancy expenses			
	PRIOR PERIOD ITEMS	980207	0	0
	PRIOR PERIOD ADJUSTMENTS	980307	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980606	0	0
		Transfer to Consultar	**0**	**0**
	Expense transferred to Deposit Works	**980706**	**0**	**0**
Note no. 27	**Tax Expenses**			
	Current Tax			
	INCOME TAX PROVISION	970501	0	0
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0
	DEFERRED TAX ACCOUNT	970510	0	0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0
Note no. 28	**EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS**			
	Direct Expenses			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	**0**	**0**
	Employees' Remuneration and benefits			
	Salaries, Wages, Allowances and benefits			
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0	0
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
		sub-total	**0**	**0**
	Gratuity and contribution to provident fund			
	Gratuity, Contribution to provident fund & pension scheme (including administration fee)	960113	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	960115	0	0
		sub-total	**0**	**0**
	Staff welfare Expenses			
	STAFF WELFARE EXPENSES	**960114**	**0**	**0**
	Repairs and Maintenance			
	REPAIR AND MAINTENANCE- BUILDING	**960116**	**0**	**0**
	REPAIR AND MAINTENANCE-MACHINERY AND CONSTRUCTION PLANT-MACHINERY	**960117**	**0**	**0**
	REPAIR AND MAINTENANCE- OTHERS	960118	0	0
	Repair and Maintenance-Others	960218	0	0
		sub-total	**0**	**0**
	Administration and Other Expenses			
	RENT/HIRING CHARGES	**960119**	**0**	**0**
	Travelling and Conveyance			
	TRAVELLING AND CONVEYANCE	960121	0	0
	TRAVELLING COST	960213	0	0
		sub-total	**0**	**0**
	EXPENSE ON VEHICLES	**960122**	**0**	**0**
	INSURANCE	**960120**	**0**	**0**

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	**960123**	**0**	**0**
	ADVERTISEMENT PUBLICITY	**960124**	**0**	**0**
	PRINTING AND STATIONERY	960125, 960215	0	0
	Remuneration to Auditors	**960136**	0	0
	ERV	**960134**	**0**	**0**
	RATES AND TAXES	**960127**	**0**	**0**
	SECURITY	**960128**	**0**	**0**
	ELECTRICITY CHARGES	**960129**	**0**	**0**
	Other Expenses			
	OTHER EXPENSES	960131	0	0
	DOCUMENTATION AND COMPUTER CHARGES	960216	0	0
	OTHER EXPENSES	960217	0	0
		sub-total	**0**	**0**
	Contingencies			
	CONTINGENCIES	**960130-NA**	**0**	**0**
	Consultancy charges			
	CONSULTANCY CHARGES	**960133**	**0**	**0**
	Depreciation & Amortization Expense			
	DEPRECIATION	960132	0	
	Depreciation	960219	0	0
		sub-total	**0**	**0**
	Finance Cost			
	INTEREST AND FINANCE CHARGES	960152	0	0
	INTEREST AND FINANCE CHARGES	960220	0	0
		sub-total	**0**	**0**
	LOSS ON CONSTRUCTION CONTRACT	**960150**	**0**	**0**
	Provisions			
	Provisions	960151	0	0
	CONSULTANCY WING -PROVISIONS	960221	0	0
		sub-total	**0**	**0**
	Construction WIP			
	Contruction -WORK IN PROGRESS	**960199-NA**	**0**	**0**
	Consultancy -WORK IN PROGRESS	**960290- NA**	**0**	**0**
	Total			
	Other Income <Corporate/Regional Office>	960190	0	0
	Generation, Administration and Other Expenses <Corporate/Regional Office>	960192	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	960191	0	0
	Depreciation <Corporate/Regional Office>	960193	0	
	Interest and Finance Charges <Corporate/Regional Office>	960194	0	0
	Provisions <Corporate/Regional Office>	960196	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	960195	0	0
		sub-total	**0**	**0**
	Receipts and recoveries	Less :		
	MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0	0
	Receipts and Recoveries-Miscellaneous	960225	0	0
		sub-total	**0**	**0**
	Prior Period Adjustments			
	PRIOR PERIOD EXPENSES	960135	0	0
	CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0	0
	Period Period expenses transferred to Contract & Consultancy	**sub-total**	**0**	**0**
Note no. 28	**EXPEND. DURING CONSTRUCTION**			
	PARTICULARS			
	EMPLOYEES BENEFITS EXPENSES			
	Salaries, wages, allowances	980101	0	0
	Gratuity and contribution to provident fund (including administration fees)	980102	0	0
	Staff welfare expenses	980103	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Leave Salary & Pension Contribution	980104	0	0
	Sub-total		**0**	**0**
	REPAIRS & MAINTENANCE			
	Building	980110	0	0
	Machinery	980111	0	0
	Others	980112	0	0
	Sub-total		**0**	**0**
	ADMINISTRATION & OTHER EXPENSES			
	Rent	980114	0	0
	Rates and taxes	980115	0	0
	Insurance	980116	0	0
	Security expenses	980117	0	0
	Electricity Charges	980118	0	0
	Travelling and Conveyance	980119	0	0
	Expenses on vehicles	980120	0	0
	Telephone, telex and Postage	980121	0	0
	Advertisement and publicity	980122	0	0
	Entertainment and hospitality expenses	980123-NA	0	0
	Printing and stationery	980124	0	0
	Design and Consultancy charges:			
	- Indigenous	980126	0	0
	- Foreign	980127	0	0
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	980131	0	0
	Expenditure on land not belonging to corporation	980132	0	0
	Land acquisition and rehabilitation	980133-NA	0	0
	Assets/ Claims written off	980128-NA	0	0
	Losses on sale of assets	980130-NA	0	0
	Remuneration to Auditors	980152	0	0
	Exchange rate variation (Debit)	980150	0	0
	Other general expenses	980125	0	0
	Sub-total		**0**	**0**
	FINANCE COST			
	Interest on :			
	a) Government of India loan	980140	0	0
	b) Bonds	980141	0	0
	c) Foreign loan	980142	0	0
	d) Term loan	980143 and	0	0
	e) Cash credit facilities /WCDL	980145	0	0
	Exchange differences regarded as adjustment to interest cost	980154	0	0
	Loss on Hedging Transactions	980155	0	0
	Bond issue/ service expenses	980146	0	0
	Commitment fee	980147	0	0
	Guarantee fee on loan	980148	0	0
	Other finance charges	980149	0	0
	Sub-total		**0**	**0**
	PROVISIONS	980161	0	0
	Sub-total		**0**	**0**
	DEPRECIATION & AMORTISATION	980160	0	0
	Sub-total		**0**	**0**
	PRIOR PERIOD EXPENSES			
	Prior Period Expenses	980165	0	0
	Less: Prior Period Income	980179	0	0
	Sub-total		**0**	**0**
	C.O./Regional Office Expenses:			
	Other Income	980191	0	0
	Generation, Administration and Other Expenses	980193	0	0
	Employees Benefits Expenses	980192	0	0
	Depreciation & Amortisation	980194	0	0
	Finance Cost	980195	0	0
	Provisions	980197	0	0
	Prior Period Adjustment (Net)	980196	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Sub-total		**0**	**0**
	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – precommissioning	980170	0	0
	Interest on loans and advances	980171	0	0
	Miscellaneous receipts	980172	0	0
	Profit on sale of assets	980173-NA	0	0
	Exchange rate variation (Credit)		0	0
	Provision not required written back	980174	0	0
	Hire charges/ outturn on plant and machinery	980175	0	0
	Sub-total		**0**	**0**
	GRAND TOTAL		0	0

NHPC LIMITED FARIDABAD

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ANNUAL BALANCE SHEET
(As on 31.03.2016)

SEWA-II POWER STATION
MASHKA (J&K)

FINANCIAL YEAR 2015-16

BEFORE CLOSING ENTRY

NHPC LIMITED

Name of the Unit : SEWA-II POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2016

(Amount in Rupees)

	PARTICULARS	Note No.		As at 31st March, 2016		As at 31st March, 2015
I.	**EQUITY AND LIABILITIES**					
(1)	SHAREHOLDERS' FUNDS					
(a)	Share Capital	2		-		-
(b)	Reserves and Surplus	3		736290150		846863480
(2)	NON-CURRENT LIABILITIES					
(a)	Long Term Borrowings	4		-		-
(b)	Deferred Tax Liabilities	5		-		-
(c)	Other Long Term Liabilities	6		1022910		540654
(d)	Long Term Provisions	7		-		-
(3)	CURRENT LIABILITIES					
(a)	Trade Payables	8				
	i) Outstanding dues of Micro and Small Enterprises			-		-
	ii) Outstanding dues of Creditors other than Micro and Small Enterprises			28390128		30848407
(b)	Other Current Liabilities	9		56024630		75994809
(c)	Short Term Provisions	7		25740728		24362473
(4)	FUND FROM C.O.	2A		7091852408		7492770507
	TOTAL			7939320954		8471380330
II.	**ASSETS**					
(1)	NON-CURRENT ASSETS					
(a)	Fixed Assets					
	(i) Tangible Assets	10.1	7845169375		8386124300	
	(ii) Intangible Assets	10.2	23950600		24953992	
	(iii) Capital Work In Progress	11.1	10384008		2051070	
	(iv) Intangible Assets under development	11.2	-		-	
(b)	Non Current Investments	12	-		-	
(c)	Long Term Loans and Advances	13	20218617		19755908	
(d)	Other Non Current Assets	14.1	-		-	
	Sub-total		7899722600		8432885270	
(e)	Non Current Assets - Regulatory Assets	14.2	-	7899722600	-	8432885270
(2)	CURRENT ASSETS					
(a)	Current Investments	15		-		-
(b)	Inventories	16		14015810		13833338
(c)	Trade Receivables	17		-		-
(d)	Cash & Bank Balances	18		50331		236407
(e)	Short Term Loans and Advances	13		24199363		22445202
(f)	Other Current Assets	19		1332850		1980113
	TOTAL			7939320954		8471380330
	Significant Accounting Policies	1				
	Expenditure attributable to construction during the year forming part of capital work in progress for the year	28				
	Other Explanatory Notes to Accounts	29				
	Note 1 to 29 form integral part of the Accounts					

SEWA-II POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

NHPC LIMITED FARIDABAD

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA Rakesh Kumar Gupta)
Partner
M.No. 093301

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

(Anil Kumar Panda)
Manager (Finance)

(Bikram Singh)
Chief Engineer

Place: Mashka (J&K)
Date: 24 April 2016

NHPC LIMITED

Name of the Unit : SEWA-II POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2016

(Amount in Rupees)

		Note No.	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME				
i)	Revenue from Operations	20	2370383795	2488997682
ii)	Other Income	21	24866470	13924699
	TOTAL REVENUE		2395250265	2502922381
EXPENDITURE				
i)	Generation, Administration and Other Expenses	22	391145986	354525806
ii)	Employee Benefits Expense	23	452350145	435410691
iii)	Finance Cost	24	246393405	299732730
iv)	Depreciation & Amortization Expense	25	568788200	567700853
	TOTAL EXPENDITURE		1658677736	1657370080
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			736572529	845552301
	Prior Period Items (net)	26	282379	(1311179)
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			736290150	846863480
	Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax			736290150	846863480
	Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax			736290150	846863480
	Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX			736290150	846863480
	Tax Expenses	27		
i)	Current Tax		-	-
ii)	Adjustments relating to earlier years		-	-
iii)	Deferred Tax		-	-
	Total Tax Expenses		-	-
Profit for the year from continuing operations			736290150	846863480
	Profit from discontinuing operations		-	-
	Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax			-	-
Profit for the year			736290150	846863480
	Significant Accounting Policies	1		
	Expenditure attributable to construction during the year forming part of capital work in progress for the year	28		
	Other Explanatory Notes to Accounts Note 1 to 29 form integral part of the Accounts	29		

SEWA-II POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

NHPC LIMITED FARIDABAD

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

(CA Rakesh Kumar Gupta)
Partner
M.No. 093301

(Anil Kumar Panda)
Manager (Finance)

(Bikram Singh)
Chief Engineer

Place: Mashka (J&K)
Date: 24 April 2016

Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

The financial statements are prepared on accrual basis of accounting under the historical cost convention in accordance with Accounting Principles Generally Accepted in India (GAAP), provisions of the Companies Act 2013, Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Electricity Act, 2003, to the extent applicable.

1.2 USE OF ESTIMATES

The preparation of financial statements in conformity with the GAAP requires the management to make estimates and assumptions on a reasonable and prudent basis taking into account all available information that affect the reported amount of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statements and the amounts of revenue and expenses during the reported period. Actual results could differ from those estimates & assumptions. Any revision in the estimate is recognized in the period in which the same is determined.

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

2.1.1 Fixed assets are stated at cost of acquisition/construction less accumulated depreciation/amortisation and impairment losses, if any. In cases where final settlement of bills with contractors is pending, but the asset is complete and ready for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

2.1.2 Assets created on land not belonging to the Company are included under fixed assets.

2.1.3 Expenditure incurred on renovation and modernization of tangible assets on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. Tangible assets acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

2.1.4 Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS
NHPC LIMITED FARIDABAD

awarded by the court till the date of court's award), rehabilitation and other expenses relatable to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

2.2.1 Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

2.2.2 Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses, if any and is recognised as intangible asset.

2.3 CAPITAL WORK IN PROGRESS

2.3.1 Capital work-in-progress is carried at cost. Administrative & general overhead and other expenditure attributable to construction of the project are accumulated under 'Expenditure During Construction (EDC)' and are subsequently allocated on systematic basis over major immovable assets, other than land and infrastructural facilities, on commissioning of the project.

2.3.2 Expenditure on maintenance, up-gradation etc. of common public facilities in projects under construction is charged to 'Expenditure during Construction (EDC)'.

2.3.3 Expenditure in relation to Survey and Investigation of the projects is carried as Capital Work in Progress. Such expenditure is either capitalized as cost of Project on completion of the construction of the project or the same is charged to the Statement of Profit & Loss in the year in which it is decided to abandon such project.

2.3.4 Capital expenditure incurred for creation of facilities, over which the company does not have control but the creation of which is essential principally for construction of the project, is charged to 'Expenditure during Construction (EDC)'. Subsequent to completion of the Project, expenditure on creation of facilities over which the company does not have control is charged to "Statement of Profit & Loss."

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

3. MACHINERY SPARES

3.1 (a) Machinery spares procured along with the Plant & Machinery or subsequently and whose use is expected to be irregular are capitalized separately, if cost of such spares is known and depreciated fully over the residual useful life of the related plant and machinery at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery. If cost of such spares is not known particularly when procured along with mother plant, these are capitalized & depreciated along with mother plant at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery.

(b) Written Down Value (WDV) of spares is charged off to Statement of Profit & Loss in the year in which such spares are replaced in place of retrieved spares, provided the spares so retrieved do not have any useful life. Similarly, value of such spares, procured & replaced in place of retrieved spares, is charged off to Statement of Profit & Loss in that year itself, provided spares so retrieved do not have any useful life.

(c) When the useful life of the related fixed asset expires and asset is retired from active use, such spares are valued at net book value or net realizable value whichever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.

3.2 Other machinery spares are treated as "stores & spares" forming part of the inventory.

4. RATE REGULATED ACTIVITIES

Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit & Loss i.e. not allowed to be capitalized as part of cost of relevant fixed asset in accordance with the Accounting Standards, but is nevertheless permitted by Central Electricity Regulatory Commission(CERC), the regulator, to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as a Regulatory Asset and corresponding Regulatory Income is recognised, as per the Guidance Note on Accounting for Rate Regulated Activities issued by the Institute of Chartered Accountants of India(ICAI), if it fulfils the conditions for such recognition laid down in the ibid Guidance Note.





5. DEPRECIATION & AMORTISATION

5.1 Depreciation on additions to /deductions from tangible assets during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

5.2.1 Depreciation on tangible assets of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.

5.2.2 Depreciation on tangible assets of other than Operating Units of the company is charged on straight-line method to the extent of 90% of the cost of asset following the rates as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.

5.2.3 Depreciation in respect of following assets is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

5.2.4 Temporary erections are depreciated fully (100%) in the year of acquisition / capitalization by retaining Re. 1/- as WDV.

5.3 Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.

5.4 Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.

5.5 Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, , whichever is earlier, starting from the year in which it is acquired.

5.6 Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project.

5.7.1 Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified by CERC, vide Tariff Regulation 2014.

5.7.2 Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

5.8 Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC Regulations for such assets, whichever is higher.

5.9 Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC regulations.

5.10 Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.

6. INVESTMENTS

6.1 Long term Investments are carried at cost. Provision for diminution is made to recognise a decline, other than temporary, in the value of such investments.

6.2 Current Investments are valued at lower of cost and fair value determined on an individual investment basis.

7. INVENTORIES

7.1 Stores & Spares are valued at cost, determined on weighted average basis, or net realizable value whichever is lower.

7.2 Dimunition in the value of obsolete, unservicable and surplus stores and spares, identified on a systematic basis, is provided in the accounts.

8. FOREIGN CURRENCY TRANSACTIONS

8.1 Transactions in foreign currency are initially recorded at exchange rates prevailing on the date of transaction. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the exchange rate prevailing on the Balance Sheet date.

8.2 Exchange differences are recognised as income & expenses in the period in which they arise in Statement of Profit & Loss in case of operational stations and to EDC in case of projects under construction. However, exchange differences in respect of liabilities relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to 01/04/2004

are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress.

9. EMPLOYEE BENEFITS

9.1 Employee benefits consist of provident fund, pension, gratuity, post retirement medical facilities, leave benefits (including compensated absences) and other terminal benefits.

9.2 Company contribution paid/payable during the year to Employees Defined Contribution Superannuation Scheme for providing pension benefits and Provident Fund scheme is accounted for and paid to respective funds which are administered through separate trusts.

9.3 The liability for retirement benefits of employees in respect of Gratuity is ascertained at the year end on the basis of actuarial valuation and paid to the Gratuity trust.

9.4 The liability for leave benefits (including compensated absences), post retirement medical benefits, allowance on retirement/death and memento on superannuation to employees is ascertained at the year end on the basis of actuarial valuation.

10. REVENUE

10.1 (a) Sale of energy is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards income tax are accounted for on year to year basis.

(b) Incentives/Disincentives are recognised as per tariff notifications. In case of Power Station where tariffs have not been notified, incentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

(c) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

(d) Advance against depreciation considered as deferred income in earlier years is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

10.2 Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

10.3 Interest on investments is accounted for on accrual basis. Dividend income is recognized when right to receive the same is established.

10.4 Interest/Surcharge recoverable from customers/Liquidated damages /interest on advances to contractors are recognised when no significant uncertainty as to measurability and collectability exists.

11. MISCELLANEOUS

11.1 Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

11.2 Prepaid expenses and prior period expenses/income of items of Rs.50,000/- and below are charged to natural heads of accounts.

11.3 Insurance claims are accounted for based on certainty of realization.

12. BORROWING COST

Borrowing costs attributable to the qualifying tangible assets during construction/renovation & modernisation are capitalised. Other borrowing costs are recognised as an expense in the period in which they are incurred.

13. TAXES ON INCOME

Tax on income for the current period is determined on the basis of taxable income under the Income Tax Act, 1961.

Deferred tax is recognized on timing differences between the accounting income and taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. Deferred tax assets are recognized and carried forward to the extent there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax recovery adjustment account is credited/debited to the extent tax expense is chargeable from the beneficiaries in future years.

14. IMPAIRMENT OF ASSETS

The company assesses at each balance sheet date whether there is any indication that cash generating unit (CGU) is impaired based on internal/external

indicators. If any such indication exists, company estimates the recoverable amount of the CGU. An impairment loss is recognized in the Statement of Profit and Loss where the carrying amount exceeds the recoverable amount of the cash generating units. An impairment loss is reversed if there is a change in the recoverable amount and such loss either no longer exists or has decreased. Rate Regulated Assets are also tested for impairment at each Balance Sheet Date.

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date and are not discounted to present value.

Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate. Contingent assets are not recognised in the Financial Statements.

16. CASH FLOW STATEMENTS

Cash flow statement is prepared in accordance with the indirect method prescribed in the relevant Accounting Standard.





NOTE NO. 2 SHARE CAPITAL (Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
..... NIL		

NOTE NO. 2A FUNDS FROM CORPORATE OFFICE (Transfer Accounts) (Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
FUNDS FROM CORPORATE OFFICE	8339633987	8776660353
C.O.(FDB)	(1981704066)	(2057331474)
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	27430496	17527634
RO-ITANAGAR	-	-
RO-SILIGURI	-	-
LO-DEHRADUN	-	-
BAIRASIUL	(2294680)	(52301)
LOKTAK	-	73539
SALAL	(1301539)	(207130)
TANAKPUR	(95549)	(7204)
CHAMERA-I	23608117	23571305
URI - I	-	460467
RANGIT	-	(53455)
CHAMERA-II	2113647	(39241)
DULHASTI	(245972)	721641
DHAULIGANGA-I	(3193)	(50)
TEESTA-V	(322895)	-
CHAMERA-III	-	(268209)
CHUTAK	(8962)	22383
TLDP-III	(5220)	(5021)
PARBATI -II	571688	562907
PARBATI-III	370726	(72134)
SEWA-II	-	-
URI - II	1228	1862451
KISHANGANGA	(2441163)	62354
BURSUR	-	(297734)
NIMMO BAZGO	2094241	240736
TLDP-IV	-	-
TEESTA-IV	-	(92471)
SUBANSARI LOWER	(994622)	(36745)
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	38950	151500
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	-	-
RE CELL	-	172766
Wind Power Projects, Jaisalmer	-	-
BRRP	-	153669
CHEQUE PAID ACCOUNT	107802000	122202000
CHEQUE COLLECTED ACCOUNT	(11543541)	(8676959)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	329310779	315730987
CENTRALIZED VENDOR PAYMENT ACCOUNT	259837951	299733943
Total	7091852408	7492770507

NHPC LIMITED FARIDABAD

NOTE NO. 3 RESERVE AND SURPLUS

(Amount in Rupees)

PARTICULARS		As at 31st March, 2016		As at 31st March, 2015
Capital Reserve		-		-
Capital Redemption Reserve		-		-
Securities Premium Account		-		-
General Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Tranfer to Capital Redemption Reserve	-		-	
As at Balance Sheet date		-		-
Bond Redemption Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Self Insurance Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
As at Balance Sheet date		-		-
Corporate Social Responsibility Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
As at Balance Sheet date		-		-
Research & Development Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Surplus *		736290150		846863480
Total		736290150		846863480
* Surplus				
Profit for the Year as per Statement of Profit and Loss	-	736290150		846863480
Adjustment arising out of transition provisions for recognising Rate Regulatory Assets		-		-
Balance brought forward		-		-
Add:				
Amount Written Back From Bond Redemption Reserve		-		-
Write Back From Capital Reserve		-		-
Write Back From Other Reserve		-		-
Amount Utilised From Self Insurance Fund		-		-
Tax On Dividend Write Back		-		-
Write Back From Corporate Social Responsibility Fund		-		-
Write Back From Research & Development Fund		-		-
Balance available for Appropriation		736290150		846863480
Less:				
Transfer to Bond Redemption Reserve		-		-
Transfer to Self Insurance Fund		-		-
Transfer to General Reserve		-		-
Transfer to Corporate Social Responsibility Fund		-		-
Transfer to Research & Development Fund		-		-
Dividend :				
- Interim		-		-
- Proposed		-		-
Tax on Dividend				
- Interim		-		-
- Proposed		-		-
Balance carried forward		736290150		846863480

NHPC LIMITED FARIDABAD

NOTE NO. 4 LONG TERM BORROWINGS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Borrowings	Less: - Current Maturities	Long Term Borowing	Total Borrowings	Less: - Current Maturities	Long Term Borowing
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors			-			-
Aggregate amount of loans guaranteed by Govt. of India						
Amount of default in repayment of loans and interest as at 31.03.2016			-			-
Period of default in repayment of loans and interest as at 31.03.2016			-			-

NOTE NO. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016		As at 31st March, 2015	
Deferred Tax Liability				
Depreciation				
Less: Deferred Tax Assets				
Provision for doubtful debts, inventory and others				
Provision for employee benefit schemes				
Deferred Tax Liability		-		-
Less: Recoverable for tariff period upto 2009	-		-	
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-	-	-
Deferred Tax Liability (Net)		-		-

Explanatory Note: -

In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 ₹ ..... (Previous Year ₹ .....) has been created as deferred tax liability/assets for the period ended 31.03.2016.

-

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
Deposits/ retention money	5726984	4704074	1022910	9532985	8992331	540654
Income received in advance (Advance Against Depreciation)	-	-	-	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-	-	-	-
	5726984	4704074	1022910	9532985	8992331	540654





NOTE NO. 7 PROVISIONS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)						
i) Provision for leave encashment						
As per last Balance Sheet	-	-		-	-	
Additions during the year		23528903		-	20241345	
Amount used during the year		23528903		-	20241345	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year		92804		-	330813	
Amount used during the year		92804	-	-	330813	
Amount reversed during the year		-		-	-	
Closing Balance	-	-	-	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	-		-	-	
Amount used during the year	-	-		-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
iv) Provision for Memento						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	115000		-	100000	
Amount used during the year	-	115000		-	100000	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
v) Provision for Wage Revision						
As per last Balance Sheet	-	5688005		-	5243805	
Additions during the year	-	2168402		-	444200	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	7856407		-	5688005	
Less: Advance paid	-	7856407		-	5688005	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	24362473		-	15628214	
Additions during the year	-	25740728		-	24362473	
Amount used during the year	-	24081067		-	13526306	
Amount reversed during the year	-	281406		-	2101908	
Closing Balance	-	25740728	25740728	-	24362473	24362473
vii) Provision for Superannuation / Pension Fund						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
b) Provision for Taxation						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount adjusted during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LTD FARIDABAD

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
c) Provision for Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
d) Tax on Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
e) Provision For Tariff Adjustment						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
f) Provision For Committed Capital Expenditure						
As per last Balance Sheet	-	-		-	-	
Additions during the year				-	-	
Amount used during the year				-	-	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
g) Provision for Restoration expenses of Insured Assets						
As per last Balance Sheet		-			-	
Additions during the year					-	
Amount used during the year					-	
Amount reversed during the year					-	
Closing Balance	-	-	-	-	-	-
g) Provision - Others						
As per last Balance Sheet	-	-		-	10742445	
Additions during the year				-	-	
Amount used during the year				-	10742445	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
Total	-	25740728	25740728	-	24362473	24362473

Explanatory Note: -

The Board has resolved to implement the directions of the Ministry of Power (MOP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter dated 25.02.2016 that recovery of personal adjustment w.e.f. 01.02.2014 is in conformity with the dierctions of Ministery of Power. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary. Thus, the cumulative amount provided towards the Personal Pay Adjustment under the head "Provision for Wage Revision" is Rs.78,56,407/- (including provision for the current year Rs.21,68,402/-) with corresponding amount shown as "Advance paid".





NOTE NO. 8 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	28390128	30848407
Total	28390128	30848407

Explanatory Note: -

Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No. 29 - Other Explanatory Notes to Accounts.

NOTE NO. 9 OTHER CURRENT LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Current maturities of long term debt (Refer Note no. 4) *	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance (Advance against depreciation) (refer Note No. 6)	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Liability against capital works/supplies	20129439	28447430
Deposits/ retention money	4704074	8992331
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis works	-	-
Bond application money	-	-
Statutory dues payables	30324704	36822158
Liabilities toward Self Insurance Fund	-	-
Other liabilities	866413	1732890
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Works	- -	- -
Advances against cost of Project Mgt./ Consultancy Work	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	- -	- -
Grants in aid - pending utilization	-	-
Total	56024630	75994809

* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Note no. 4. (For C.O. only)

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

NOTE NO. 10.1 TANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		01/04/2015	Additions		Deductions		Other Adjustments	31/03/2016	01/04/2015	For the Period	Adjustments	31/03/2016	31/03/2016	31/03/2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	18173103						18173103	0			0	18173103	18173103
ii)	Land – Leasehold	65798009				70336		65727673	10182116	2328312	0	12510428	53217245	55615893
iii)	Roads and Bridges	301631357						301631357	54480658	11666292	0	66146950	235484407	247150699
iv)	Buildings	838773090		2851113		2430		841621773	130098977	29526342	0	159625319	681996454	708674113
v)	Railway sidings	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	6496606607		6034873				6502641480	1633673908	343260315	0	1976934223	4525707257	4862932699
vii)	Generating Plant and machinery	3105979596		6644728		434138		3112190186	756960495	164119295	0	921079790	2191110396	2349019101
viii)	Plant and machinerySub station	28241183		1927692				30168875	8145297	1828049	0	9973346	20195529	20095886
ix)	Plant and machineryTransmission lines	13832647						13832647	4345912	981984	0	5327896	8504751	9486735
x)	Plant and machinery Others	42630975		358693				42989668	7156475	2311362	0	9467837	33521831	35474500
xi)	Construction Equipment	44090301		760880		47049		44804132	13871601	3762898	-23525	17610974	27193158	30218700
xii)	Water Supply System/Drainage and Sewerage	12837146						12837146	1283258	452868	0	1736126	11101020	11553888
xiii)	Electrical installations	1049398						1049398	169095	58800	0	227895	821503	880303
xiv)	Vehicles	8016917		1716802		80360		9653359	2784891	824522	0	3609413	6043946	5232026
xv)	Aircraft/ Boats	536234						536234	178856	50940	0	229796	306438	357378
xvi)	Furniture and fixture	14386353	15000	573210	20103	67281		14887179	5082091	958523	-47319	5993295	8893884	9304262
xvii)	Computers	4915680	120280	1410778	65376	123842		6257520	3156437	301586	24187	3482210	2775310	1759243
xviii)	Communication Equipment	5037251	0			13160		5024091	1499703	396075	-9291	1886487	3137604	3537548
xix)	Office Equipments	8264870	7800	881706		178846		8975530	2596009	590738	-119976	3066771	5908759	5668861
xx)	Research and Development	0	0					0	0	0	0	0	0	0
xxi)	Other assets	15559475	24000	1231921	20430	18130		16776836	4574306	1135646	-5836	5704116	11072720	10985169
xxii)	Tangible Assets of minor value >750 and < Rs.5000	1814744	3200	363183	3500	1898		2175729	1810551	362997	-1879	2171669	4060	4193
	Total	11028174936	170280	24755579	109409	1037470	0	11051953916	2642050636	564917544	-183639	3206784541	7845169375	8386124300
	Previous year	10875632565	387493	142219827	0	1812455	11747506	11028174936	2077847117	563498105	705414	2642050636	8386124300	8797785448

NOTE NO. 10.2 INTANGIBLE ASSETS

0 0

(Amount in Rupees)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		01/04/2015	Additions		Deductions		Other Adjustments	31/03/2016	01/04/2015	For the Period	Adjustments	31/03/2016	31/03/2016	31/03/2015
			IUT	Others	IUT	Others								
i)	Land– Right to Use	30041789						30041789	5087797	1003392	0	6091189	23950600	24953992
ii)	Computer Software	827603						827603	827603	0	0	827603	0	0
	Total	30869392	0	0	0	0	0	30869392	5915400	1003392	0	6918792	23950600	24953992
	Previous year	42625857	0	0	0	0	-11756465	30869392	6238178	1151893	-1474671	5915400	24953992	36387679

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs.NIL (Previous year Rs.NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs.0.1944 Crore (Previous year Rs.0.1944 Crore) covering an area of 7.7175 hectare (Previous year 7.7175 hectare) are yet to be executed/passed.'

2) Land - Leasehold includes ..... hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. (Applicable for Subansari Lower Project only)

3) Freehold Land includes eight hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of ₹ 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL.

4) Underground works amounting to Rs. ..... (Previous Year Rs. .....), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, adjustment in gross block at the time of capitalisation of a project for depreciation charged during construction of project, inter-head reclassification of assets & misclassification correction.

6) Foreign Exchange Rate Variation included in Adjustments to assets are as follows;-

Class of Assets	As on 31.03.2016 (Amount in Rupees)	As on 31.03.2015 (Amount in Rupees)
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	-	-

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Annexure to Note 10.1 & 10.2 as at 31.03.2016

1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	ASTHETIC WORK NEAR POWER HOUSE	410301	2144924
2	POWER HOUSE BUILDING	410301	5118
3	C/o Shed for STP at Mashka	410328	233691
4	C/o Shed for STP at Power House	410328	233690
5	C/o Shed for STP at Dam	410328	233690
6	DAMS AND BARRAGES	410601	6008319
7	POWER TUNNELS AND PIPELINES	410604	26554
8	Main Inlet Valve (Spherical Type) and Accessories	410701	403
9	Penstock Butterfly Valve and Accessories	410701	455
10	Vertical Shaft Pelton Turbine and Accessories	410701	2382
11	Electrohydolic Digital Type Governing System And Accessories	410701	206
12	50MVA Sync. Vertical Shaft Direct Driven Generator and Its accessories	410701	2064
13	Static Excitation ,DVR and its accessories	410701	208
14	11 KV Bus Duct and its accessories	410701	195
15	PROTOCOL CONVERTOR, MODBUS MASTER PROTOCOL AND IEC 101 AS SLAVE-KALKITECH -SYNC 2000-S6R1	410711	95191
16	BODY-SEALING RING (U/S MOVING SEAL) OF MIV (BHEL PART DRAWING NO. 12120115106)	410714	1432654
17	RUNNER DISC AND INSULATION ASSEMBLY (P.I 240348831), 22540185502 001	410714	2326109
18	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
19	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
20	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
21	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
22	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
23	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
24	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
25	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
26	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
27	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
28	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
29	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
30	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
31	GENERATOR SHAFT COUPLING BOLT, 32540285503 002	410714	19880
32	TOP & BOTTOM AIR GUIDE, BHEL DRAWING NO:02560685502 SUITABLE FOR 45MW/50MVA GENERATOR	410714	1934083
33	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
34	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
35	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
36	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
37	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
38	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
39	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
40	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880

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41	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
42	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
43	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
44	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
45	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
46	GENERATOR SHAFT COUPLING NUT, 32540285503 002	410714	9880
47	LIFTING BEAM FOR SPILLWAY STOPLOGS GATES OF 30MT GANTRY CRANE	410714	434138
48	36KV, 630A, FEEDER PANEL COMPLETE INCLUDING VCB TROLLEY	410802	1927692
49	PORTABLE BATTERY OPERATED RECHARGEABLE WELDING MACHINE , MAKE FRONOIUS ,MODEL : ACCUPOCKET 150	411001	358693
50	DIGITAL CLAMP METER (TONG TESTER),1000A AC, 750V AC, 3.5 DIGIT(MIN) LCD DISPLAY	411130	6231
51	DIGITAL CLAMP METER (TONG TESTER),1000A AC, 750V AC, 3.5 DIGIT(MIN) LCD DISPLAY	411130	6231
52	DIGITAL CLAMP METER (TONG TESTER),1000A AC, 750V AC, 3.5 DIGIT(MIN) LCD DISPLAY	411130	6231
53	DIGITAL EARTH RESISTANCE TESTER 2000 OHM, 3.5 DIGIT LCD DISPLAY	411130	11861
54	DIGITAL EARTH RESISTANCE TESTER 2000 OHM, 3.5 DIGIT LCD DISPLAY	411130	11861
55	DIGITAL EARTH RESISTANCE TESTER 2000 OHM, 3.5 DIGIT LCD DISPLAY	411130	11861
56	HAND HELD SEARCH (DRAGON) LIGHT 5W, POWER LED WITH INBUILT SMPS CHARGER BEAM LIGHT MIN 400 METER	411130	7135
57	HAND HELD SEARCH (DRAGON) LIGHT 5W, POWER LED WITH INBUILT SMPS CHARGER BEAM LIGHT MIN 400 METER	411130	7135
58	HAND OPERATED SIREN 1.5 KM RANGE	411130	25942
59	HAND OPERATED SIREN 1.5 KM RANGE	411130	25942
60	HAND OPERATED SIREN 1.5 KM RANGE	411130	25942
61	ELECTRIC OPERATED 3 PHASE SIREN RANGE 11 KM	411130	194923
62	HORIZONTAL DOUBLE MOUNTED PURE AC SIREN SINGLE PHASE 220/250V,2800 RPM, RANGE 5 KM . HP-1	411130	68647
63	HORIZONTAL DOUBLE MOUNTED PURE AC SIREN SINGLE PHASE 220/250V,2800 RPM, RANGE 5 KM . HP-1	411130	68647
64	HORIZONTAL DOUBLE MOUNTED PURE AC SIREN SINGLE PHASE 220/250V,2800 RPM, RANGE 5 KM . HP-1	411130	68647
65	CHAIN PULLEY BLOCK OF 10 TON CAPACITY WITH 3 METER LIFT , MAKE-INDEF. MODEL: CPB-P	411130	63191
66	CHAIN PULLEY BLOCK OF 10 TON CAPACITY WITH 3 METER LIFT , MAKE-INDEF. MODEL: CPB-P	411130	63191
67	SKF BEARING FITTING TOOL KIT- TMFT 36	411130	51725
68	SKF BEARING PULLER-TMMA 80	411130	35537
69	MAHINDRA BOLERO SLX (AC)	411502	769276
70	TATA LPT 1109 EX	411508	947526
71	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
72	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
73	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
74	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
75	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
76	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
77	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
78	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
79	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926

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80	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
81	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
82	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
83	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
84	TRAINING ROOM CHAIR. NON REVOLVING TYPE WITH FULL DESKLET, MAKE- GODREJ	411701	7926
85	GODREJ 3 BAY, D3 TYPE- 18 BODY OPTIMIZER, CHANNEL, STATIC DRIVE	411701	448846
86	WASHING MACHINE ,7.5 KG,TOP LOADED SEMI AUTOMATIC, MAKE LG MODEL	411707	13400
87	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700 WITHOUT MONITOR	411801	51378
88	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700 WITHOUT MONITOR	411801	51378
89	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700 WITHOUT MONITOR	411801	51378
90	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700 WITHOUT MONITOR	411801	51378
91	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700 WITHOUT MONITOR	411801	51378
92	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700 WITHOUT MONITOR	411801	51378
93	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700 WITHOUT MONITOR	411801	51378
94	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700 WITHOUT MONITOR	411801	51378
95	HP PROBOOK 450-G3 CORE I7 6TH GEN,16GB DDR3 RAM,1TB HDD,15.6	411801	84650
96	HP PRINTER A3 SZE MODEL 7612 ALL IN ONE	411803	26200
97	HP PRINTER A3 SZE MODEL 7612 ALL IN ONE	411803	26200
98	HP PRINTER A3 SZE MODEL 7612 ALL IN ONE	411803	26200
99	HP LASERJET PRO MFP M128FN,MULTIFUNCTION	411803	17800
100	HP LASERJET PRO MFP M128FN,MULTIFUNCTION	411803	17800
101	HP LASERJET PRO M202N	411803	11000
102	HP LASERJET PRO M202N	411803	11000
103	HP LASERJET PRO MFP M128FN,MULTIFUNCTION	411803	17800
104	WORKSTATION HP Z640, WITH TFT MONITOR 24 AND GRAPHIC CARD NVIDIA	411805	147977
105	WORKSTATION HP Z640, WITH TFT MONITOR 24 AND GRAPHIC CARD NVIDIA	411805	147977
106	CISCO ROUTER 2911	411805	185325
107	CISCO ROUTER 2911	411805	185325
108	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411806	11000
109	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411806	11000
110	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411806	11000
111	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411806	11000
112	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411806	11000
113	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411806	11000
114	UBIQUITI UAP-LR WIRELESS ACCESS POINT,2.4GHZ, MAX TRANSMISSION	411806	9500
115	UBIQUITI UAP-LR WIRELESS ACCESS POINT,2.4GHZ, MAX TRANSMISSION	411806	9500
116	UBIQUITI UAP-LR WIRELESS ACCESS POINT,2.4GHZ, MAX TRANSMISSION	411806	9500
117	PHOTOCOPIER XEROX WC 5021	412003	52040
118	PHOTOCOPIER XEROX WC 5021	412003	52040
119	SPLIT AC , 2.0 TON ,BEE STAR RATING 3, MAKE LG ,MODEL LSA6NP3A1	412008	47678
120	SPLIT AC , 2.0 TON ,HOT & COLD, MAKE LG ,MODEL LSA24VTDH	412008	47578
121	STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR	412011	97650
122	STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR	412011	97650

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123	UPS 1KVA WITH 03 BATTERIES AND BATTERY RACK MAKE APC MODEL SRC1000UXIND	412020	43095
124	SMX-902 WALL MOUNTED PA SPEAKER 90WATT RMS 2-WAY (AHUJA)	412020	6292
125	SMX-902 WALL MOUNTED PA SPEAKER 90WATT RMS 2-WAY (AHUJA)	412020	6292
126	SMX-902 WALL MOUNTED PA SPEAKER 90WATT RMS 2-WAY (AHUJA)	412020	6292
127	SMX-902 WALL MOUNTED PA SPEAKER 90WATT RMS 2-WAY (AHUJA)	412020	6292
128	SMX-902 WALL MOUNTED PA SPEAKER 90WATT RMS 2-WAY (AHUJA)	412020	6292
129	SMX-902 WALL MOUNTED PA SPEAKER 90WATT RMS 2-WAY (AHUJA)	412020	6292
130	SUB WOOFER , POWER OUTPUT(RMS) : 800 WATT,MAKE STUDIOMASTER ,MODEL: XVP1808	412020	23086
131	SUB WOOFER , POWER OUTPUT(RMS) : 800 WATT,MAKE STUDIOMASTER ,MODEL: XVP1808	412020	23086
132	CABINET SPEAKER SPX-800	412020	28882
133	CABINET SPEAKER SPX-800	412020	28882
134	DJ AMPLIFIER 4500 WATT , DUAL CHANNEL , MAKE STUDIOMASTER MODEL PA 4.5	412020	59020
135	DJ AMPLIFIER 4500 WATT , DUAL CHANNEL , MAKE STUDIOMASTER MODEL PA 4.5	412020	59020
136	SOUND MIXER 12 CHANNEL WITH ECHO ,MAKE STUDIOMASTER ,MODEL: DIAMOND CLUB 12.2 EFX	412020	18557
137	DUAL CHANNEL POWER AMPLIFIER, P. OUT. (RMS)/CHANNEL AT 2 OHM IMP:1250+1250W, AHUJA, MODEL:DXA-2502	412020	44030
138	AMX-912 PA AUDIO MIXING CONSOLE 9-CHANNEL (AHUJA)	412020	12020
139	2-WAY SPEAKER ,POWER OUTPUT(RMS) : 1600 WATT ,MAKE STUDIOMASTER ,MODEL: XVP25A6	412020	36491
140	2-WAY SPEAKER ,POWER OUTPUT(RMS) : 1600 WATT ,MAKE STUDIOMASTER ,MODEL: XVP25A6	412020	36491
141	STUDIOMASTER CORDLESS HAND HELD MIKE EM11/ER-11	412020	6293
142	STUDIOMASTER CORDLESS HAND HELD MIKE EM11/ER-11	412020	6293
143	COLLAR MIC (LAPEL +HEADSET) WITH RECEIVER 240 VAC ,50 HZ FOR AC	412020	8740
144	COLLAR MIC (LAPEL +HEADSET) WITH RECEIVER 240 VAC ,50 HZ FOR AC	412020	8740
145	MICROPHONE , AWM 810 UHF	412020	6592
146	CONVEX MIRROR HAVING POLYCORBONATE REFLECTIVE MIRROR	412503	8172
147	DVR 4TB 960H/RT DIGITAL RECORDER ANALOG CAMERA VIDEO MNGT., E-STA.	412503	131628
148	DVR 4TB 960H/RT DIGITAL RECORDER ANALOG CAMERA VIDEO MNGT., E-STA.	412503	131628
149	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL	412503	13832
150	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL	412503	13832
151	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
152	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
153	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
154	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
155	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
156	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL	412503	13832

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157	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
158	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
159	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
160	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
161	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
162	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	13832
163	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	30589
164	STEEL CABLE DRUM(CORRUGATED TYPE);FLANGE DIAXBARREL DIAXTRAVERSE=	412503	30589
165	UPS 6KVA WITH 16 BATTERIES AND BATTERY RACK MAKE APC MODEL SRCE 6K UXI	412503	162833
166	SAMSUNG 48 LFD MONITOR CAPABLE OF 24*7 OPERATION MODEL DM48E	412503	99313
167	SAMSUNG 48 LFD MONITOR CAPABLE OF 24*7 OPERATION MODEL DM48E	412503	99313
168	CCTV CAMERA, 36X PTZ CAMERA IMAGE SENSOR 960H, ZOOM 12X,1/4 INCH AUTO DOME 5000. MDL VEZ-513-EWCR	412503	154020
169	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	27822
170	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	27822
171	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	27822
172	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	27822
173	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
174	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
175	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
176	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
177	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
178	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
179	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
180	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
181	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
182	REFRIGERATOR 80 LITER CAPACITY, MAKE-ELECTROLUX, MODEL-ECL093	412505	7890
183	MICROPHONE AWM 630 VG	412801	4380
184	PM-99R MEGAPHONE (AHUJA)	412801	3944
185	PVC CUSHIONED CHAIR (SUPREME ORNATE) 100 nos	412801	207700
186	SUPREME PLASTIC CHAIR, WINDSOR (50 nos)	412801	47950
187	WALL FAN 400 MM SWEEP (12 nos)	412801	28200
188	NOKIA 130	412801	1590
189	NOKIA 130	412801	1590
190	NOKIA 130	412801	1590
191	1000 BASE-SX SFP CONVERTER (GLC-SX-MM)	412801	4200
192	1000 BASE-SX SFP CONVERTER (GLC-SX-MM)	412801	4200
193	LIU 6 PORT FULLY LOADED-RACKMOUNT	412801	4700
194	LIU 6 PORT FULLY LOADED-RACKMOUNT	412801	4700
195	MONOBLOCK PUMP,SINGLE PHASE,0.5 HP	412801	3731
196	HAIR DRYER, PHILIPS HP-4940 1600 WATT	412801	1690
197	MICROWAVE OVEN	412801	4950

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198	MICROWAVE OVEN	412801	4950
199	ELECTRIC TANDOOR - GLEN,GL5014	412801	4500
200	FOOD PROCESSOR ,MORPHY RICHARDS MODEL : ESSENTIAL 600	412801	4975
201	TOASTER POP UP 4 SLICE ,MORPHY RICHARDS ,MODEL : AT 401	412801	2475
202	INDUCTION HEATER : BAJAJ PX 134 IP	412801	3450
203	HAND BLENDER MORPHY RICHARDS ,MODEL : HB-05	412801	1690
204	INDUCTION COOKER, PRESTIGE MAKE, 2.0V2	412801	4895
205	AIR FRYER ,MAKE GLEN MODEL : GL3042	412801	4975
206	ELECTRIC IRON LAUNDARY PRESS	412801	1000
207	STEAM IRON ,USHA MODEL 3417	412801	2300
208	ACCUCHEK ACTIVE GLUCOMETER	412801	1429
209	ACCUCHEK ACTIVE GLUCOMETER	412801	1429
	Total		**24755579**

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P.K. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

1.2 Addition on account of others (Transfer In from Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
	Total			0		

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	4 DOOR WARDROBE	411702	8000	CHAMERA-II POWER STATION	108	IUA15-108-153401/Q4-7
2	VIVA MAGNETIC CYCLE 550	411702	7000	CHAMERA-II POWER STATION	108	IUA15-108-153401/Q4-6
3	LAPTOP APPLE MAC BOOK PRO MD 313	411801	69900	CHAMERA-II POWER STATION	108	IUA15-108-153401/Q4-3
4	LAPTOP HP PRO BOOK	411801	50380	CHAMERA-II POWER STATION	108	IUA15-108-153401/Q4-2
5	BATTERY 200AH	412020	7800	CHAMERA-II POWER STATION	108	IUA15-108-153401/Q4-5
6	32" TOSHIBA TV/LCD	412501	24000	CHAMERA-II POWER STATION	108	IUA15-108-153401/Q4-4
7	LUMINIOUS INVERTER 600VA	412801	3200	CHAMERA-II POWER STATION	108	IUA15-108-153401/Q4-1
	Total		170280			

2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	Shed for STP at KCT camp (Temp)	410328	2430
2	Lease hold Land	410111	70336
3	LIFTING BEAM FOR SPILLWAY STOPLOGS G	410714	434138
4	Tipper Vehicle No. JK 02B - 8238 Yr. Of purc	411104	47049
5	Ambassdor Car No. HP-47-3350 - Model 19	411501	37172
6	Tata Truck No. JK - 02C - 9720 - Model 1992	411508	43188
7	Store well plain prince grey (Almirah) (5 nos)	411701	5
8	Table WT 718 grey	411701	10023
9	Integrated work station wide	411701	1
10	4-DWR KD Fil BAB prince grey (fileing cabne	411701	1
11	Centre Table glass top 4'X2'X14 glass 12 mr	411707	5101
12	Sofa Set 2 seated fancy design valvet & leat	411707	8231
13	Gas cooking range with 4 burner,grill,oven	411707	8657
14	Acquaguard (R.O. Reviva)	411707	9434
15	Aquaguard reverse osmosis	411707	9240
16	Table Tennis Table (Caxton with wheel)	411707	8672
17	Table Tennis Table (folding type)	411707	7916
18	UPS 1KVA APC MAKE 1	411801	7682
19	UPS 1 KVA (APC) 3	411801	7795
20	Monitor Pannel 15 TFT with 2 optical cordle	411801	1
21	Compaq Laptop Presario Model Intel P-42.2	411801	11023
22	Desktop PC Compaq D 220 P-IV (10 nos)	411801	54000
23	Desktop PC Compaq D 220 P-IV (7 nos)	411801	37807
24	H.P. Compaq Lap Top NX 6120 with CARRY	411801	5522
25	Dot Matrix Printer LQ 1150 Epson (2nos)	411803	2
26	Dot Matrix Printer TVSE 24 Pin (3 nos)	411803	3
27	Epson Dot Matrix Printers	411803	1
28	Printer All in One (Fax,Scanner,Copier,Print	411803	1
29	Solar Power Generating Station	411805	1
30	Dasan - CPE (Multitech) (2 nos)	411805	2
31	LAN EXTENDER REAL MAKE (2 nos)	411806	2
32	Cordless Phone	411902	5508
33	Mobile Set 352524000620339	411902	1
34	Fax Machine Model 236 (Plain Paper)	411902	7651
35	Photostate Machine (Plain Paper Copier) F	412003	39695
36	Photostate Machine (Plain Paper Copier) F	412003	39695
37	Photostate Machine (Plain Paper Copier) F	412003	39695
38	Photostate Machine FT-4615	412003	36922

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39	Ab King Pro	412006	1
40	Air Conditioner 1.5 Ton window type witho	412008	4768
41	Air Conditioner 1.5 Ton with metal frame w	412008	6002
42	Air Conditioner (Spilit Type) 2 Ton Voltas m	412008	12068
43	Pulling & Lifting Machine 1.5 ton capacity	412503	5014
44	Pulling & Lifting Machine 3 ton capacity	412503	7954
45	Pulling & Lifting Machine T-13	412503	5162
46	Chair (Arm) CHR-1007 (5 nos)	412801	5
47	Chair CHR-4 T.A. Grey (20 nos)	412801	20
48	Chair CHR-7 T.A. Grey (10 nos)	412801	10
49	Chair Easy (4 nos)	412801	4
50	Chair Wooden with Cusion (4 nos)	412801	4
51	Dining chair fancy design seat cushion woo	412801	1
52	Dining chair fancy design seat cushion woo	412801	1
53	Office Chair CHR-7B (12 nos)	412801	12
54	Computer Chair PCH-7022 (3 nos)	412801	3
55	Chair PCH-7042-R Dark Blue	412801	1
56	Chair PCH-7042-R Dark Blue	412801	1
57	Steel Almirah 78 X 36 X 19 with 2 Separate Compartments (5 nos)	412801	5
58	Center Table Fancy	412801	1
59	Center Table Fancy	412801	1
60	Centre Table 2' glass top	412801	1
61	Centre Table Ordinary wooden frame (3 nos)	412801	3
62	Peg table wooden frame glass top double shelf fancy design teak wood used (4 nos)	412801	4
63	Study Table 3' X 1.5' X 2.5' with Cusion Chai	412801	1
64	Table T-101 Gray (4 nos)	412801	4
65	Table T-8 Grey	412801	1
66	Single Bed (4 nos)	412801	4
67	Dressing Table (Sup.) with stool teakply (3 nos)	412801	3
68	Air Cooler M.S. Body complete (9 nos)	412801	9
69	Desert Air Cooler (Fittet with Khaitan Fan) (5nos)	412801	5
70	Heat Convector (4 nos)	412801	4
71	Heat convector code 260015 (Bajaj) (5 nos	412801	5
72	Heat Convector Lexus (14 nos)	412801	14
73	Heat Convector Model 812 T (8 nos)	412801	8
74	Ceiling Fan Regal Gold 1200 MM	412801	1
75	Fans tr. From Salal vide Dr. Adv. No. 523 (22 nos)	412801	22
76	Exhaust Fan 200 MM (3 nos)	412801	3
77	Exhaust Fan Size 10 mm (Usha make) (4 no	412801	4
78	Exhaust Fans (4 nos)	412801	4
79	Automatic Voltage Stablizer 4 KVA	412801	1
80	Automatic Voltage Stablizer 4 KVA	412801	1
81	Stabelizer Cap.4 KVA (6 nos)	412801	6
82	Stabelizer for above Cap.4 KVA - LG make	412801	1
83	Stabilizor - Automatic voltage-2KVA capacit	412801	1
84	Voltage Stablizer 4 KVA Venex make (3 nos	412801	3
85	Voltage stablizer automatic capacity 4 KVA	412801	1
86	Battery Charger 12 volt DC as output & inpu	412801	1
87	Battery Charger 230 Volt AC and output 12	412801	1
88	UPS 600 VA with 20-30 minute backup	412801	1
89	Search Light Handheld	412801	1
90	Antenna System & Accessories (9 nos)	412801	9
91	Dish Antena (23 nos)	412801	23
92	Dish TV Complete Set	412801	1
93	Airtel FWP with Charger (3 nos)	412801	3
94	Airtel PCO Connection with FCT & SIM No.	412801	1
95	Airtel PCO Connection with FCT & SIM No.	412801	1
96	Cordless	412801	1
97	Telephone - Betal	412801	1
98	Telephone - Betal	412801	1
99	Telephone Caller ID blue chip-95	412801	1
100	Telephone Caller ID blue chip-95	412801	1
101	Telephone Caller ID Set Blue (7 nos)	412801	7
102	Telephone Set 2 Line (Panasonic)	412801	1
103	Telephone Set 2 Line (Panasonic)	412801	1
104	Telephone Sets Beetel (No. 0310099912 &	412801	1

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2.2 Deduction on account of others (Transfer out to Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	Ward Robe wooden 1 no	411701	8059	DULHASTI POWER STATION	109	IUA15-113-152901/Q4-6
2	Sofa Set (3+1+1) - 1 set	411701	12044	DULHASTI POWER STATION	109	IUA15-113-152901/Q4-5
3	LAPTOP HP PAVILION 15 P045TX	411801	65376	DULHASTI POWER STATION	109	IUA15-113-152901/Q4-3
4	CELL PHONE HTC DESIRE 700	412503	20430	DULHASTI POWER STATION	109	IUA15-113-152901/Q4-4
5	CORDLESS PHONE MODEL KX-TG2480 ADV Q1-4-	412801	3500	DULHASTI POWER STATION	100	IUA15-113-150101/Q1-12
	Total		109409			

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
	Total		0

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Note no. 11.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Roads and Bridges	-				-
ii)	Buildings	2051070	11181621	2430	2851113	10384008
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-				-
xi)	Other assets awaiting installation	-				-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-	-			-
	Less: Provided for	-	-			-
	Sub total (a)	2051070	11181621	2430	2851113	10384008
	* For addition during the period refer Note No. 28					
	Construction Stores (for valuation refer Accounting Policy no.7)	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	2051070	11181621	2430	2851113	10384008
	Previous year	32852416	91890875	1077161	123769382	2051070

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

	Particulars	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Intangible assets under development					-
						-
	TOTAL	-	-	-	-	-
	Previous year	-	-	-	-	-

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Annexure to Note 11.1

CUMMULATIVE EDC

Particulars	Linkage	31/03/2016	31/03/2015
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	1017133999	1017133999
Gratuity and contribution to provident fund (including administration fees)	437502	178629985	178629985
Staff welfare expenses	437503	97942763	97942763
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**1293706747**	**1293706747**
Less: Capitalized During the year	438103	1293706747	1293706747
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	22169632	22169632
Machinery	437511	25011852	25011852
Others	437512	96952430	96952430
Rent	437514	48737196	48737196
Rates and taxes	437515	4296505	4296505
Insurance	437516	1901734	1901734
Security expenses	437517	113238098	113238098
Electricity Charges	437518	63030225	63030225
Travelling and Conveyance	437519	24390542	24390542
Expenses on vehicles	437520	32796465	32796465
Telephone, telex and Postage	437521	17340836	17340836
Advertisement and publicity	437522	9632380	9632380
Entertainment and hospitality expenses	437523	640419	640419
Printing and stationery	437524	8811260	8811260
Remuneration to Auditors	437552	88240	88240
Design and Consultancy charges:			0
- Indigenous	437526	3025035	3025035
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	112860640	112860640
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	89185	89185
Losses on sale of assets	437530	238134	238134
Other general expenses	437525	28685753	28685753
Sub-total (b)		613936561	613936561
Less: Capitalized During the year	438102	613936561	613936561
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	1365336107	1365336107
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	243766	243766
iii) Commitment fee	437547	603345	603345
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	17616493	17616493
Sub-total (c)		**1383799711**	**1383799711**
Less: Capitalized During the year	438105	1383799711	1383799711
Sub-total (C)		**0**	**0**

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Particulars	Linkage	31/03/2016	31/03/2015
D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	1155922	1155922
Less: *ii) ERV (Credit balance)*	437551	-880899	-880899
Sub-total (d)		**275023**	**275023**
Less: Capitalized During the year	438108	275023	275023
Sub-total(D)		**0**	**0**
E. PROVISIONS	437561	0	0
Sub-total(e)		**0**	**0**
Less: Capitalized During the year	438106	0	0
Sub-total(E)		**0**	**0**
F. DEPRECIATION & AMORTISATION	437560	157468616	157468616
Sub-total (f)		**157468616**	**157468616**
Less: Capitalized During the year	438104	157468616	157468616
Sub-total(F)		**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	24533827	24533827
Less Prior period income	437579	3006387	3006387
Sub-total (g)		21527440	21527440
Less: Capitalized During the year	438107	21527440	21527440
Sub-total (G)		**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	5859147	5859147
ii) Interest on loans and advances	437571	139655961	139655961
iii) Miscellaneous receipts	437572	77592075	77592075
iv) Profit on sale of assets	437573	432845	432845
v) Provision not required written back	437574	100565431	100565431
vi) Hire charges/ outturn on plant and machinery	437575	3511198	3511198
Sub-total (h)		**327616657**	**327616657**
Less: Capitalized During the year	438101	327616657	327616657
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	661569494	661569494
Less: Capitalized During the year	438109	661569494	661569494
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**3804666935**	**3804666935**
Less: Capitalized During the year		**3804666935**	**3804666935**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**
Note : 11.1 EDC (CLOSING BALANCE)		0	0





NOTE NO. 12 NON CURRENT INVESTMENTS

(Amount in Rupee

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.
..... NIL						

NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	-		-	-		-
Unsecured (considered good)						
– Against bank guarantee	-		-	-		-
– Others	4238621		4238621	6253700		6253700
Less : Provision for expenditure awaiting utilisation certificate	4238621		4238621	6253700		6253700
Unsecured (considered doubtful)	-		-	-		-
Less : Provisions for doubtful advances *1	-		-	-		-
b) DEPOSITS						
- Unsecured (considered good)	5435100	-	5435100	5435100	-	5435100
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt.Depts.	-	-	-		-	-
Less : Provision for Doubtful Deposits *2	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	14429975	3213586	17643561	13885853	3128963	17014816
- Unsecured (considered good)	353542	7823686	8177228	427921	8042660	8470581
- Unsecured (considered doubtful)	-	-	-	-	-	-
	Long Term	Short Term	Total	Long Term	Short Term	Total
Advance to contractor / supplier						
- Secured (considered good)		-	-		-	-
- Unsecured (considered good)						
– Against bank guarantee	-	-	-	-	-	-
– Others		1703894	1703894		5172153	5172153
- Unsecured (considered doubtful)		-			-	
Loan to State Government in settlement of dues from customer						
- Secured (considered good)						
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)						
Advance to Government of Arunachal Pradesh						
- Secured (considered good)						
- Unsecured (considered good)	-		-	-		-
- Unsecured (considered doubtful)						
Other advances						
- Unsecured (considered good)	-	12897797	12897797	7034	8728426	8735460
- Unsecured (considered doubtful)						
Less : Provisions for doubtful Other loans & advances *3	-	-	-	-	2627000	2627000
Less : Provisions for expenditure awaiting utilization certificate		1439600	1439600		-	-
Advance income tax & tax deducted at source		-	-		-	-
Total	20218617	24199363	44417980	19755908	22445202	42201110

Explanatory Note: -

	As at 31.03.2016	As at 31.03.2015
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		

Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to Rs. NIL (Previous year Rs. NIL)



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	Long Term	Short Term	Total	Long Term	Short Term	Total
*1 Provisions for Doubtful Capital Advances						
Opening Balance	-	-	-	-	-	-
Addition during the year		-	-	-	-	-
Used during the year		-	-	-	-	-
Reversed during the year		-	-	-	-	-
Closing balance	-	-	-	-	-	-

	Long Term	Short Term	Total	Long Term	Short Term	Total
*2 Provisions for Doubtful Deposits						
Opening Balance	-	-	-	-	-	-
Addition during the year			-	-	-	-
Used during the year			-	-	-	-
Reversed during the year			-	-	-	-
Closing balance	-	-	-	-	-	-

	Long Term	Short Term	Total	Long Term	Short Term	Total
*3 Provisions for Doubtful Loans & Advances						
Opening Balance	-	2627000	2627000	-	-	-
Addition during the year		(2627000)	(2627000)	-	2627000	2627000
Used during the year			-	-	-	-
Reversed during the year			-	-	-	-
Closing balance	-	-	-	-	2627000	2627000

NOTE NO. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Long term trade receivable	-	-
Others		
Interest accrued on:		
- Advance to Government of Arunachal Pradesh	-	-
- Others	-	-
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Total	-	-

NOTE NO. 14.2 OTHER NON-CURRENT ASSETS - REGULATORY ASSETS

(Amount in Rupees)

PARTICULARS	1-Apr-2015	Addition	Adjustment	Amortisation/ Impairment	31-Mar-2016
Subansari Lower HE Project	-	-	-		-
TOTAL	-	-	-	-	-
Previous year	-	-	-	-	-

NOTE NO. 15 CURRENT INVESTMENTS

(Amount in Rupee

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.
..... NIL						

NHPC LIMITED FARIDABAD

NOTE NO. 16 INVENTORIES (Amount in Rupees)

PARTICULARS	As at 31st March, 2016		As at 31st March, 2015	
(Valuation as per Accounting Policy No. 7)				
Stores and spares	14547940		13833338	
Stores in transit/ pending inspection	-	14547940	-	13833338
Loose tools		203107		-
Scrap inventory		-		-
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		735237		-
Total		14015810		13833338

	As at 31.03.2016	As at 31.03.2015
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	-	-
Addition during the year	735237	-
Used during the year		-
Reversed during the year		-
Closing balance	735237	-

NOTE NO. 17 TRADE RECEIVABLES (Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment		
- Secured - Considered good		
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Other Trade Receivables		
- Secured - Considered good		
- Unsecured - Considered Good	-	
- Unsecured - Considered Doubtful		
Less: Provision for doubtful debts *1	-	-
Total	-	-

Explanatory Note: -

Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member amounts to Rs. NIL (Previous year Rs. NIL).

	As at 31.03.2016	As at 31.03.2015
*1 Details of Provisions for doubtful debts		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	-	-

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NOTE NO. 18 CASH AND BANK BALANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
A Cash and Cash Equivalents		
Cash on hand (includes stamps on hand of Rs.175/- ,Previous year Rs.1,198/-)	50175	51198
Cheques, drafts on hand	-	-
Balances with banks		
• With scheduled banks		
I) - In Current Account	156	185209
II) - In deposits account		
Deposits with maturity of three months or less)	-	-
• With other banks		
- In current account		
Bank of Bhutan	-	-
B Other Bank Balances		
• With scheduled banks		
- In deposits account		
Deposits with maturity of more three months but less than / upto 12 months	-	-
Deposit account-Unpaid Dividend	-	-
Total	50331	236407

Explanatory Note: -

Cash and Bank Balances include Rs. ..... (Previous year Rs. .....), held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company. -

NOTE NO. 19 OTHER CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016		As at 31st March, 2015	
a) Interest accrued on:				
Loan to State Government in settlement of dues from customers	-		-	
Deposits	-		-	
Others				
- Considered Good	-		-	
- Considered Doubtful	-		-	
	-		-	
Less: Provisions for Doubtful Interest *1	-	-	-	-
b) Receivable on account of unbilled revenue		-		-
c) Receivable from Subsidiaries / JV's		-		-
d) Interest recoverable from beneficiary		-		-
e) Claims recoverables	10285		986224	
Less: Provisions for Doubtful Claims *2	-	10285	939708	46516
Work In Progress				
f) Construction work in progress(on behalf of client)		-		-
Consultancy work in progress(on behalf of client)		-		-
g) Surplus Assets / Obsolete Assets held for disposal		1322565		1933597
h) Expenditure awaiting adjustment	-		-	
Less: Provision for project expenses awaiting write off sanction *3	-	-	-	-
i) Losses awaiting write off sanction/pending investigation	-		-	
Less: Provision for losses pending investigation/awaiting write off / sanction *4	-	-	-	-
j) Others		-		-
Total		1332850		1980113

Explanatory Note: -

-Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net relizable value.

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
*1 Provisions for Doubtful Interest		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	0	0

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PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
*2 Provisions for Doubtful Claims		
Opening Balance	939708	-
Addition during the year		939708
Used during the year		-
Reversed during the year	939708	-
Closing balance	0	939708
*3 Provision for project expenses to be writen off		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	0	0
*4 Provision for losses pending investigation / awaiting write off sanction		
Opening Balance	-	42265
Addition during the year		-
Used during the year		-
Reversed during the year		42265
Closing balance	0	0

NOTE NO. 20 REVENUE FROM OPERATIONS (Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016		For the year ended 31st March, 2015
A SALES				
SALE OF POWER	2384760507		2443248460	
Less :				
Sales adjustment on a/c of Foreign Exchange Rate Variation	-		-	
Tariff Adjustments	-		(37465908)	
Regulated Power Adjustment	14377154		(133299)	
Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	2370383353	-	2480847667
B ADVANCE AGAINST DEPRECIATION -Written back during the year		-		-
C OTHER OPERATING INCOME				
Interest from Beneficiary States (Revision of Tariff)		442		8150015
D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
Contract Income	-		-	
Revenue from Project management/ Consultancy works	-	-	-	-
TOTAL (A-B+C+D)		2370383795		2488997682

Explanatory Note: -

1) CERC tariff notification for the period 2014-19 has been notified vide notification no No.L-1/144/2013/CERC dt 21st February 2014. However, Pending approval of tariff for the period 2014-19 by Central Electricity Regulatory Commission (CERC), sales have been recognized provisionally as per tariff notified by CERC for the period 2009-14 except Bairasiul, Salal, Chamera-I & Loktak Power Station for which CERC issued orders for 2014-19 and taking into account provision towards truing up of capital cost of the power station in line with CERC tariff regulation 2014. Further for the purpose of recognizing sales, Return on equity (a component of tariff) has been grossed up using MAT Rate for the FY 2015-16.

2) Sales includes Rs.(-) 48,36,294/- (Previous year Rs.21,82,260) on account of earlier year sales arising out of finailization of tariff in current year.

3) Sales includes Rs. ..... Crores (Previous year Rs. ..... Crores) on account of 'deemed generation' in respect of Chutak and NimmoBazgo Power stations as allowed by 'CERC'.

4) Sales includes Rs. ..... (Previous year Rs. .....) which is yet to be billed. For Corporate Office Only

5) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly sales includes an amount of Rs. ..... Crore (Previous year Rs. ..... Crore) towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly an amount of Rs. ..... Crore (Previous year Rs. ..... Crore) has been adjusted against the outstanding dues of those beneficiaries.

6) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of Rs. ..... (Previous year Rs. ..... has been provided in the books during the year as an abundant precaution.

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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NOTE NO. 21 OTHER INCOME

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
A) Income from Non-Current Investments		
Trade		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
Non-Trade		
- Dividend income -Others	-	-
- Interest	-	-
B) Other Income		
Interest		
- Loan to State Government in settlement of dues from customers	-	-
- Loan to Government of Arunachal Pradesh	-	-
-Deposit Account	-	-
- Employee's Loans and Advances	1276730	1052608
- Others	-	-
Late payment surcharge	7906976	1858139
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	456831	4942
Liability/ Provisions not required written back #	1850867	2179093
Others	10806278	4916652
Exchange rate variation	-	-
Sub-total	22297682	10011434
Add/(Less): C.O./Regional Office/PID Expenses	2568788	3913265
Sub-total	24866470	13924699
Less: Income transferred to Expenditure Attributable to Construction	-	-
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	24866470	13924699

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
#Detail of Liability/Provisions not required written back		
a) Bad and doubtful Advances (*1 under Note 13)	-	-
b) Bad and doubtful deposits (*2 under Note 13)	-	-
c) Other doubtful Loans & Advancesm (*3 under Note 13)	-	-
d) Diminution in value of stores and spares (*1 under Note 16)	-	-
e) Bad and doubtful debts (*1 under Note 17)	-	-
f) Bad and doubtful claims (*2 under Note 19)	939708	-
g) Project expenses awaiting w/o reversed (*3 under Note 19)	-	-
h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)	-	42265
i) Provision for wage revision	-	-
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	281406	2101908
k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]	-	-
l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	-
m) Provision for tariff adjustment [Item (e) under Note 7]	-	-
n) Provision for Committed Capital Expenditure [Item (f) under Note 7]	-	-
o) Others	629753	34920
TOTAL	1850867	2179093
		-

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NOTE NO. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES

(Amount in Rupees)

PARTICULARS			For the year ended 31st March, 2016		For the year ended 31st March, 2015
A. GENERATION EXPENSES					
(i) Water Usage Charges			109470528		107852688
(ii) Consumption of stores and spare parts			7264016		4633485
B. Direct Expebditure on Contract, Project Management and Consultancy Works			-		-
C. REPAIRS & MAINTENANCE					
- Building			11088663		10244065
- Machinery			7558686		4048246
- Others			70394536		43826010
D. ADMINISTRATION EXPENSES					
Rent & Hire Charges			6800969		6523794
Rates and taxes			643980		522209
Insurance			34433760		23917405
Utilization of Self Insurance Fund			-		-
Security expenses			80314072		73074036
Electricity Charges			14997430		14896121
Travelling and Conveyance			3776580		4643934
Expenses on vehicles			2035047		2858495
Telephone, telex and Postage			3361169		3297927
Advertisement and publicity			512076		2015874
Entertainment and hospitality expenses			9000		9000
Printing and stationery			966322		794522
Consultancy charges - Indigenous			1678455		1294907
Consultancy charges - Foreign			-		-
Audit expenses (Refer detail below)			67601		68501
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses			3454925		1106885
Expenditure on land not belonging to company			-		-
Loss on Assets			2181397		4241346
Losses out of self insurance claims (upto excess clause)			-		-
Books & Periodicals			45712		46167
Donation			-		-
CSR/ Sustainable Development/ Community Development Expenses			1224099		6228700
Directors' expenses			-		-
Research and development expenses			-		-
Interest on Arbitration/ Court Cases			-		10126
Interest to beneficiary states			867423		-
Rebate to customers			3489974		3190829
Expenditure on Self Generated VER's			-		-
Expenses for Regulated Power	5793562			317609	
Less: - Exp Recoverable on Regulated Power	5793562		-	317609	-
Exchange rate variation			-		-
Other general expenses			12331719		14653812
Sub-total			378968139		333999084
Add/(Less): C.O./Regional Office/PID Expenses			11442610		16955644
Sub-total			390410749		350954728
Less: Amount transferred to Expenditure Attributable to Construction			-		-
Less: Recoverable from Deposit Works			-		-
	Total (i) = A to D		390410749		350954728





(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016	For the year ended 31st March, 2015
E. PROVISIONS			
Bad and doubtful debts provided		-	-
Bad and doubtful advances / deposits provided		-	2627000
Bad and doubtful claims provided		-	939708
Diminution in value of stores and spares		735237	-
Shortage in store & spares provided		-	-
Provision against diminution in the value of investment		-	-
Project expenses provided for		-	-
Provision for fixed assets/ stores provided for		-	-
Diminution in value of Inventory of Self Generated VER's Provided for		-	-
Provision for catchment area treatment plan		-	-
Others		-	-
	Sub-total	735237	3566708
Add/(Less): C.O./Regional Office/PID Expenses		-	4370
	Sub-total	735237	3571078
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
	Total (ii) = E	735237	3571078
Total carried forward to Statement of Profit & Loss	Total (i) + (ii)	391145986	354525806

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guesthouses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest house & transit camps are shown in Rent.

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs. ..... (Previous period Rs. .....) has been provided in the books during the period ended 31.03.2016 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

(Amount in Rupees)

	As on 31.03.2016		As on 31.12.2014	
i) Statutory auditors				
As Auditor				
Audit Fees	-		-	
Tax Audit Fees	-	-	-	-
In other Capacity				
Taxation Matters	-		-	
Company Law Matters	-		-	
Management Services	-		-	
Other Matters/services	-	-	-	-
Reimbursement of expenses		-		-
ii) Cost Auditors				
Audit Fees		60046		63122
Reimbursement of expenses		7555		5379
Total Audit Expenses		67601		68501

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016	For the year ended 31st March, 2015
Salaries, wages, allowances		314043648	303365743
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)		53153648	52562771
Staff welfare expenses		21521079	21402822
Leave Salary & Pension Contribution		-	-
	Sub-total	388718375	377331336
Add/(Less): C.O./Regional Office Expenses		63631770	58079355
	Sub-total	452350145	435410691
Less: Employee Cost transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
Total carried forward to Statement of Profit & Loss		452350145	435410691

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs.43,04,008/- (Corresponding Previous period Rs.26,26,110/-) towards lease payments in respect of premises for residential use of employees.

(Amount in Rupees)

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2016	For the year ended 31st March, 2015
i) towards Employees Provident Fund	19942908	20127933
ii) towards Employees Defined Contribution Superannuation Scheme	29881827	28966519

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NOTE NO. 24 FINANCE COST

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
a) Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	246221009	299470855
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Sub-total	246221009	299470855
b) Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Royalty	-	-
Commitment fee	-	31778
Guarantee fee on foreign loan	-	-
Other finance charges	167778	223211
Sub-total	167778	254989
c) Applicable net gain/ loss on Foreign currency transactions and translation		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
Sub-total	-	-
Total (A + B + C)	24,63,88,787	299725844
Add/(Less): C.O./Regional Office/PID Expenses	4618	6886
TOTAL	246393405	299732730
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	246393405	299732730

NOTE NO. 25 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Depreciation & Amortisation Expenses	565920936	564649998
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	2867264	3050855
Sub-total	568788200	567700853
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	568788200	567700853

NOTE NO. 26 PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	-	-
Sub-total	-	-
EXPENDITURE		
Salaries & Wages	(122577)	-
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	-	142550
Others	435872	(1497209)
Sub-total	313295	(1354659)
TOTAL (Expenditure *less* Incomce)	313295	(1354659)
Add/(Less): C.O./Regional Office/PID Expenses	(30916)	43480
TOTAL	282379	(1311179)
Less: Prior Period items transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	282379	(1311179)

NHPC LIMITED FARIDABAD

NOTE NO. 24 FINANCE COST

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
a) Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	246221009	299470855
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Sub-total	246221009	299470855
b) Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Royalty	-	-
Commitment fee	-	31778
Guarantee fee on foreign loan	-	-
Other finance charges	167778	223211
Sub-total	167778	254989
c) Applicable net gain/ loss on Foreign currency transactions and translation		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
Sub-total	-	-
Total (A + B + C)	24,63,88,787	299725844
Add/(Less): C.O./Regional Office/PID Expenses	4618	6886
TOTAL	246393405	299732730
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	246393405	299732730

NOTE NO. 25 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Depreciation & Amortisation Expenses	565920936	564649998
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	2867264	3050855
Sub-total	568788200	567700853
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	568788200	567700853

NOTE NO. 26 PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	-	-
Sub-total	-	-
EXPENDITURE		
Salaries & Wages	(122577)	-
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	-	142550
Others	435872	(1497209)
Sub-total	313295	(1354659)
TOTAL (Expenditure *less* Incomce)	313295	(1354659)
Add/(Less): C.O./Regional Office/PID Expenses	(30916)	43480
TOTAL	282379	(1311179)
Less: Prior Period items transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	282379	(1311179)

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(Amount in Rupees)

PARTICULARS			For the year ended 31st March, 2016		For the year ended 31st March, 2015
E. PROVISIONS		-		-	
	Sub-total		-		-
F. DEPRECIATION AND AMORTISATION EXPENSES		-		-	
	Sub-total		-		-
G. PRIOR PERIOD EXPENSES					
Prior Period Expenses		-		-	
Less: Prior Period Income		-		-	
	Sub-total		-		-
H. C.O./Regional Office Expenses:					
Other Income		-		-	
Generation, Administration and Other Expenses		-		-	
Employee Benefits Expense		-		-	
Depreciation & Amortisation Expenses		-		-	
Finance Cost		-		-	
Provisions		-		-	
Prior Period Adjustment (Net)		-		-	
	Sub-total		-		-
I. LESS: RECEIPTS AND RECOVERIES					
Income from generation of electricity – precommissioning		-		-	
Interest on loans and advances		-		-	
Profit on sale of assets		-		-	
Exchange rate variation (Credit)		-		-	
Provision/Liability not required written back		-		-	
Hire charges/ outturn on plant and machinery		-		-	
Miscellaneous receipts		-		-	
	Sub-total		-		-
TOTAL (A+B+C+D+E+F+G+H - I)			-		-

Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to Rs.194.83 crore (previous year Rs. 174.24 crore) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs. NIL crore (previous year Rs. NIL crore) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

The Management has assessed the above claims and recognized a provision of Rs.0.60 crore (previous year Rs. 9.47 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.194.23 crore (previous year Rs. 164.77 crore) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs. NIL crore (previous year Rs. NIL crore) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs. NIL crore (previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. NIL crore (previous year Rs. NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs. NIL crore (previous year Rs. NIL crore). Pending settlement, the Company has assessed and provided an amount of Rs. NIL crore (previous year Rs. NIL Crore) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. Rs. NIL crore (previous year Rs. NIL crore) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other matters amount to Rs. NIL crore (previous year Rs. NIL crore). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. NIL crore (previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. NIL crore (previous year Rs. NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

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The above is summarized as below:

(Rs. in Crore)

Sl. No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 31.03.2015	Addition of contingent liability during the year
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)=(5)-(6)**
1.	Capital Works	194.83	0.60	194.23	164.77	29.46
2.	Land Compensation	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax matters	NIL	NIL	NIL	NIL	NIL
4.	Others	NIL	NIL	NIL	NIL	NIL
	Total	**195.36**	**0.60**	**194.23**	**164.77**	**29.46**

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of Rs.NIL Crore (previous year Rs.NIL crore) towards above contingent liabilities.

(e) An amount of Rs.NIL Crore (previous year Rs.NIL crore) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

The company's management does not reasonably expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs.0.39 Crore (Previous year Rs. 2.81 Crore).

3. During the year, following accounting policies/practices have been added/modified:

(Rs. in Crore)

Accounting Policy/Practice	**Impact on Statement of Profit & Loss**	
	For the current year	**Upto previous year through current year's prior period**
Accounting policy regarding interest amount on enhanced compensation of land awarded by court (net of depreciation)	NIL	NIL
Accounting policy on renovation & modernization of Power Stations	NIL	NIL

4. Significant Accounting policy No. 2.3.4 (4.4 of FY 2013-14), which was introduced during FY 2013-14, has been referred to Expert Advisory Committee (EAC) of the Institute of Chartered Accountants of India (ICAI) for its opinion. Pending receipt of opinion, the same accounting treatment has been continued and an amount of Rs.NIL Crore (up to Previous year Rs.NIL Crore) has been capitalised/charged to Allocable Expenditure during construction till 31.03.2016 as per ibid policy.

5. The disclosure under Accounting Standard – 7 on Construction Contracts are as under:

(Rs. in Crore)

Sl.	Particulars	31.03.2016	31.03.2015
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL

Note: Disclosure should be made in respect of contracts in progress at the beginning of the accounting year.

6. The effect of foreign exchange fluctuation during the year is as under:

(Rs. in Crore)

		For the year ended 31.03.2016	For the year ended 31.03.2015
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	NIL	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Allocable Expenditure During Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of fixed assets	NIL	NIL

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (terms & conditions of tariff) Regulations. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per opinion of EAC of ICAI.

7. a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard-17 on 'Segment Reporting'.

b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

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8. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Rs. in Crore)

	Particulars	For the year ended 31.03.2016	For the year ended 31.03.2015
a)*	Value of imports calculated on CIF basis:		
	i) Capital Goods	NIL	NIL
	ii) Spare parts	NIL	NIL
b)*	Expenditure in Foreign Currency		
	i) Know - How	NIL	NIL
	ii) Interest	NIL	NIL
	iii) Other Misc. Matters	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units.		
	i) Imported	NIL	NIL
	ii) Indigenous	NIL	NIL
d)*	Earnings in foreign currency		
	i) Interest	NIL	NIL
	ii) Others	NIL	NIL

* Accrual basis.

9. Disclosure related to Corporate Social Responsibility (CSR) (refer Note No.22)

(i) The breakup of CSR expenditure under various heads of expenses incurred during the year ended on 31.03.2016 is as below:-

(Rs. in Crore)

S.No.	Heads of Expenses constituting CSR expenses	Amount
1	Health Care and Sanitation	0.044
2	Education & Skill Development	0.045
3	Women Empowerment /Senior Citizen	NIL
4	Environment	NIL
5	Art & Culture	NIL
6	Ex-Armed Forces	NIL
7	Sports	NIL
8	National Welfare Fund	NIL
9	Technology & Research	NIL
10	Rural Development	0.033
11	Capacity Building	NIL
12	Swachh Vidyalaya Abhiyan	NIL
	Total amount	**0.122**

(ii) Other disclosures:

(a) Details of expenditure incurred during the financial year ended on 31.03.2016 categorising as 'paid' and 'yet to be paid' along with the nature of expenditure (capital or revenue nature) is as under:-

(Rs. in Crore)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	0.077	NIL	0.077
(ii)	On purpose other than (i) above	0.045	NIL	0.045
	Total	**0.122**	**NIL**	**0.122**

(b) As stated above, a sum of Rs.NIL Crore out of total expenditure of Rs.NIL Crore is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

10. Disclosure relating to verified emission reductions (VERs) is as under:-

Sl.	**Description**	Remarks
1.	No. of VERs held as Investment & the basis of valuation	NIL
2.	No. of VERs under certification	NIL
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Rs. in Crore)	NIL
4.	No. of VERs sold during the year ended 31.03.2016 with the value thereof.	NIL

11. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dt. 04.09.2015 making alteration in Schedule-III of the Companies Act, 2013 are as follows:-

(Rs. in Crore)

(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	 0.082 NIL
(ii)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	NIL
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	NIL
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	NIL
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL

12. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs.NIL Crore (Previous year Rs.NIL Crore) are included in Capital Work-in-Progress/Fixed Asset.

13. Disclosure related to confirmation of balances is as under:

a) Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.

b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is obtained for outstanding balances of Rs. 5.00 lakh or above as at 31st December of every year. Status of confirmation of balances as at 31st December 2015 as well as outstanding as on 31.03.2016 is as under:

(Rs. In Crore)

Particulars	Outstanding amount as on 31.12.2015	Amount confirmed	Outstanding amount as on 31.03.2016
Trade receivable	NIL	NIL	NIL
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	1.23	1.23	1.14
Trade/Other payables	2.84	0.14	5.12
Security Deposit/Retention Money payable	0.31	0.31	0.54

c) In the opinion of management, unconfirmed balances will not have any material impact.

14. Sales, Interest on loans to State Govt., Interest income on tax-free bonds, exchange rate variation, interest on loans/bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

15. Disclosures as required under AS-15 on "Employee Benefits" AS-18 on "Related party disclosures" and AS-28 on "Impairment of Assets" etc. shall be dealt at Corporate Office.

16. Unit/Project specific notes as per Annexure-B below **(to be given only by the respective project/unit pertaining to their project/unit)**.

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NHPC LIMITED FARIDABAD

17. a) Undisputed Statutory dues outstanding as on 31.03.2016 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount in Rs.	Due date of remittance
EPF	NIL	NIL
Income Tax	NIL	NIL
Sales Tax /VAT	NIL	NIL
Service Tax	NIL	NIL
Custom Duty	NIL	NIL
Excise Duty	NIL	NIL
Works Contract Tax	NIL	NIL
Any other levies (Please specify)	NIL	NIL

b) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount in Rs.	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	NIL	NIL	NIL
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	NIL	NIL
Finance Act,1994	Service Tax	NIL	NIL	NIL
Custom Act,1962	Custom Duty	NIL	NIL	NIL
Central Excise Tariff Act, 1985	Excise Duty	NIL	NIL	NIL
Works Contract Tax	Works Contract Tax	NIL	NIL	NIL
Please specify	Any other levies	NIL	NIL	NIL

c) Details of Immovable Properties (other than land) for which title deeds are not held in the name of the company:

Sl. No.	Details of the Property	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
	NIL	NIL	NIL	NIL	NIL

18. Disclosure for reporting in compliance to directions issued by Office of CAG u/s 143(5)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	No any case found
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities	NIL

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

19. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged, wherever necessary.

For Gupta Gupta & Associates	**(Anil Kumar Panda)**	**(Bikram Singh)**
Chartered Accountants	**Manger (Finance)**	**Chief Engineer**
(Firm Regn. No. 001728N)		
(CA Rakesh Kumar Gupta)		
Partner		
M.No. 093301		

Place: Mashka (J&K)
Date: 24 April 2016

NHPC LIMITED
FARIDABAD

Annexure A

Summary of the above contingent liabilities is as under (may be submitted as separate sheet):

(Rs. in Crore)

Particulars	Opening Amount of claims as on 01.04.2015	Addition of claims during the year on account of new claims/ updation of old claims	Settlement/ Adjustment of claims	Closing balance of claims as on 31.03.2016	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2016	Opening amount of Contingent Liabilities as on 01.04.2015	Addition to the amount of Contingent Liabilities during the year
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Capital works – Claim under arbitrations	174.24	30.15	9.03	195.36	1.13	NIL	194.23	164.77	29.46
iii) Capital works - claims pending with Management	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
B) Land compensation cases	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C) Disputed tax matters	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
D) Others	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total	**174.24**	**30.15**	**9.03**	**195.36**	**1.13**	NIL	**194.23**	**164.77**	**29.46**

Note:- Individual case wise detail needs to be given in the Appendix no.1 enlcosed.

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

Head of Project

Head of Finance

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SEWA-II POWER STATION

DETAILS OF CONTINGENT LIABILITIES AS ON 31.03.2016

Rupees in Crores

Sr. No.	Particulars	Name of Party/Work	Opening Amount as on 01.04.2015	Addition of claim during the period on account of new claims/updation of old claims	Settlement during the period	Closing balance as on 31.03.2016	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible Outflow / No Reliable Estimate can be made (shown as Contingent Liablity)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS												
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED												
	NIL	NIL	0	0	0	0	0	0	0	0	0	NIL	NIL
	SUB TOTAL		0	0	0	0	0	0	0	0	0		
b)	CASES UNDER ARBITRATION/ADJUDICATION.												
1	Rock cutting at Adit-II (Road from RD 840-1435 KM.)	Sh. Abdul Rashid Mallick	0.041	0	0	0.041	0	0	0.041	0.041			Third Arbitrator has been appointed. Next date for hearing was fixed on 01.04.2016
2	Claim under Workmen Compensation Act Sh. Panjku Ram S/o Sh. NantRam & Others (Case was dismissed by the ALC Kathua. Applicant filed the writ petition in the High court of Jammu, summon received on 16.11.2012	Sh. Panjku Ram S/o Sh. NantRam & Others	0.040	0	0	0.040	0	0	0.04	0.040			The applicant has filed an appeal pettition in Jammu High Court, but not yet listed for hearing. Next hearing date not fixed.
3	Claim on account of various disputes occurred on finalisation of bill for Lot SW-1	GIL	159.70	0	0.09	159.610	0.60	0	159.01	159.610			Appointment for cross examination of claiments witness & cross examination of respondents witness has been fixed for 4th to 6th April 2016.
4	Interest on claim of GIL updated upto 31.03.2016	GIL	4.99	30.15	0	35.140	0	0	35.14	35.140			
5	Claims of JKPDC regarding handing over of SEWA-II to NHPC	JKPDC	0.53	0	0.53	0.000	0	0	0	0.000			
6	Compensation claim against extended period including warranty charges	BHEL	8.94	0	8.94	0.000	0	0	0	0.000			
	SUB TOTAL		174.24	30.15	9.56	194.83	0.60	0.00	194.23	194.83	0.00		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
	NIL	NIL	0	0	0	0	0	0	0	0	0	NIL	NIL
	SUB TOTAL		0	0	0	0	0	0	0	0			
	SUB TOTAL- CAPITAL WORKS (A)		174.24	30.15	9.56	194.83	0.60	0.00	194.23	194.83			
B.	LAND COMPENSATION CASES												
	NIL	NIL	0	0	0	0	0	0	0	0	0	NIL	NIL
	SUB TOTAL- LAND COMPENSATION CASES (B)												
	NIL	NIL	0	0	0	0	0	0	0	0	0	NIL	NIL
C	DISPUTED TAX MATTERS												
	NIL	NIL	0	0	0	0	0	0	0	0	0	NIL	NIL
	SUB TOTAL- DISPUTED TAX MATTERS (C)		0	0	0	0	0	0	0	0			
D	OTHER CASES												
	NIL	NIL	0	0	0	0	0	0	0	0	0	NIL	NIL
	SUB TOTAL- OTHER CASES (D)		0	0	0	0	0	0	0	0			
	GRAND TOTAL (A+B+C+D)		174.24	30.15	9.56	194.83	0.60	0.00	194.23	194.83	0.00		

NHPC LIMITED FARIDABAD

RAJ GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

DETAILS OF CONTINGENT LIABILITIES for CAPITAL WORKS AS ON 31.03.2016

	PARTICULARS	NAME OF PARTY	AMOUNT (Rs. In Crores)	PERIOD TO PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
	Claims against the Company not acknowledged as debts in respect of					
Capital Works						
1	Rock cutting at Adit-II (Road from RD 840-1435 KM.)	Sh. Abdul Rashid Mallick	**0.041**	03.02.2007	Exaggrated Claim	Third Arbitrator has been appointed. Next date for hearing was fixed on 01/04/2016
2	Claim under Workmen Compensation Act Sh. Panjku Ram S/o Sh. NantRam & Others (Case was dismissed by the ALC Kathua. Applicant filed the writ petition in the High court of Jammu, summon received on 16.11.2012.	Sh. Panjku Ram S/o Sh. NantRam & Others	**0.040**	16.11.2012		The applicant has filed an appeal pettition in Jammu High Court, but not yet listed for hearing. Next hearing date not fixed
3	**GIL**					
	Claim on account of various disputes occurred on finalisation of bill for Lot SW-1	**GIL**	**159.010**	06.08.2014		Appointment for cross examination of claiments witness & cross examination of respondents witness has been fixed for 4th to 6th April 2016.
	Interest on claim of GIL updated upto 31.03.2016	**GIL**	**35.140**	from 11.10.2014 to 31.03.2016		
	Total of Claims against the Company not acknowledged as debts		**194.231**			

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Detail of Capital Commitment as on 31.03.2016

Annexure-IV

Name of work	particulars		Amend-ments (if any)	Amended Value	Payment made till date			Liability/ Provisions	Total Payments & Liability	Estimated amount of contract remaining (Respective Currency)	Conversion Rate	Total unexpired capital commitment (INR)
		Value	Value		Advance	Progressive advances	Running account payments					
	Other Civil works											
	Dismantling of Temp. FH and C/o 12 nos. bachelor accommdation CW-160	1,19,34,378		**1,19,34,378**	0	0	0	1,03,84,008	1,03,84,008	15,50,370	1	15,50,370
	Total Infra work											**15,50,370**
	Purchase of Shredding Machine	1,03,500		**1,03,500**		0	0	0	0	1,03,500	1	1,03,500
	Purchase of Firewall Solutionfor P.H	5,26,000		**5,26,000**		0	0	0	0	5,26,000	1	5,26,000
	Purchase of MIV sealing Components	19,85,175		**19,85,175**		0	0	12,59,654	12,59,654	7,25,521	1	7,25,521
	Purchase of Double Beds	2,31,744		**2,31,744**		0	0	0	0	2,31,744	1	2,31,744
	Purchase of 5 Ton electric winch	5,95,800		**5,95,800**		0	0	0	0	5,95,800	1	5,95,800
	Purchase of capital spares (GT-PRV, GT Oil-Pump)	1,60,170		**1,60,170**		0	0	0	0	1,60,170	1	1,60,170
	Total Supplies											**23,42,735**
Total Unexpired Capital Commitments												**38,93,105**

Chief Engineer (In Charge)

Manager (Finance)

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS CA

Name of Unit: SEWA-II POWER STATION

Annexure-V

HOA	HOA description	As at 31.12.2015								Balance at the close of FY
		Balance as per Trial Balance		Balance >=5.00 Lacs		Confirmed		Percentage of Confirmation		
		Amount	No. of Parties	Amount	No. of Parties	Amount	No. of Parties	Amount (%)	No. of Parties (%)	
A.	**TRADE RECEIVABLE**									
6301XX	SUNDRY DEBTORS	NIL	NIL	NIL	NIL	NIL	NIL			
6302XX	S. DEBTORS- CONSULTANCY	NIL	NIL	NIL	NIL	NIL	NIL			
6303XX	S. DEBTORS-CONSTRUCTION PROJECT	NIL	NIL	NIL	NIL	NIL	NIL			
	Sub Total - A.	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**			
B.	**DEPOSITS, ADVANCES TO CONTRACTORS/ SUPPLIERS/SERVICE PROVIDERS/ OTHERS INCLUDING FOR CAPITAL EXPENDITURE AND MATERIAL ISSUED TO CONTRACTORS**									
6504XX	DEPOSIT									
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	5435100	1	5435100	1	5435100	1	100.00	100.00	5435100
4501XX	ADVANCES TO CONTRACTORS/SUPPLIERS-SECURED	NIL	NIL	NIL	NIL	NIL	NIL			
4502XX	ADVANCES TO CONTRACTORS/SUPPLIERS/GOVT DEPARTMENT-UNSECURED									
450207	ADVANCE-GOVERNMENT DEPARTMENT	4248683	2	4248683	2	4248683	2	100.00	100.00	4238621
4503XX	ADVANCES/LOAN TO CONTRACTORS/SUPPLIER/ (AGAINST BANK GUARANTEE) UNSECURED	NIL	NIL	NIL	NIL	NIL	NIL			
6604XX	ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-UNSECURED									
660401	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	2566600	2	2566600	2	2566600	2	100.00	100.00	1439600
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	1275405	7	0	0	0	0			0
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	534034	3	0	0	0	0			264294
6606XX	OTHER ADVANCES	NIL	NIL	NIL	NIL	NIL	NIL			
6607XX	ADVANCES TO CONTRACTORS/SUPPLIER/OTHERS (AGAINST BANK GUARANTEE)	NIL	NIL	NIL	NIL	NIL	NIL			
6608XX	ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-SECURED	NIL	NIL	NIL	NIL	NIL	NIL			
6501XX	INTEREST ACCRUED AND DUE -CONTRACTORS	NIL	NIL	NIL	NIL	NIL	NIL			
6502XX	INTEREST ACCRUED BUT NOT DUE - CONTRACTORS	NIL	NIL	NIL	NIL	NIL	NIL			
661201	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	NIL	NIL	NIL	NIL	NIL	NIL			
661202	ADVANCE TO GOVT. OF ARUNACHAL PRADESH - UNSECURED	NIL	NIL	NIL	NIL	NIL	NIL			
661203	LOAN TO STATE GOVT. IN SETTLEMENT OF DUES FROM CUSTOMERS	NIL	NIL	NIL	NIL	NIL	NIL			
4465XX	MATERIAL ISSUED TO CONTRACTORS/FABRICATORS	NIL	NIL	NIL	NIL	NIL	NIL			
	Sub Total - B.	**14059822**	**15**	**12250383**	**5**	**12250383**	**5**	100.00		**11377615**
C.	**TRADE/OTHER PAYABLES**									
3102XX	SUNDRY CREDITORS-CAPITAL									
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	27375445	10	26980431	4	500000	1	1.85	25.00	20129439
310203	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN CURRENCY	NIL								0
3104XX	SUNDRY CREDITORS-OTHER THAN CAPITAL									

NHPC LIM FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

HOA	HOA description	As at 31.12.2015								Balance at the close of FY
		Balance as per Trial Balance		Balance >=5.00 Lacs		Confirmed		Percentage of Confirmation		
		Amount	No. of Parties	Amount	No. of Parties	Amount	No. of Parties	Amount (%)	No. of Parties (%)	
310401	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY	529185	9	0	0	0	0			7917185
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY	537039	8	0	0	0	0			3852037
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	1768286	12	1412172	2	860039	1	60.90	50.00	19170478
3107XX	SUNDRY CREDITORS-OTHER EXPENSES									
310703	TELEPHONE AND TELEX CHARGES PAYABLE	NIL	NIL	NIL	NIL	NIL	NIL			140000
310704	RENT PAYABLE	NIL	NIL	NIL	NIL	NIL	NIL			550
310713	OTHER EXPENSES PAYABLE	NIL	NIL	NIL	NIL	NIL	NIL			14121
3301XX	ADVANCE FROM CONTRACTEES	NIL	NIL	NIL	NIL	NIL	NIL			
3302XX	DEPOSIT FROM CONTRACTEES	NIL	NIL	NIL	NIL	NIL	NIL			
3303XX	ADVANCE AGAINST DEPOSIT WORKS	NIL	NIL	NIL	NIL	NIL	NIL			
	Sub Total - C.	**30209955**	**39**	**28392603**	**6**	**1360039**	**2**	4.79	33.33	**51223810**
D.	**SECURITY DEPOSIT/RETENTION MONEY**									
3103XX	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL									
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	NIL	NIL	NIL	NIL	NIL	NIL			
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS - CAPITAL-INDIAN CURRENCY	393126	7	0	0	0	0			488213
310305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	NIL	NIL	NIL	NIL	NIL	NIL			0
3105XX	SECURITY DEPOSIT/ RETENTION MONEY-OTHER THAN CAPITAL									
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC	NIL	NIL	NIL	NIL	NIL	NIL			
310501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	5360070	43	3050062	3	3050062	3	100.00	100.00	4864404
310503	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY	NIL	NIL	NIL	NIL	NIL	NIL			
	Sub Total - D.	**5753196**	**50**	**3050062**	**3**	**3050062**	**3**	100.00	100.00	**5352617**

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

	LOANS FROM SUBSIDIARY-SECURED	218301	0		0
	LOANS FROM SUBSIDIARY-UNSECURED	228401	0		0
	FIXED DEPOSITS-UNSECURED	220101	0		0
	Short term loans-From Bank				
	SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-SECURED	210701	0		0
	SHORT TERM LOANS FROM BANKS- FOREIGN CURRENCY-SECURED	210901	0		0
	WORKING CAPITAL DEMAND LOAN-SECURED	211101	0		0
	CASH CREDIT-SECURED	211301	0		0
			0		**0**
	Short term loans-From Bank-Unsecured				
	SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-UNSECURED	220901	0		0
	SHORT TERM LOANS FROM BANKS-FOREIGN CURRENCY-	221101	0		0
			0		**0**
	Short term loans-From Others-Secured				
	SHORT TERM LOANS FROM FIs-INDIAN CURRENCY-SECURED	210702	0		0
	SHORT TERM LOANS FROM FIs-FOREIGN CURRENCY-SECURED	210902	0		0
			0		**0**
	Short term loans-From Others-Unsecured				
	SHORT TERM LOANS FROM FIs-INDIAN CURRENCY-UNSECURED	220902	0		0
	SHORT TERM LOANS FROM FIs-FOREIGN CURRENCY-UNSECURED	221102	0		0
			0		**0**
NOTE NO. 5	**DEFERRED TAX LIABILITIES / ASSETS**				
	DEFERRED TAX LIABILITY	360101	0		0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	661101	0		0
	DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX LIABILITIES	661103	0		0
			0		**0**
NOTE NO. 6	**OTHERS LONG TERM LIABILITIES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
a)	**Deposits/ Retention Money/Advances Received**				
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310300	-488213		-2008635
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	488213		2008635
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	310305	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0		0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-4864404		-5424350
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	4843771		5424350
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0		0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	310505	0		0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0		0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	263185		0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	318303	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	318305	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	780358		540654
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	318503	0		0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	318505	0		0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	318506	0		0
			1022910		**540654**
b)	**Income received in advance**				
	ADVANCE AGAINST DEPRECIATION	370101	0		0
			0		**0**
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0		0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	0		0
NOTE NO. 7	**PROVISIONS**				

NHPC LIMITED FARIDABAD

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	LONG TERM PROVISIONS			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0
			0	**0**
	PROVISION FOR GRATUITY	350405	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0
			0	**0**
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0
			0	**0**
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350409	0	0
			0	**0**
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0
			0	**0**
	PROVISION FOR Memento	350412	0	0
			0	**0**
	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
			0	**0**
	SHORT TERM PROVISIONS			
	Provision for employee benefits			
	PROVISION FOR LEAVE ENCASHMENT	350413	0	0
	PROVISION FOR GRATUITY	350415	0	0
	PROVISION FOR GRATUITY-LIC	350416	0	0
			0	**0**
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0
			0	**0**
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350419	0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0	0
	PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0	0
	PROVISION FOR WAGE REVISION	350401	7856407	5688005
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	7856407	5688005
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
	PROVISION FOR PRP - EXECUTIVE	350425	12171251	9495069
	PROVISION FOR PRP - SUPERVISOR	350426	558416	1771941
	PROVISION FOR PLGI - WORKMEN	350427	10303461	11557563
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	2707600	1537900
			25740728	**24362473**
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0
	Provision- Others			
	Provision for Taxation			
	PROVISION FOR INCOME TAX	355101	0	0
	PROVISION FOR FRINGE BENEFIT TAX	355104	0	0
			0	**0**
	PROPOSED DIVIDEND	355001	0	0
	PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0
	Provision for Loss on Hedging Transactions	351301	0	0
	Provision for Tariff Adjustments	350918	0	0
	PROVISION FOR SELF CONSUMPTION OF POWER	350921	0	0
	Provision For Committed Capital Expenditure	351211	0	0

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Provision for Restoration expenses of Insured Assets					
	Provision for Restoration expenses of Insured Assets	350905	0		0
			0		**0**
Provision Others					
	PROVISION FOR WEALTH TAX	355102	0		0
	PROVISION FOR OTHER EXPENSES	350919	0		0
	PROVISION FOR CONTINGENCIES	350301	0		0
			0		**0**
Provision - CSR, SD and RD					
	Provision For Corporate Social Responsibility Expenses	351401	0		0
	Provision For Sustainable Development Expenses	351402	0		
	Provision For Research & Development Expenses	351403	0		
			0		**0**

NOTE NO. 8 TRADE PAYABLE

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	Outstanding dues of micro and small scale Industrial Enterprise(s)				
	SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	0		0
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	0		0
			0		**0**
	Outstanding dues of medium scale Industrial Enterprise(s)				
	SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0		0
	SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM ENTERPRISE	310433	0		0
			0		**0**
	Others				
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	5364476		7461260
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	3602768		7499763
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	19422884		15887384
	SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0		0
	STORES PAYMENT CONTROL ACCOUNT	310450	0		0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER	312102	0		0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0		0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312104	0		0
			28390128		**30848407**

NOTE NO. 9 OTHER CURRENT LIABILITIES

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	Income received in advance				
	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	0		0
			0		**0**
	UNPAID DIVIDEND	311515	0		0
	DIVIDEND PAYABLE	311510	0		0
			0	**0**	**0**
	LIABILITY FOR UNCLAIMED INTEREST ON TAX FREE BONDS	311517	0		0
	Liability against capital works/supplies				
	THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CON	310200	0		0
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	20129439		28413777
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	0		33653
	SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0		0
	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	0		0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL	312101	0		0
			20129439		**28447430**
	Deposits/ retention money				
	EARNEST MONEY DEPOSIT	310101	395000		2100000
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	225028		2008635
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0		0

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SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	4084046		4883696
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	0		0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319505	0		0
SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0		0
		4704074		**8992331**
DUE TO SUBSIDIARIES	311901	0		0
		0		**0**
UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTR	330501	0		0
		0		**0**
Bond application money	220399	0		0
		0		**0**
Statutory dues payables				
EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	311201	0		0
CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	311202	0		0
EMPLOYEES CONTRIBUTION TOWARDS FPS PAYABLE	311203	0		0
CORPORATION CONTRIBUTION TOWARDS FPS PAYABLE	311204	0		0
EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	311205	0		0
CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	311206	0		4358
Interest on belated EPS/FPS deposits from Employees/Ex-Employees	311221	0		0
EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-VOLUNTAROY	311222	0		0
REFUND OF EPF ADVANCE (EC)-EMPLOYEESS CONTRIBUTION	311223	0		0
REFUND OF EPF ADVANCE (MC)-CORPORATION CONTRIBUTION	311224	0		0
GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	0		0
EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION	311241	0		0
CORPORATION CONTRIBUTION TOWARDS SUPERANNUATION /PENSI	311242	0		0
COMPANY CONTRIBUTION TOWARDS GRATUITY PAYABLE TO GRATUI	311243	0		0
EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE-VOLUNTARY CONTRIBUTION	311244	0		0
COMPANIES CONTRIBUTION PAYABLE TOWARDS REHS TRUST	311245	0		0
INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0		0
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	249848		239608
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0		0
INCOME TAX DEDUCTED AT SOURCE-RENT	311304	28376		24596
INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0		0
INCOME TAX RECOVERED-SERVICES	311306	67211		202500
INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0		0
CENTRAL SALES TAX	311308	0		0
SERVICE TAX	311309	0		0
FRINGE BENEFIT TAX-PAYABLE	311310	0		0
Income Tax Collected at Source (u/s 206 C)	311311	0		0
Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0		0
SERVICE TAX DEFFERED PAYABLE	311313	0		0
SERVICE TAX ACCRUED BUT NOT DUE	311314	0		0
PROFESSIONAL TAX	311401	0		0
State Sales Tax/VAT -Work Contracts	311402	740361		2072750
State Sales Tax/VAT -Others	311403	27001		0
ROYALTY	311404	18954		39439
MUNICIPAL TAXES PAYABLE	311405	0		0
LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0		0
LIABILITY FOR OTHER STATE LEVIES	311407	29192953		34238907
DIVIDEND DISTRIBUTION PAYABLE	311518	0		0
		30324704		**36822158**
Liabilities toward Self Insurance Fund				
Other Liabilities - Self Insurance Fund	340103	0		0
		0		**0**
Other liabilities				
UNPAID SALARY AND WAGES	310602	0		0
SALARIES AND WAGES WITHHELD	310603	0		0

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	LIABILITY FOR SALARY	310604	0		0
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	16080		187578
	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0		0
	SDA PAYABLE TO EMPLOYEES	310607	0		0
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	627562		1349032
	PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM THIRD	310610	0		0
	LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0		0
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	0		0
	WATER CHARGES PAYABLE	310702	0		0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	140000		121255
	RENT PAYABLE	310704	550		3500
	BOND ISSUE EXPENSES PAYABLE	310705	0		0
	BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0		0
	PAYABLE TO TRAVEL AGENTS	310707	0		0
	CONSULTANCY CHARGES PAYABLE	310708	0		0
	GUARANTEE FEES TO GOVERNMENT OF INDIA PAYABLE	310709	0		0
	OTHER BANK CHARGES PAYABLE	310710	0		0
	LC CHARGES PAYABLE	310711	0		0
	COMMITMENT CHARGES PAYABLE	310712	0		0
	OTHER EXPENSES PAYABLE	310713	14121		0
	Regulated Sales Settlement A/c- PGCIL	310714	0		0
	WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO	310715	0		0
	LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON EPF	311101	0		0
	PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0		0
	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311150	0		0
	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY	311207	0		0
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO	311208	30100		22150
	EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME PAYABLE	311209	0		0
	HBA RECOVERY AND PAYABLE TO BANK	311210	0		0
	LIC PREMIA RECOVERED AND PAYABLE TO OTHER ORGANISATIONS	311211	0		0
	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE	311212	0		0
	POST OFFICE RECURRING DEPOSIT	311213	38000		49000
	Employees Contribution (EC) towards Social Security	311214	0		0
	Employers Contribution (ERC) towards Social Security	311215	0		0
	OTHER DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	0		0
	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0		0
	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	0		0
	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO	311240	0		0
	PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0		0
	DONATIONS TO OTHER FUNDS	311502	0		0
	LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0		0
	LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0		0
	LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0		0
	LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0		0
	LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0		0
	LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0		0
	LIABILITY FOR STALE CHEQUES	311509	0		375
	LIABILITY FOR WHEELING CHARGES	311511	0		0
	LIABILITY FOR INCENTIVE ON BONDS - SEB	311512	0		0
	LIAB. FOR POST DATED INTEREST WARRANT D SERIES	311513	0		0
	LIAB. FOR POST DATED INTEREST WARRANT E SERIES	311514	0		0
	MISCELLANEOUS LIABILITY	311601	0		0
	OTHER ADVANCES RECEIVED	340101	0		0
	ADVANCE FROM BENEFICIARIES	340102	0		0
			866413		**1732890**
	Advances against the deposit works				
	ADVANVE AGAINST DEPOSIT WORKS	330300	0		0
	ADVANVE AGAINST DEPOSIT WORKS	330301	0		0
	ADVANVE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0		0
	Advances against the deposit works	339301	0		0
			0		**0**
	AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	**0**		**0**

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	Advances against cost of project/ contractees			
	ADVANCE FROM CONTRACTEES	330100	0	0
	ADVANCE FROM CONTRACTEES	330101	0	0
	ADVANCE FROM CLIENTS	330102	0	0
	DEPOSIT FROM CONTRACTEES	330200	0	0
	DEPOSIT FROM CONTRACTEES	330201	0	0
	DEPOSIT FROM CLIENTS	330202	0	0
	ADVANCE FROM CONTRACTEES - NON CURRENT	338101	0	0
	ADVANCE FROM CLIENTS - NON CURRENT	338102	0	0
	ADVANCE FROM CONTRACTEES	339101	0	0
	ADVANCE FROM CLIENTS	339102	0	0
	DEPOSIT FROM CONTRACTEES - NON CURRENT	338201	0	0
	DEPOSIT FROM CLIENTS - NON CURRENT	338202	0	0
	DEPOSIT FROM CONTRACTEES	339201	0	0
	DEPOSIT FROM CLIENTS	339202	0	0
			0	**0**
	Amount Recoverable in respect of Project	651301	0	0
	Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy	350702	0	0
			0	**0**
	GRANTS IN AID-FROM GOVERNMENT-FOR SURVEY AND	311701	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR RESEARCH AND	311702	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS	311703	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR SURVEY AND	311801	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR RESEARCH AND	311802	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR OTHER WORKS	311803	0	0
			0	**0**

Fixed Assets

Note no. 10.1 Tangible Assets

	Particulars	**Linkage**	**Period ended on 31st March, 2016**	**Year ended on 31st March, 2015**
a)	**GROSS BLOCK**			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	**0**	**0**
i)	LAND- FREE HOLD	410101	**18173103**	**18173103**
ii)	LAND- LEASE HOLD	410111	**65727673**	**65798009**
	LAND- LEASE HOLD			
iii)	**ROADS AND BRIDGES**			
	ROADS	410201	285710380	285710380
	BRIDGES AND CULVERTS	410203	14123423	14123423
	AERODROMES, HELIPAD AND AIR STRIPS	410204	1797554	1797554
			301631357	**301631357**
iv)	**BUILDINGS-OTHERS**			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	497248361	495098319
	BUILDING CONTAINING WORKSHOP	410302	2719910	2719910
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	137529054	137529054
	OFFICE BUILDINGS-PERMANENT	410304	17133964	17133964
	OFFICE BUILDINGS-TEMPORARY	410305	11	11
	STORES AND GODOWN BUILDINGS	410306	6212933	6212933
	TRANSIT CAMP AND FIELD HOSTEL	410321	23291510	23291510
	SCHOOL BUILDINGS	410322	0	0
	HOSPITAL BUILDINGS	410323	1061566	1061566
	CLUB BUILDING	410324	1396207	1396207
	RESIDENTIAL BUILDING-PERMANENT	410325	143946606	143946606
	RESIDENTIAL BUILDING-TEMPORARY	410326	5	5
	CANTEEN BUILDING	410327	0	0
	BUILDINGS-OTHERS	410328	11081646	10383005
			841621773	**838773090**
v)	**RAILWAY SIDINGS**	410501	**0**	**0**

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vi)	**Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)**			
	DAMS AND BARRAGES	410601	2243666839	2237658520
	POWER CHANNELS	410602	399492681	399492681
	POWER TUNNELS AND PIPELINES	410604	2523074797	2523048243
	PENSTOCKS	410605	851730741	851730741
	TAILRACE CHANNELS	410606	42747702	42747702
	TAILRACE TUNNELS	410607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	305081844	305081844
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	113563445	113563445
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	410611	23283431	23283431
			6502641480	**6496606607**
vii)	**Generating Plant and machinery**			
	MAIN GENERATING EQUIPMENT	410701	1491566288	1491560375
	GENERATOR STEP UP TRANSFORMER	410702	192586592	192586592
	OTHER POWER PLANT TRANSFORMER	410703	56653157	56653157
	COOLING WATER SYSTEMS	410704	101902156	101902156
	EHV SWITCHGEAR SYSTEMS	410705	181057889	181057889
	DC SYSTEMS/ BATTERY SYSTEMS	410707	16166526	16166526
	POWER AND CONTROL CABLES	410708	75617486	75617486
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	100783314	100783314
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	47047420	47047420
	CONTROL, METERING AND PROTECTION SYSTEM	410711	374299412	374204221
	AUXILIARY AND ANCILLARY SYSTEMS	410712	126319867	126319867
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	237263481	237263481
	Capital Spares - Generating Plant and Machinery	410714	110926598	104817112
	GPM including Foundation - Windmill	413101	0	0
			3112190186	**3105979596**
viii)	**Plant and machinery- Sub station**			
	SUBSTATION-TRANSFORMERS	410801	24207923	24207923
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	5227764	3300072
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	706350	706350
	LIGHTENING ARRESTORS	410804	26838	26838
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410806	0	0
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			30168875	**28241183**
ix)	**Plant and machinery- Transmission lines**			
	TRUNK TRANSMISSION LINES	410901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	4288546	4288546
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	4036754	4036754
	STREET LIGHTING, ETC.	410905	5507347	5507347
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			13832647	**13832647**
x)	**Plant and machinery- Others**			
	PLANT AND MACHINERY-OTHERS	411001	37284132	36925439
	DIESEL GENERATING SETS	411002	5705536	5705536
			42989668	**42630975**
xi)	**Construction Equipment**			
	EXCAVATORS	411101	0	0
	LOADERS	411102	2855143	2855143
	DUMPERS	411103	0	0
	TIPERS	411104	2039773	2086822
	DOZERS	411105	21602599	21602599
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES (Less than 100 tons)	411109	11959315	11959315
	CONCRETING EQUIPMENT	411110	0	0
	TUNNELING EQUIPMENT	411111	0	0
	PUMPS	411112	2575137	2575137

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	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	36261	36261
	AIR COMPRESSORS	411115	88274	88274
	DRILLING EQUIPMENT	411116	764599	764599
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	0	0
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	2883031	2122151
	Capital Spares - Construction Equipment	411131	0	0
			44804132	**44090301**
xii)	**Water Supply System/Drainage and Sewerage**			
	WATER SUPPLY	411201	7264178	7264178
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	5572968	5572968
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			12837146	**12837146**
xiii)	**Electrical installations**			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	440645	440645
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	608753	608753
	Capital Spares - Electrical Installation	411403	0	0
			1049398	**1049398**
xiv)	**Vehicles**			
	CARS	411501	390060	427232
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	922570	153294
	PICK UP VAN	411504	0	0
	FIRE TENDERS	411505	2703771	2703771
	AMBULANCE	411506	697379	697379
	BUSES	411507	1244038	1244038
	TRUCKS/TANKERS	411508	3617080	2712742
	TRAILERS	411509	0	0
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	78460	78460
	CYCLES	411512	1	1
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			9653359	**8016917**
xv)	**Aircraft/ Boats**			
	AIRCRAFT	411601	0	0
	BOATS	411603	536234	536234
	HELICOPTER	411604	0	0
			536234	**536234**
xvi)	**Furniture and fixture**			
	FURNITURE-FIXTURES-OFFICE	411701	11597972	11068295
	FURNITURE-FIXTURES-RESIDENTIAL	411702	121360	106360
	FURNITURE-FIXTURES-CANTEEN	411703	11955	11955
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	0	0
	FURNITURE-FIXTURES-HOSPITAL	411706	75899	75899
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	3079993	3123844
			14887179	**14386353**
xvii)	**Computers**			
	COMPUTERS	411801	3829172	3402424
	PRINTERS	411803	604281	450288
	OTHER EDP EQUIPMENTS	411804	112537	112537
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1139416	472815
	Networking Devices and Server	411806	572114	477616
			6257520	**4915680**
xviii)	**Communication Equipment**			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	239567	252727
	INTERIOR COMMUNICATION EQUIPMENTS	411903	4784524	4784524
			5024091	**5037251**
xix)	**Office Equipments**			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	0	0

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	PHOTOCOPY/ DUPLICATING MACHINES	412003	927953	979880
	HOSPITAL EQUIPMENTS	412005	621869	621869
	CLUB EQUIPMENTS	412006	1307880	1307881
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	55919	55919
	AIR CONDITIONERS	412008	2186916	2114498
	Air Coolers/ Water Coolers/ Fans	412011	758642	563342
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	80607	80607
	Televisions/Music System for office	412014	412681	412681
	OTHER OFFICE EQUIPMENTS	412020	2623063	2128193
			8975530	**8264870**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	**0**	**0**
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors, Audio	412501	969552	945552
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	2684609	2684609
	MISC. ASSETS/EQUIPMENTS	412503	12853172	11738711
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	269503	190603
			16776836	**15559475**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0	0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	2175729	1814744
Annexure to Note No. 19 (g)				
	Obsolete / surplus assets			
	OBSOLETE ASSETS	413001	0	0
	SURPLUS ASSETS	413002	1322565	1933597
			1322565	**1933597**
	ACCUMULATED DEPRECIATION			
	LAND- LEASE HOLD	420101	12510428	10182116
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	66146950	54480658
	BUILDING	420301	159625319	130098977
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	1976934223	1633673908
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	921079790	756960495
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	9973346	8145297
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	5327896	4345912
	GPM - WINGMILL	423101	0	0
	Construction equipments			
	PLANT AND MACHINERY OTHERS	421001	9467837	7156475
	DIESEL GENERATING SETS	421002	0	0
			9467837	**7156475**
	CONSTRUCTION EQUIPMENT	421101	17610974	13871601
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	1736126	1283258
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
			1736126	**1283258**
	Electrical installations			
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	23319	63

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	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	204576	169032
			227895	**169095**
	VEHICLE	421501	3609413	2784891
	AIRCRAFT/BOATS	421601	229796	178856
	FURNITURE FIXTURES AND EQUIPMENT	421701	5993295	5082091
	COMPUTERS	421801	3482210	3156437
	COMMUNICATION EQUIPMENTS	421901	1886487	1499703
	OFFICE EQUIPMENT	422001	3066771	2596009
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	0	0
	OTHER ASSETS	422501	5704116	4574306
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	2171669	1810551
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			3206784541	**2642050636**

Note no. 10.2 INTANGIBLE ASSET

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	GROSS BLOCK			
	LAND- RIGHT OF USE	410121	**30041789**	**30041789**
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	**827603**	**827603**
			30869392	**30869392**
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	6091189	5087797
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	827603	827603
			6918792	**5915400**

Note no. 11.1 Capital Work In Progress

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	ROADS			
	ROADS	430201	0	0
	BRIDGES AND CULVERTS	430203	0	0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			0	**0**
	BUILDINGS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	0	2051070
	BUILDING CONTAINING WORKSHOP	430302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0
	OFFICE BUILDINGS-PERMANENT	430304	0	0
	OFFICE BUILDINGS-TEMPORARY	430305	0	0
	STORES AND GODOWN BUILDINGS	430306	0	0
	TRANSIT CAMP AND FIELD HOSTEL	430321	10384008	0
	SCHOOL BUILDINGS	430322	0	0
	HOSPITAL BUILDINGS	430323	0	0
	CLUB BUILDING	430324	0	0
	RESIDENTIAL BUILDING-PERMANENT	430325	0	0
	RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
	CANTEEN	430327	0	0
	BUILDINGS-OTHERS	430328	0	0
	OTHER CIVIL WORKS	430329	0	0
			10384008	**2051070**
	RAILWAY SIDINGS	430501	**0**	**0**
			0	**0**
	Hydraulic Works(Dams, Water Conductor system			
	DAMS AND BARRAGES	430601	0	0
	POWERCHANNELS	430602	0	0
	POWER TUNNELS AND PIPELINES	430604	0	0
	PENSTOCKS	430605	0	0

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	TAILRACE CHANNELS	430606	0	0
	TAILRACE TUNNELS	430607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	0	0
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	430611	0	0
			0	**0**
	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	430701	0	0
	GENERATOR STEP UP TRANSFORMER	430702	0	0
	OTHER POWER PLANT TRANSFORMER	430703	0	0
	COOLING WATER SYSTEMS	430704	0	0
	EHV SWITCHGEAR SYSTEMS	430705	0	0
	DC SYSTEMS/ BATTERY SYSTEMS	430707	0	0
	POWER AND CONTROL CABLES	430708	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	430709	0	0
	POWER LINE CARRIER COMMUNICATION SYSTEMS	430710	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430711	0	0
	AUXILLIARY AND ANCILLIARY SYSTEMS	430712	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	0	0
		433101	0	0
			0	**0**
	Plant and machinery Sub station			
	SUBSTATION-TRANSFORMERS	430801	0	0
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	430802	0	0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	430803	0	0
	LIGHTENING ARRESTORS	430804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	430805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430806	0	0
			0	**0**
	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	430901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	430903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	430904	0	0
	STREET LIGHTING, ETC.	430905	0	0
			0	**0**
	Plant and machinery Others			
	PLANT AND MACHINERY-OTHERS	431001	0	0
	DIESEL GENERATING SETS	431002	0	0
			0	**0**
	Construction Equipment			
	CONCRETING EQUIP.	431101	0	0
	DIESEL GENERATING SETS	431113	0	0
			0	**0**
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY AND DRAINS	431201	0	0
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	0	0
			0	**0**
	ASSETS PENDING ISSUES			
	ASSETS PENDING ISSUES	441401	0	0
	ASSETS PENDING ISSUES	611401	0	0
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			0	**0**
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	0	0
			0	**0**
	Survey, investigation, consultancy and supervision charges			
	EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA	434001	0	0
	EXPENSES ON SURVEY	434002	0	0
	EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	0	0
	DRILLING AND DRAFTING	434004	0	0
	DESIGN AND CONSULTANCY CHARGES	434005	0	0
	EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0

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	HYDRAULIC MODEL STUDIES	434007	0	0
	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION	434008	0	0
			0	**0**
	EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	0	0
			0	**0**
	EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (CUMULATIVE)			
	WAGES, ALLOWANCES AND BENEFITS	437501	1017133999	1017133999
	Gratuity, Contribution to provident fund & pension scheme	437502	178629985	178629985
	STAFF WELFARE EXPENSES	437503	97942763	97942763
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	0
	REPAIR AND MAINTENANCE- BUILDING	437510	22169632	22169632
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY	437511	25011852	25011852
	REPAIR AND MAINTENANCE- OTHERS	437512	96952430	96952430
	RENT/HIRING CHARGES	437514	48737196	48737196
	RATES AND TAXES	437515	4296505	4296505
	INSURANCE	437516	1901734	1901734
	SECURITY EXPENSES	437517	113238098	113238098
	ELECTRICITY EXPENSES	437518	63030225	63030225
	TRAVELLING AND CONVEYANCE	437519	24390542	24390542
	EXPENSE ON VEHICLES/STAFF CAR	437520	32796465	32796465
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	17340836	17340836
	ADVERTISEMENT PUBLICITY	437522	9632380	9632380
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	640419	640419
	PRINTING AND STATIONERY	437524	8811260	8811260
	OTHER EXPENSES	437525	28685753	28685753
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	3025035	3025035
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	89185	89185
	LOSS ON SALE OF ASSET	437530	238134	238134
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	437531	112860640	112860640
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	0	0
	LAND ACQUISITION AND REHABILITATION	437533	0	0
	INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA	437540	0	0
	INT.ON BORROWED MONEY-BONDS	437541	0	0
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	1365336107	1365336107
	INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	0	0
	INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0	0
	BOND ISSUE/ SERVICE EXPENSES	437546	243766	243766
	COMMITMENT FEE	437547	603345	603345
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	17616493	17616493
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	1155922	1155922
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	-880899	-880899
	Remuneration to Auditors	437552	88240	88240
	Exchange difference regarded as adjustment to Interest Cost	437554	0	0
	Loss on Hedging Transactions	437555	0	0
	DEP. DURING CONSTRUCTION	437560	157468616	157468616
	Provisions	437561	0	0
	PRIOR PERIOD EXPENSES	437565	24533827	24533827
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	437570	-5859147	-5859147
	INTEREST ON LOANS AND ADVANCES	437571	-139655961	-139655961
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	-77592075	-77592075
	PROFIT ON SALE OF ASSET	437573	-432845	-432845
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-100565431	-100565431
	Rent/Hire Charges	437575	-3511198	-3511198
	PRIOR PERIOD INCOME	437579	-3006387	-3006387
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0
	CAPITALIZATION OF EDC-OTHER INCOME	438101	327616657	327616657
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	-613936561	-613936561
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	-1293706747	-1293706747
	CAPITALIZATION OF EDC-DEPRECIATION	438104	-157468616	-157468616
	CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	-1383799711	-1383799711

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	CAPITALIZATION OF EDC-PROVISIONS	438106	0	0
	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	-21527440	-21527440
	CAPITALIZATION OF EDC –EXCHANGE RATE VARIATION	438108	-275023	-275023
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	-661569494	-661569494
	Corporate/Regional Office Expenses (Net)	437599	661569494	661569494
		TOTAL	**0**	**0**
	PROVISION FOR PROJECT EXPENSES	**350922**	0	0
			0	**0**
	Total CWIP (Excluding Construction Store)		**10384008**	**2051070**
	Total CWIP (Excluding Construction Store) after Provision		**10384008**	**2051070**
	CONSTRUCTION STORES			
i)	**Stores and spares**			
	STEEL ACCOUNT	440101	0	0
	CEMENT ACCOUNT	440201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	440401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS	440501	0	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	0	0
	SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. & HEAVY	440701	0	0
	SPARES FOR VEHICLES ACCOUNT	440801	0	0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	0	0
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0	0
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446102	0	0
	CONSTRUCTION STORE - CSR ITEMS	447101	0	0
			0	**0**
ii)	**Loose tools**			
	LOOSE TOOLS ACCOUNT	441201	0	0
	LOOSE TOOLS IN USE	441208	0	0
			0	**0**
iii)	**Scrap inventory**			
	SCRAP MATERIALS	441301	**0**	**0**
			0	**0**
iv)	**Stores in transit/ pending inspection**			
	STORES IN TRANSIT	446301	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	446302	0	0
			0	**0**
v)	**Material issued to contractors/ fabricators**			
	MATERIAL ISSUED TO CONTRACTORS	446501	0	0
	MATERIAL ISSUED TO FABRICATORS	446502	0	0
			0	**0**
	Intangible Assets Under Development			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0
			0	**0**
	Provision for Construction Stores	350916	0	0
			0	**0**
	Total Construction Store		**0**	**0**
	Total Construction Store (After Provision)		**0**	**0**

Note no. 12 NON CURRENT INVESTMENTS

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	INVESTMENT IN AAA PSU BOND - Taxable - LONG TERM - TRADE	510402	0	0

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	In Government Securities - Self Insurance Fund	510403	0		0
	INVESTMENT IN AAA PSU BOND - Non Taxable - LONG TERM - TRADE	510404	0		0
	PUBLIC ISSUE -IOB SHARES-LONG TERM	510201	**0**		**0**
	INVESTMENT IN CENTRAL GOVT. SECURITIES - LONG TERM - NON	520403	0		0
	INVESTMENT IN AAA PSU BOND - TAXABLE - LONG TERM -NON	520402	0		0
	INVESTMENT IN AAA PSU BOND - NON TAXABLE - LONG TERM -NON	520404	0		0
	INVESTMENT IN SEB BONDS	520406	0		0
	MUTUAL FUND INVESTMENT ACCOUNT- LONG TERM-NON CURRENT-	520417	0		0
	INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED	510202	0		0
	INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED	520201	0		0
	EQUITY SHARES-SUBSIDIARY-NHDC	520101	0		0
	INVESTMENT IN CHENAB VALLEY POWER PROJECTS PRIVATE LTIMITED (JV)	510205	0		0
	EQUITY SHARES - SUBSIDIARY- LOKTAK DOWNSTREAM	520103	0		0
	EQUITY SHARES - SUBSIDIARY- INVESTMENT IN BUNDELKHAND SAUR	520104	0		0
	National Power Exchange limited	510203	0		0
	INVESTMENT IN NATIONAL HIGH POWER TEST LABORATORTY	510204	0		0
			0		**0**

NOTE NO. 13 LOANS AND ADVANCES

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	LONG TERM LOAN AND ADVANCES				
	CAPITAL ADVANCES				
	Secured (considered good)				
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450100	0		0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450101	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	450105	0		0
	ADVANCES- FOREIGN CURRENCY-SECURED	450106	0		0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	458101	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	458105	0		0
	ADVANCES- FOREIGN CURRENCY-SECURED	458106	0		0
			0		**0**
	Unsecured (considered good)– Against bank guarantee				
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450300	0		0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450301	0		0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	450302	0		0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	450304	0		0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	458301	0		0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	458302	0		0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	458304	0		0
			0		**0**
	Unsecured (considered good)– Others				
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	450201	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450205	0		0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0		0
	Advance - Government Department	450207	4238621		6253700
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0		0
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	458201	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	458205	0		0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	458206	0		0
	Advance/Deposit - Government Department	458207	0		0
			4238621		**6253700**
	Provision for expenditure awaiting utilisation certificate	350904	4238621		6253700
	Capital Advances - Unsecured (Considered Doubtful)-Long Term	450240			0

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	Provision for Doubtful Advances - Capital Advances	350915	0		0
	ADVANCE / LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE) - INDIAN CURRENCY-UNSECURED	450305	0		0

LONG TERM LOAN AND ADVANCES

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	- Unsecured (considered good)				
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-5435100		-5435100
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0		0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	650402	0		0
	EARNEST MONEY DEPOSIT	650432	0		0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0		0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	658402	0		0
	EARNEST MONEY DEPOSIT	658432	0		0
	DEPOSIT WITH P&T	650410	0		0
	DEPOSIT WITH RAILWAY	650411	0		0
	DEPOSIT WITH OTHER GOVT. DEPTT.	650412	5435100		5435100
	Other Deposits	650413	0		0
	BALANCE WITH CUSTOMS, PORT TRUST	650421	0		0
	DEPOSIT WITH INSURANCE COMPANY	650431	0		0
	DEPOSIT WITH P&T	658410	0		0
	DEPOSIT WITH RAILWAY	658411	0		0
	DEPOSIT WITH OTHER GOVT. DEPTT.	658412	5435100		5435100
	Other Deposits	658413	0		0
	BALANCE WITH CUSTOMS, PORT TRUST	658421	0		0
	DEPOSIT WITH INSURANCE COMPANY	658431	0		0
			5435100		**5435100**
	Deposits - Unsecured (Considered Doubtful) - Long Term	650440	0		0
	Provision for Doubtful Deposits - Long Term	350914	0		0
	Provision against demand raised by Govt. Dept. (Short Term)	350612	0		0
	Provision against demand raised by Govt. Dept. (Long Term)	350622	0		0
	Employees (including accrued interest)				
	-Secured				
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650120	249386		91641
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	96380		105026
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	1220		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650123	6237		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650143	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650144	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650145	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650146	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	3985573		4271199
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	978113		794930
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	14094		8754
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	111929		83727
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650228	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650229	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650230	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650231	0		0
	HOUSE BUILDING ADVANCE - SECURED	660101	8716998		6925294
	CAR ADVANCE- SECURED	660102	2975600		1269397
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	104145		57225
	COMPUTER ADVANCE- SECURED	660104	403886		278660

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DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660105	0		0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0		0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660107	0		0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	660108	0		0
Contra A/c - Interest on Employees Advances Secured	650300	0		0
Contra A/c - Employees Advances Secured	660300	-3213586		0
		14429975		**13885853**
-Unsecured				
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650125	0		0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650126	0		0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650127	0		0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650128	0		0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	650131	0		0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	650151	0		0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650147	0		0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650148	0		0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650149	0		0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650150	0		0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	0		0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	650219	3542		0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	0		0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	0		263
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650222	0		0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650223	0		0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650244	0		0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650232	0		0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650233	0		0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650234	0		0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650235	0		0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE-	650251	0		0
HOUSE BUILDING-ADVANCE- UNSECURED	660201	0		0
CAR-ADVANCE- UNSECURED	660202	500000		391658
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0		0
COMPUTER ADVANCE - UNSECURED	660204	0		36000
FURNITURE ADVANCE	660205	0		0
CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	0		0
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660207	0		0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	660208	0		0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660209	0		0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	660210	0		0
DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660211	0		0
DUE FROM DEPUTATIONISTS-CHILDREN HIGHER EDUCATION LOAN -	660215	0		0
Contra A/c - Interest on Employees Advances Unsecured	650500	0		0
Contra A/c - Employees Advances Unsecured	660500	-150000		0
		353542		**427921**
Loan to State Government in settlement of dues from customer				
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	**0**		**0**
Advance to Government of Arunachal Pradesh-Unsecured	661202	**0**		**0**
Other advances				
- Unsecured (considered good)				
Other Pre Paid Expenses - Non Current	650713	**0**		**7034**
Less : Provisions for doubtful other loans and advances - Long Term				
PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350913	0		0
PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - LONG	350912	0		0
		0		**0**
SHORT TERM LOANS & ADVANCES				

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	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	DEPOSITS			
	DEPOSIT WITH P&T	659410	0	0
	DEPOSIT WITH RAILWAY	659411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	659412	0	0
	Other Deposits	659413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	659421	0	0
	DEPOSIT WITH INSURANCE COMPANY	659431	0	0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	**659401**	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	**659402**	0	0
	EARNEST MONEY DEPOSIT	**659432**	0	0
			0	**0**
	DEPOSITS - UNSECURED (CONSIDERED DOUBTFUL) - SHORT TERM	659440	**0**	**0**
	PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
	Employees loans & Advances (including accrued interest)			
	- Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	**651520**	411248	179323
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	**651521**	132463	90884
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	**651522**	1220	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	**651523**	20582	8706
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	**651543**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	**651544**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	**651545**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	**651546**	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	**651612**	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	**651613**	0	20004
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	**651614**	0	4000
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	**651615**	0	31890
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	**651628**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	**651629**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	**651630**	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	**651631**	0	0
	HOUSE BUILDING ADVANCE - SECURED	**661501**	1518680	1892898
	CAR ADVANCE- SECURED	**661502**	931719	666478
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	**661503**	26784	24929
	COMPUTER ADVANCE- SECURED	**661504**	170890	209851
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	**661505**	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	**661506**	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	**661507**	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	**661508**	0	0
			3213586	**3128963**
	Employees loans & Advances (including accrued interest) -			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651525	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651526	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651527	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651528	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	651531	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	651551	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651547	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651548	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651549	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	651550	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651618	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	651619	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651620	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651621	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651622	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651623	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651632	0	0

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	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651633	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651634	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651635	0		0
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	0		0
	CAR-ADVANCE- UNSECURED	661602	150000		100008
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0		0
	COMPUTER ADVANCE - UNSECURED	661604	0		9000
	FURNITURE ADVANCE	661605	0		0
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	661612	0		0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	661607	0		0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	661608	0		0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	661609	0		0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	661610	0		0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	661611	0		0
	DUE FROM DEPUTATIONISTS - CHILDREN HIGHER EDUCATION LOAN-	661615	0		0
			150000		**109008**
	MULTIPURPOSE ADVANCE	660206	7627186		7699460
	DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0		0
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	0		0
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	35000		0
	PAY ADVANCE	660303	0		18165
	LEAVE TRAVEL CONCESSION ADVANCE	660304	0		0
	ADVANCE FOR MEDICAL TREATMENT	660306	0		0
	DEATH RELIEF SCHEME PAYMENT	660307	0		0
	DEPARTMENTAL ADVANCE TO STAFF	660308	11500		216027
	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY	660310	0		0
	DEATH RELIEF SCHEME-EXECUTIVES	660312	0		0
	DRS Control Account	660318	0		0
	DRS-Executive Control Account	660319	0		0
	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	0		0
	DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING ALLOWANCE	660321	0		0
	DUE FROM DEPUTATIONISTS - TOUR TRAVELLING ALLOWANCE	660322	0		0
	DUE FROM DEPUTATIONISTS - PAY ADVANCE	660323	0		0
	DUE FROM DEPUTATIONISTS - LEAVE TRAVEL CONCESSION	660324	0		0
	DUE FROM DEPUTATIONISTS - ADVANCE FOR MEDICAL TREATMENT	660325	0		0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENT	660326	0		0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENTS -	660327	0		0
	DUE FROM DEPUTATIONISTS - OTHER ADVANCES NOT BEARING ANY	660328	0		0
	DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0		0
	DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0		0
			7673686		**7933652**
			7823686		**8042660**
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	**0**		**0**
	Advance to contractor / supplier				
	Secured (considered good)				
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	660801	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	660802	0		0
	ADVANCES TO SUPPLIERS-SECURED	660803	0		0
	ADVANCES TO OTHERS-INDIAN CURRENCY-SECURED	660804	0		0
	ADVANCES-FOREIGN CURRENCY-SECURED	660805	0		0
			0		**0**
	Unsecured (considered good)				
	– Against bank guarantee				
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)	660701	0		0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)	660702	0		0
	ADVANCES TO OTHERS (AGAINST BANK GUARANTEE)	660704	0		0
			0		**0**
	– Others				
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	1439600		2627000
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	0		2376651
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	264294		168502

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	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0		0
			1703894		**5172153**
	ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED (CONSIDERED	660440	**0**		**0**
	Loan to State Government in settlement of dues from customer				
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0		0
			0		**0**
	Other advances				
	- Unsecured (considered good)				
	INSURANCE-PREPAID	650701	12897797		8682579
	RENT PREPAID	650702	0		0
	OTHER PRE-PAID EXP. - CURRENT	650703	0		45847
	ADVANCE RENT FOR HIRED PREMISES	660601	0		0
	ADVANCES TO EPF TRUST	660602	0		0
	ADVANCES TO FPS	660603	0		0
	ADVANCES TO EPS	660604	0		0
	ADVANCES TO CLEARING AGENTS	660605	0		0
	OTHER ADVANCES	660606	0		0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	0		0
			12897797		**8728426**
	Less : Provisions for doubtful other loans and advances - Short Term				
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350601	0		2627000
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - SHORT	350603	0		0
			0		**2627000**
	PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES	350924	1439600		0
	Advance income tax				
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0		0
	INCOME TAX PAID IN ADVANCE	660502	0		0
	ADVANCE FRINGE BENEFIT TAX	660503	0		0
	INCOME TAX DEDUCTED AT SOURCE - SELF INSURANCE FUND	660504	0		0
			0		**0**
NOTE NO. 1	**OTHER NON-CURRENT ASSETS**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	Interest accrued on:				
	Advance to Arunachal Government				
	Interest Accrued but not due on Advance to Government of	650237	**0**		**0**
	Others				
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS	650100	0		0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650124	0		0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650141	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650216	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650217	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650224	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650225	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**650200**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**658216**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**658217**	0		0
	INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	**658124**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**658224**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**658225**	0		0
			0		**0**
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	0		0
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION	650502	**0**		**0**

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Note no. 14	**OTHER NON-CURRENT ASSETS - REGULATORY ASSETS**				
	Employee Remuneration & Benefits- Regulated Assest (For the	670101	0		0
	Generation, Adm & Other exps - Regulated Assest (For the period)	670102	0		0
	Provisions - Regulated Assest (For the period)	670103	0		0
	Depreciation- Regulated Assest (For the period)	670104	0		0
	Finance Cost -Regulated Assest (For the period)	670105	0		0
	Prior Period Items (Net) - Regulated Assest (For the period)	670106	0		0
	Other Income - Regulated Assest (For the period)	670100	0		0
			0		**0**
Note no. 15	**CURRENT INVESTMENTS**				
	Current maturities of long term investments				
	8.50 % Tax-Free State Government Special Bonds of the Government	520416	0		0
	MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-CURRENT-	520408	0		0
	In Government Securities - Self Insurance Fund	510412	0		0
	In PSUs/ Public Financial Institutions and Corporate Bonds - Self	510413	0		0
	Investment In National Power Exchange Limited (JV)- Current	510213	0		0
	INVESTMENT IN NATIONAL POWER EXCHANGE LIMITED (JV)-	510233	0		0
			0		**0**
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0		0
NOTE NO. 10					
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
i)	**Stores and spares**				
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0		0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0		0
	STEEL ACCOUNT	610101	3259197		3990368
	CEMENT ACCOUNT	610201	0		79480
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	394109		159363
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0		0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	4468870		3586927
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	3392310		3787231
	SPARES FOR EQUIPMENTS ACCOUNT	610701	591326		635464
	SPARES FOR VEHICLES ACCOUNT	610801	454062		107478
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	974207		847441
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	642092		246583
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	371767		310607
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0		82396
			14547940		**13833338**
	Stores in transit/ pending inspection				
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENO	612001	0		0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	612002	0		0
	STORES IN TRANSIT	612601	0		0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0		0
			0		**0**
ii)	**Loose tools**				
	LOOSE TOOLS ACCOUNT	611201	203107		0
	LOOSE TOOLS IN USE	611208	0		0
			203107		**0**
iii)	**Scrap inventory**				
	SCRAP MATERIALS	611301	**0**		**0**
iv)	**Material at site**				
	MATERIAL AT SITE	612801	**0**		**0**
v)	**Material issued to contractors/ fabricators**				
	MATERIAL ISSUED TO CONTRACTORS	617001	0		0
	MATERIAL ISSUED TO FABRICATORS	617002	0		0
			0		**0**
vi)	**INVENTORY FOR SELF GENERATED CERs/VERs**	611501	0		0

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vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	735237		0
	EXCESSES PENDING INVESTIGATION	350920	0		0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0		0
			735237		**0**

NOTE NO. 1 TRADE RECEIVABLES

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	SUNDRY DEBTORS FOR SALE OF POWER	630101	0		0
	SUNDRY DEBTORS OTHERS	630102	0		0
	Debtors for U.I. Charges	630103	0		0
	Debtors for Congestion Charges	630104	0		0
	Debtors for Regulated Power	630106	0		0
	DEBTOR FOR SURCHARGE	630107	0		0
	S. DEBTORS- CONSULTANCY	630201	0		0
	S. DEBTORS-CONSTRUCTION PROJECT-TURNKEY PROJECTS	630301	0		0
	DEBTORS-CONSTRUCTION PROJECTS- DEPOSIT WORK	630302	0		0
	CONSULTANCY- RECEIVABLE /PAYABLE CONTROL ACCOUNT	630404	0		0
	DEBTORS FOR SALE OF SCRAP	630501	0		0
	DUE FROM SUBSIDIARIES-CONSULTANCY CHARGES RECOVERABLE	651116	0		0
	AMOUNT PAYABLE AGAINST UI CHARGES/ DEVIATION SETTLEMENT	310716	0		0
			0		**0**
	Less: Provision for doubtful debts				
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-SALE OF POWER	350501	0		0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-CONSULTANCY	350502	0		0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-TURNKEY/	350503	0		0
			0		**0**
	NET TRADE RECEIVABLES		**0**		**0**

NOTE NO. 1 CASH AND BANK BALANCES

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	Cash and Cash Equivalent				
i)	CASH IN HAND	640101	50000		50000
	IMPREST WITH STAFF	640102	0		0
	POSTAL ORDERS IN HAND	640103	0		0
	STAMPS IN HAND	640104	175		1198
	CASH IN TRANSIT	640301	0		0
	CHEQUES IN TRANSIT	640302	0		0
	Total Cash On Hand		**50175**		**51198**
ii)	**CHEQUES/DRAFTS IN HAND**	640201	0		0
iii)	**Bank balances - with scheduled banks**				
			0		**0**
	- In current account - Others				
	CURRENT A/C - SBI-(C&I)	640401	0		0
	CURRENT A/C -IOB(FBD)	640402	0		0
	UTI BANK	640403	0		0
	CURRENT A/C-BANK OF INDIA	640404	0		0
	State Bank of Patiala, Delhi	640405	0		0
	JAMMU & KASHMIR BANK	640406	0		0
	ICICI BANK NEW DELHI	640407	0		0
	CENTRAL BANK OF INDIA-CURRENT ACCOUNT	640408	0		0
	DEUTSCHE BANK-CURRENT A/C.	640409	0		0
	CURRENT ACCOUNT SBI NEHRU PLACE	640410	0		0
	CORPORATION BANK	640411	0		0
	STANDARD CHARTERED BANK	640412	0		0
	BANK ACCOUNT RELATED TO DEVELOPMENT SURCHARGE RESERVE	640413	0		0
	CANARA BANK,CHANAKYA PURI	640414	0		0
	CANARA BANK - FARIDABAD	640415	0		0
	J & K BANK LTD., JAMMU	640416	0		0
	INDIAN OVERSEAS BANK(FOC)-DIVIDEND ACCOUNT	640417	0		0

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PUNJAB NATIONAL BANK CURRENT A/C.-D-SERIES	640418	0	0
PUNJAB NATIONAL BANK CURRENT A/C.- E-SERIES	640419	0	0
CHQ. ISSUED A/C-SBI(CAG)	640422	0	0
SBI - PANCHKULA	640423	0	0
SBI-C&I- WITHDRAWAL ACCOUNT	640424	0	0
SBI (NP) - WITHDRAWAL A/C	640425	0	0
CWC (PALAM) - WITHDRAWAL A/	640426	0	0
SBI (FRBD) - WITHDRAWAL A/C	640427	0	0
SBI (CHADIGARH) - WITHDRWAL A/	640428	0	0
SBI (NP) - COLLECTION A/C	640429	0	0
STATE BANK OF INDIA - C&I - COLLECTION ACCOUNT	640430	0	0
SBI (FBD) - COLLECTION A/C	640431	0	0
CWC (PALAM) - COLLECTION A/C	640432	0	0
SBI (CHANDIGARH)-COLLECTION A/C	640433	0	0
S.B.I.(C&I.)-CURRENT A/C (PMGSY)	640435	0	0
S.B.I.(C&I.)-CURRENT A/C (REC)	640436	0	0
Current Account - Punjab National Bank (PMGSY Fund), Patna	640437	0	0
Current Account - State Bank of India, Main Branch, Faridabad	640438	0	0
SBI, CAG - Current A/c no. 1000001046	640439	0	0
CURRENT A/C -IOB(FBD)-SERVICES DIVISION	640440	0	0
State Bank of Bikaner and Jaipur, Faridabad Branch	640441	0	0
S.B.I.(CAG)-CURRENT A/C- ESCROW LIC	640442	0	0
IDBI LTD	640443	0	0
CURRENT A/C -HDFC	640444	0	0
STATE BANK OF INDIA- CURRENT ACCOUNT-IPO	640445	0	0
PUNJAB NATIONAL BANK (INVESTMENT A/c NO 3179002100104718)	640449	0	0
CASH/ BANK CONTRA CONTROL ACCOUNT	640450	0	0
UCO BANK (INVESTMENT A/c)	640453	0	0
UNITED BANK OF INDIA	640458	0	0
AXIS BANK TENDER FEECOLLECTION A/C-910020010327984	640460	0	0
SBI REGT. FEE FOR RECRUITMENT COLLECTION A/C- 31713133703	640461	0	0
S.B.I.(CAG)-CURRENT A/C32209931877-ESCROW LIC	640462	0	0
CURRENT ACCOUNT- INDUSIND BANK-A/c No-200998926133	640463	0	0
S.B.I.(CMB)- A/C33451922599-ESCROW -NHPC Buyback	640464	0	0
S.B.I.(CMB)- A/C33489981504-SPECIAL A/C - NHPC BUYBACK	640465	0	0
SBI BANK ACCOUNT NHPC LIMITED PRIVATE PLACEMENT OF S	640466	0	0
CHEQUE ISSUED ACCOUNT- No. 1	640501	156	54209
CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
CHEQUE COLLECTION ACCOUNT NO.1	640601	0	131000
CHEQUE COLLECTION ACCOUNT NO.2	640602	0	0
CHEQUE COLLECTION ACCOUNT NO.3	640603	0	0
CASH CREDIT ACCOUNT- DENA BANK	640701	0	0
CASH CREDIT ACCOUNT- IOB, NEHRU PLACE	640702	0	0
CASH CREDIT VYASA BANK	640703	0	0
TAX FREE BOND 2013 INTEREST REFUND MONEY ACCOUNT - YES	640914	0	0
UNCLAIMED ALLOTMENT MONEY ACCOUNT (ICICI BANK A/C	640910	0	0
- In current account - Self Insurance Fund			
SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE INVESTMENT)	640456	0	0
	640457	0	0
		156	**185209**
Deposit Account - Upto 3 months			
DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0
Corporate Liquid Term Deposit (Flexi) A/c.	640905	0	0
CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0
CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0
		0	**0**
Bank balances - with other banks			
- In current account			
CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0
CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434		0

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	BARCLAYS BANK PLC-SWAP	641202	0	0
	STANDARD CHARTERED BANK-SWAP	641203	0	0
			0	**0**
	Deposit Account - More than 3 months & upto 12 months			
	- In deposit account - Self Insurance Fund			
	- In deposit account - IPO proceeds			
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEEDS	640907	0	0
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEED	540501	0	0
			0	**0**
	- In deposit account - Others			
	F.D.R. -BONDS A/C -('A','D')	640902	0	0
	F.D.R. -BONDS A/C-('C')	640903	0	0
	SHORT TERM DEPOSITS IN BANKS	640904	0	0
	SAVING ACCOUNT WITH SCHEDULE BANK	641001	0	0
	SHORT TERM DEPOSITS IN BANKS-SELF INSURANCE FUND	640906	0	0
			0	**0**
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2009-10 - INDUSIND BANK (	640909	0	0
	SPECIAL DEPOSIT DIVIDEND ACCOUNT	640901	0	0
	NHPC Limited -Final Div Account 2010-11 - Axis Bank	640911	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2011-12 - INDUSIND BANK	640912	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2012-13 - IDBI BANK	640913	0	0
	INTEREST PAYMENT ON TAX FREE BOND (FY 2013-14) ACCOUNT -	640915	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2013-14 - IDBI BANK	640916	0	0
	NHPC Limited - Interim Div Account 2014-15 - Axis Bank	640917	0	0
	INTEREST PAYMENT ON TAX FREE BOND (FY 2014-15) ACCOUNT -	640918	0	0
	NHPC LIMITED - FINAL DIVIDEND ACCOUNT 2014-15 (ICICI BANK A/C	640919	0	0
			0	**0**
	DEPOSIT ACCOUNT- LONG TERM-SELF INSURANCE FUND	520503	0	0
	DEPOSIT ACCOUNT- LONG TERM-IPO PROCEED	520501	0	0
	DEPOSIT ACCOUNT- LONG TERM-OTHER	520502	0	0
			0	**0**
			50331	**236407**

NOTE NO. 1 OTHER CURRENT ASSETS

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	Interest accrued on:			
	Loan to State Government in settlement of dues from customers			
	Interest Accrued and Due on Long Term Advances	650136	0	0
	Interest Accrued but not Due on Long Term Advances	650236	0	0
			0	**0**
	Deposits - IPO			
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-IPO	650239	0	0
		650240	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT(CLTD)-	650241	0	0
			0	**0**
	Deposits - Others			
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT IN	650238	0	0
	INTEREST ACCRUED BUT NOT DUE ON PSU BOND	650208	0	0
	INTEREST ACCRUED BUT NOT DUE ON CENTRAL GOVT.SECURITIES	650209	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT- SELF	650242	0	0
	INTEREST ACCRUED AND DUE FROM BANK-DEPOSIT WITH	650101	0	0
	INTEREST ACCRUED AND DUE FROM BANK-SAVINGS ACCOUNTS	650102	0	0
	INTEREST ACCRUED AND DUE FROM BANK-BALANCES WITH	650103	0	0

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INTEREST ACCRUED AND DUE FROM BANK-OTHERS	650104	0		0
INTEREST ACCRUED AND DUE ON SHORT TERM DEPOSIT	650105	0		0
Interest Accrued and Due on SEB Bonds	650111	0		0
INTEREST ACCRUED BUT NOT DUE FROM BANK-DEPOSIT WITH	650201	0		0
INTEREST ACCRUED BUT NOT DUE FROM BANK-SAVINGS ACCOUNTS	650202	0		0
INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES WITH	650203	0		0
INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	0		0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	650205	0		0
Interest accrued but not due on Corporate Liquid Term Deposit	650207	0		0
INTEREST ACCRUED BUT NOT DUE ON CLTD	650227	0		0
INTEREST ACCRUED BUT NOT DUE ON LONG TERM BANK DEPOSIT-	650243	0		0
		0		**0**
Interest accrued on Others				
INTEREST ACCRUED AND DUE- INVESTMENTS	650142	0		0
INTEREST ACCRUED BUT NOT DUE FROM FIs	650206	0		0
INTEREST ACCRUED BUT NOT DUE ON DEVELOPMENT SURCHARGE	650210	0		0
Interest Accrued but not Due on SEB Bonds	650211	0		0
INTEREST ACCRUED BUT NOT DUE- INVESTMENTS	650226	0		0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659124**	0		0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659141**	0		0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659216**	0		0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659217**	0		0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659224**	0		0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659225**	0		0
		0		**0**
Receivable on account of unbilled revenue				
Receivable on account of unbilled revenue	630105	0		0
S. DEBTORS- CONSULTANCY UNBILLED	630202	0		0
		0		**0**
Receivable from Subsidiaries / JV's				
DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	**651701**	0		0
DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	**651702**	0		0
DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	**651703**	0		0
DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-	**651704**	0		0
DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	**651705**	0		0
DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE	**651706**	0		0
DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE	**651707**	0		0
DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR	**651708**	0		0
DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	**651709**	0		0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY (ON DEPUTED	651120	0		0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -LDHCL	651121	0		0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -CHENAB	651122	0		0
	651123	0		0
		0		**0**
Interest recoverable from beneficiary	650822	0		0
Claims recoverable				
RENT/HIRE CHARGES FROM CONTRACTORS	650301	0		0
RENT/HIRE CHARGES FROM EMPLOYEES	650304	0		0
RENT/HIRE CHARGES FROM OTHERS	650305	0		0
ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	5711		39511
CLAIMS RECOVERABLE FROM RAILWAYS	650801	0		0
CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0		0
CLAIM RECOVERABLE FROM CONTRACTORS	650803	0		0
CLAIM RECOVERABLE FROM SUPPLIERS	650804	0		0
CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0		0
CLAIMS RECOVERABLE FROM EPF TRUST	650806	0		0
CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807			0
CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED	650808			0

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	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	4574		7005
	Filling Fees Recoverable	650811	0		0
	Loss to be made Good by Contractor	650812	0		0
	CLAIMS RECOVERABLE FROM GRATUITY TRUST	650813	0		0
	CLAIMS RECOVERABLE FROM EMPLOYEES AG PERSONAL	650814	0		0
	OTHER CLAIMS RECOVERABLE	650820	0		939708
	Recoverable from Regulated Entity	650821	0		0
	AMOUNT RECOVERABLE FROM EMPLOYEES AGAINST SALE OF	650823	0		0
	AMOUNT RECOVERABLE FROM PARTIES AGAINST SALE OF ASSETS	650824	0		0
	Claim recoverable from REHS Trust - Indoor - Taxable	650825	0		0
	Claim recoverable from REHS Trust - Indoor - Non-Taxable	650826	0		0
	Claim recoverable from REHS Trust - outdoor - Taxable	650827	0		0
	Claim recoverable from REHS Trust - outdoor - Non-Taxable	650828	0		0
	CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT	650901	0		0
	TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0		0
	ADVANCES - PGCIL	660901	0		0
	GUARANTEE FEE -PGCIL	660902	0		0
	CASH SETTLEMENT A/C -PGCIL	660903	0		0
	SERVICE TAX DEFFERED RECEIVABLE	661301	0		0
	OTHER RECOVERABLE	661302	0		0
	OTHER RECOVERABLE	662001	0		0
			10285		**986224**
	Provisions for doubtful claims				
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	0		939708
	Provision for PGCIL Recoverable	350917	0		0
			0		**939708**
	Work In Progress				
	Construction work in progress(on behalf of client)				
	CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF CLIENTS)	620101	0		0
	CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0		0
	CUMULATIVE INCOME/LOSS RECOGNISED ON CONSTRUCTION	620103	0		0
	PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT (CREDIT)	620104	0		0
	PROVISION FOR PROBABLE LOSS ON CONSTRUCTION CONTRACT	351001	0		0
			0		**0**
	CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	**0**		**0**
	PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	**0**		**0**
	PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	**0**		**0**
	LOSSES PENDING INVESTIGATION	651001	0		0
	LOSSES AWAITING WRITE OFF SANCTION	651002	0		0
			0		**0**
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	0		0
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0		0
			0		**0**

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	Others				
	DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0		0
	INCOME RECEIVABLE	650312	0		0
	INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE FUND	650313	0		0
	DEFERRED TAX RECOVERY MATERIALIZED	661102	0		0
			0		**0**
NOTE NO. 2	**REVENUE FROM OPERATION**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
A	**SALES**				
	SALE OF POWER	810101	2172680945		2290289152
	SALE OF POWER-REGULATED	810102	77685655		2235931
	SALE OF POWER-INFIRM POWER	810103	0		0
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0		0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0		0
	UNSCHEDULED INTERCHANGE	810801	103343637		109258508
	CONGESTION CHARGES	810901	999187		330150
	ELECTRICITY DUTY/CESS	811601	0		0
	ELECTRICITY CESS	811602	0		0
	OTHER CHARGES	811901	0		0
	SALE OF POWER-NOT BILLED	812001	34887377		38952459
	Earlier year Sales	812002	-4836294		2182260
		Total (Sales)	**2384760507**		**2443248460**
	Sales adjustment of a/c of FERV	819001	0		0
	Sales adjustment of account of FERV	841801			0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001			0
			0		**0**
	Less :				
	Tariff Adjustments	820103	0		-37465908
	Regulated Power Adjustment	820105, 820106	14377154		-133299
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	980170	0		0
			2370383353		**2480847667**
B	**ADVANCE AGAINST DEPRECIATION -Written back during the year**				
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HE	820101	0		0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CRED	820102	0		0
		sub-total	**0**		**0**
C	**OTHER OPERATING INCOME (Interest from Beneficiary States)**				
	Interest from Beneficiary States	841401	0		8063563
	Interest on UI charges Receivable	841403	442		86452
		sub-total	**442**		**8150015**
D	**REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS**				
	CONTRACTS & CONSULTANCY INCOME				
	CONTRACTS INCOME				
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0		0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0		0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0		0
		sub-total	**0**		**0**
	Consultancy Income				
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0		0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0		0
		sub-total	**0**		**0**
	CONTRACTS & CONSULTANCY INCOME	**Total**	**0**		**0**
NOTE NO. 2	**OTHER INCOME**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Income from Long Term Investments				
	Trade				

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Dividend from Subsidiary				
INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0		0
Dividend-Others				
Income from Investment-Dividend-(Trade)	840205	0		0
Interest				
Government Securities (8.5% tax free bonds issued by the State Governments)				
INTEREST INCOME BONDS-SECURITISED	840402	0		0
Total (Trade)				
Non-Trade				
Dividend-Others				
INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-TRADE	840208	0		0
Income from Investment-Dividend-(Non-Trade)	840207	0		0
Interest-Self Insurance Fund				
INTEREST INCOME ON AAA PSU BOND-TAXABLE-NON TRADE	840406	0		0
INTEREST INCOME ON AAA PSU BOND-NON-TAXABLE-NON TRADE	840411	0		0
INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	840407	0		0
	sub-total	**0**		**0**
Income from Others				
Interest				
Subsidiary Company - No link in this sheet				
INCOME FROM SUBSIDIARY	840206	0		0
Loan to State Government in settlement of dues from customers				
Interest Income-Long Term Advances-Securitised	840403	0		0
Advance to Government of Arunachal Pradesh				
Interest on Advance to Government of Arunachal Pradesh	840602	0		0
Public Deposit Account - No link in this sheet				
Interest on Public Deposit Account	840303	0		0
Indian Banks-Others				
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF INSURAN	840309	0		0
INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	840408	0		0
INTEREST INCOME-GOVERNMENT DEPOSITS	840202	0		0
INTEREST INCOME-SECURITIES	840203	0		0
INCOME FROM INVESTMENT-OTHERS	840204	0		0
INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0		0
INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0		0
Interest on Public Deposit Account	840303	0		0
INTEREST INCOME FROM BANK-OTHERS	840304	0		0
Interest on Corporate Liquid Term Deposit (Flexi) A/c	840305	0		0
INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO PROCEED	840307	0		0
INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLTD)-IPO PR	840308	0		0
INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF OTHER AC	840409	0		0
INTEREST INCOME ALLOCATED TO UNITS	980516	0		0
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO PROCEEDS	840306	0		0
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	840311	0		0
	840312	0		0
	sub-total	**0**		**0**
Employee's Loans and Advances				
INTEREST FROM EMPLOYEE ON HBA	840501	925902		801000
INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	312043		206553
INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	7618		8934
INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	31167		36121
INTEREST FROM EMPLOYEE-OTHERS	840505	0		0
	sub-total	**1276730**		**1052608**
Others				
INTEREST ON ADVANCES TO CONTRACTORS	840601	0		0

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	ON BEHALF OF OTHER AGENCIES	840603	0	0
	INTEREST INCOME BONDS	840401	0	0
	INCOME FROM SUBSIDIARY	840206	0	0
	Interest on Public Deposit Account	840303	0	0
		sub-total	**0**	**0**
	LATE PAYMENT SURCHARGE	840101	7906976	1858139
	NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0
	PROFIT ON SALE OF INVESTMENTS- BONDS	842002	0	0
	INCOME FROM SALE OF SELF GENERATED CERs/VERs	842101	0	0
	REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0	0
	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FI	841501	456831	4942
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SU	841503	0	0
		sub-total	**456831**	**4942**
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	569353	82435
	PROVISION NOT REQUIRED WRITTEN BACK	840902	1281514	2096658
		sub-total	**1850867**	**2179093**
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	0	0
	RENT/HIRE CHARGES EMPLOYEES	840702	0	0
	RENT/HIRE CHARGES-OTHERS	840708	0	0
	Sale of Scrap	840801	0	61475
	OTHER INCOME	841001	9279975	3894274
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	476141	424479
	RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0	0
	RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0	0
	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTIC	841305	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- CONSTRUCTION- WR	841603	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M- WRITTEN BAC	841604	0	0
	POST OFFICE RECURRING DEPOSIT	841701	0	0
	LEASE RECOVERY	841702	391801	249060
	ELECTRICITY RECOVERY	841703	455964	85477
	TELEPHONE RECOVERY	841704	0	0
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	0	2160
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	0	0
	GUEST HOUSE RECOVERY	841710	202397	199727
		sub-total	**10806278**	**4916652**
	Exchange rate variation (Credit)			
	EXCHANGE RATE VARIATION (GAIN)	841101	0	0
	ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
		sub-total	**0**	**0**
	CO/ Regional Office Allocation to Units			
	Other Income <Corporate/Regional Office>	849999	2568788	3913265
	Other Income <PID>	849995	0	0
	Other Income <Corporate/Regional Office>	980401	0	0
		Allocated to Units	**2568788**	**3913265**
		Total (Other Income)		
	Income transferred to EDC	Less :		
	INTEREST ON LOANS AND ADVANCES	980171	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	0
	PROFIT ON SALE OF ASSETS	980173	0	0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	0
	Rent/Hire Charges	980175	0	0
	Exchange rate variation (Credit)	980151	0	0

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	Other Income <Corporate/Regional Office>	980191	0		0
		Trf. To EDC	**0**		**0**
	Income transferred to contract and consultancy expenses	Less :			
	RECEIPTS AND RECOVERIES (DEBIT)	980208	0		0
	RECEIPTS AND RECOVERIES	980306	0		0
	Other Income <Corporate/Regional Office>	980601	0		0
		Trf. To Consultanc	**0**		**0**
	Income transferred to Advance Deposit from Client/Contractees and against Deposit Works				
	TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIEN	980704	0		0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0		0
		Trf. To Deposit Wor	**0**		**0**
	REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR				
	Employee Remuneration & Benefits- Regulated Assest	870101	**0**		**0**
	Generation, Adm & Other exps - Regulated Assest	870102	**0**		**0**
	Provisions - Regulated Assest	870103	**0**		**0**
	Depreciation- Regulated Assest	870104	**0**		**0**
	Finance Cost -Regulated Assest	870105	**0**		**0**
	Prior Period Items (Net) - Regulated Assest	870106	**0**		**0**
	Other Income - Regulated Assest	870100	**0**		**0**
			0		**0**

NOTE NO. 1 GENERATION AND ADMINISTRATION EXPENSES

	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	Water Usage Charges	**920111**	109470528		107852688
		sub-total	**109470528**		**107852688**
	Consumption of stores and spare parts				
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEN	920101	434138		0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920102	0		0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920103	905219		0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920104	5924659		4633485
		sub-total	**7264016**		**4633485**
	Repair and maintenance				
	Building				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT E	920201	410236		1068981
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER	920202	3724313		3480247
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDI	920203	706433		606328
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIV	920204	205901		0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINI	920205	973		901010
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFF	920206	18547		160277
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BU	920210	120162		191949
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDEI	920211	3124130		2789207
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDIN	920212	14488		17742
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDIN	920213	81402		290245
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920214	2451004		701042
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	3503		0
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	227571		189
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	0		36848
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	0		0
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0		0
		sub-total	**11088663**		**10244065**
	Machinery				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POV	920401	0		6198
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-M	920402	5572677		2997380
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PL	920403	2775		5711
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER I	920404	389352		0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920405	929763		817340
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPI	920406	84776		31232
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION	920501	100092		70485
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTF	920502	479251		98279

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	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLAN	920503	0		21621
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND M	920810	0		0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLAN	920811	0		0
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHI	920812	0		0
		sub-total	**7558686**		**4048246**
	Others				
	DESILTATION EXPENSES	920301	0		0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESE	920304	1460		3575
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AI	920305	5513486		4882847
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	131180		122499
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHA	920307	136608		339658
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO	920308	2524206		1359207
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL	920309	165558		0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULA	920310	26768		67177
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER	920311	1121808		1165423
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING S	920312	0		0
	Repair and Maintenance DG Set-Other than Residential	920601	267161		124299
	REPAIR AND MAINTENANCE DG SET-Residential	920602	0		31002
	REPAIR AND MAINTENANCE-COMPUTERS	920604	411020		325405
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERV	920605	165781		158550
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	1739135		1634957
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	8197307		6549050
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES,	920701	21383		69987
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, E	920702	22767842		19464955
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULV	920703	7282		3924
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	183191		286066
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY	920711	563483		332963
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	69910		152466
	Repair and Maintenance-materials consumed-Light Vehicles other th	920713	78514		31738
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT V	920714	126413		58712
	Repair and Maintenance-other expenses-Light Vehicles other than Ca	920715	2839		108823
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	484852		499531
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	0		177120
	REPAIR AND MAINTENANCE- OTHERS	920731	801308		567675
	Repair and Maintenance-materials consumed- Car/Jeep	920732	22902		35656
	Repair and Maintenance-other expenses-Car/Jeep	920733	27569		64263
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTE	920801	22825005		0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATIN	920802	0		0
	SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	920803	0		0
	SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0		0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	2010565		5208482
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0		0
		sub-total	**70394536**		**43826010**

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	Direct Expebditure on Contract, Project Management and Consultancy Works				
	DIRECT EXPENSES-CONTRACTORS	960101	0		0
	DIRECT EXPENSES-MATERIALS	960102	0		0
	DIRECT EXPENSES-SUPPLIES	960103	0		0
	DIRECT EXPENSES-LABOUR	960104	0		0
	DIRECT EXPENSES-HIRE CHARGES	960105	0		0
	DIRECT EXPENSES-MATERIAL	960201	0		0
	DIRECT EXPENSES-SUPPLIES	960202	0		0
	DIRECT EXPENSES-LABOUR	960203	0		0
	DIRECT EXPENSES-OTHERS	960204	0		0
		sub-total	**0**		**0**
	Miscellaneous operational expenses				
	Rent				
	RENT OFFICE	921101	6335		3500
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	0		0
	RENT RESIDENTIAL	921103	0		0
	RENT-LAND /LEASE RENTAL	921104	0		0
	Hiring of Vehicles other than Car/Jeep	921105	0		62500
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0		0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	27000		0
	Hiring of Vehicles-Car/Jeep	921108	6767634		6457794
	Hiring of Aircraft/Helicopter	921109	0		0
		sub-total	**6800969**		**6523794**
	Rates and taxes				
	RATES AND TAXES-VEHICLES	921201	283751		382970
	RATES AND TAXES-BUILDINGS	921202	0		0
	RATES AND TAXES-OTHERS	921204	290229		139239
	EXCISE DUTY ON ELECTRICITY	921208	0		0
	ELECTRICITY DUTY/CESS	921209	0		0
	FEES PAID TO REGISTRAR OF COMPANIES	921212	0		0
	MUNICIPAL TAXES	921213	0		0
	SALES TAX ON ROYALTY	921215	0		0
	ELECTRICITY CESS	921219	0		0
	OTHER TAXES /DUTIES	921220	0		0
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	70000		0
	WEALTH TAX	970503	0		0
		sub-total	**643980**		**522209**
	Insurance				
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0		0
	Insurance premium of Vehicles other than Car/Jeep	921312	198655		184398
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0		0
	Insurance premium of Vehicles-Car/Jeep	921314	15067		17444
	INSURANCE- FIDELITY	921315	1036		1124
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	1126		1227
	INSURANCE-TRANSIT INSURANCE	921317	0		5619
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0		0
	INSURANCE -STAFF LOANS	921319	0		0
	INSURANCE- INDL. ALL RISK	921320	34217876		23696158
	INSURANCE- OTHERS	921325	0		11435
		sub-total	**34433760**		**23917405**
	Utilization of Self Insurance Fund	921801	0		0
	Security expenses				
	Security Expenses -CISF-Residential	921401	0		0
	Security Expenses -Others-Residential	921402	2607854		3330538
	Security Expenses -CISF-Other than Residential	921403	68024656		61633386
	Security Expenses -Others-Other than Residential	921404	9681562		8110112
		sub-total	**80314072**		**73074036**
	Electricity Charges				
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0		0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0		0

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	ELECTRICITY EXPENSES-OFFICE	921506	1553912	1513288
	Electricity Expenses-Residential	921507	1287851	840045
	Electricity Expenses – Other than Office & Residential	921510	12155667	12542788
	WHEELING CHARGES PAID	921511	0	0
		sub-total	**14997430**	**14896121**
	Travelling and Conveyance			
	CONVEYANCE EXPENSES -Other than training	921601	151192	252945
	INLAND TRAVEL	921602	1235660	1476663
	INLAND TRAVEL-TRAINING	921603	0	0
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	0	0
	FOREIGN TRAVEL -TRAINING	921606	0	0
	Inland Travel-Conference	921607	0	0
	Foreign Travel-Conference	921608	0	0
	Inland Travelling Expenses - Directors	921610	0	0
	TRANSFER TA EXPENSES	921611	578321	611647
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1538107	2302679
	Daily Allowance / Boarding & Lodging Charges- Training	921613	252969	0
	Conveyance Expenses - Training	921614	20331	0
	Foreign Travel Expenses - Directors	921615	0	0
		sub-total	**3776580**	**4643934**
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	354929	353226
	POL EXPENSE ON TRANSPORT VEHICLE	921702	696916	1296617
	POL EXPENSE ON HEAVY VEHICLE	921703	725360	881857
	POL ON OTHERS	921707	257842	326795
		sub-total	**2035047**	**2858495**
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	19702	20855
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	0	0
	TELEPHONE CHARGES	922004	1008291	786108
	SATELLITE COMMUNICATION EXPENSES	922006	1973177	2220691
	EMAIL/INTERNET EXPENSES	922007	0	0
	OTHER COMMUNICATION EXPENSES	922010	359999	270273
		sub-total	**3361169**	**3297927**
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	0	0
	ADVERTISEMENT TENDERS	922102	440176	1969574
	PUBLICITY NEWSPAPERS	922103	15000	20000
	PUBLICITY JOURNALS	922104	0	0
	PUBLICITY SOUVENIRS	922105	0	0
	CONFERENCE EXPENSES	922106	0	0
	EXHIBITIONS EXPENSES	922107	0	0
	MISC. PUBLIC RELATION	922108	2500	0
	PHOTOGRAPHIC MATERIAL	922109	0	0
	MOVIE MAKING	922110	0	0
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0
	STATUTORY PRESS ADVERTISEMENT	922112	0	0
	Sponsorship expenses on Sports Events	922113	0	2100
	Sponsorship expenses on events other than Sports-Government Ager	922114	0	0
	Sponsorship expenses on events other than Sports-Others	922115	0	0
	ADVERTISEMENT OTHERS	922120	54400	24200
		sub-total	**512076**	**2015874**
	Entertainment and hospitality expenses			
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FC	922201	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN IN	922202	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREIC	922203	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN	922204	9000	9000
		sub-total	**9000**	**9000**
	Donation			
	CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
	OTHER CONTRIBUTION TO DONATION	922302	0	0
		sub-total	**0**	**0**

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Printing and stationery				
PRINTING AND STATIONERY	922401	326307		395873
PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIA	922402	0		0
REPORT PREPARATION-CD/FLOPPIES	922403	0		0
PRINTING AND BINDING OF REPORT	922404	0		0
COMPUTER STATIONERY	922405	0		14244
COMPUTER CONSUMABLES	922406	640015		384405
PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF D	922407	0		0
	sub-total	**966322**		**794522**
Books and periodicals				
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0		0
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	45712		46167
	sub-total	**45712**		**46167**
Consultancy charges				
-Indigenous				
LEGAL EXPENSES	922601	979680		68701
PAYMENT TO CONSULTANTS	922602	620359		1121659
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWING	922606	0		0
PAYMENT TO INTERNAL AUDITORS	922608	78416		104547
OTHER CHARGES	922615	0		0
	sub-total	**1678455**		**1294907**
-Foreign				
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0		0
INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0		0
	sub-total	**0**		**0**
Expenditure on compensatory afforestation/ catchment area treatment				
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	923901	**3454925**		**1106885**
Expenditure on land not belonging to corporation				
Expenditure on land not belonging to corporation	923902	**0**		**0**
Losses out of self insurance claims (upto excess clause)	**921802**	0		0
Loss on assets				
LOSS ON SALE OF ASSET	923701	0		1426
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURP	923720	1242508		4239920
NORMAL LOSS ON STORE & INVENTORIES	923401	0		0
STORE WRITTEN OFF	950901	440797		0
BAD DEBTS WRITTEN OFF	950903	0		0
BAD ADVANCES WRITTEN OFF	950904	0		0
BAD CLAIMS WRITTEN OFF	950905	0		0
FIXED ASSETS WRITTEN OFF	950906	498092		0
PROJECT EXPENSES WRITTEN OFF	950908	**0**		**0**
PRELIMINARY EXPENSES WRITTEN OFF	955101	**0**		**0**
DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	**0**		**0**
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0		0
DPR EXPENSES WRITTEN OFF	955302	0		0
	sub-total	**2181397**		**4241346**
Interest payment on court/arbitration cases				
Interest Payment on Court/Arbitration Cases	922801	0		0
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM E	922802	0		0
Interest -	922803	0		10126
	sub-total	**0**		**10126**
Interest to beneficiary states				
INTEREST TO BENEFICIARY STATES	941601	867423		0
INTEREST ON UI CHARGES PAYABLE	941602	0		0
	sub-total	**867423**		**0**

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	Rebate to customers				
	REBATE TO CUSTOMERS	941101	3489974		3190829
	INCENTIVE TO BENEFICIARY STATES	941102	0		0
		sub-total	**3489974**		**3190829**
	COMMUNITY DEVELOPMENT EXPENSES	925101	0		0
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0		0
	CSR & SD - Health Care and Sanitation Expenditure	925103	444399		1085564
	CSR & SD - Education & Skill Development	925104	447500		1366903
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0		0
	CSR & SD - Enviornment Expenditure	925106	0		103369
	CSR & SD - Art & Curlture Expenditure	925107	0		244000
	CSR & SD - Ex-Arm Forces	925108	0		0
	CSR & SD - Sports	925109	0		0
	CSR & SD - National Welfare Fund	925110	0		0
	CSR & SD - Fund for Technology & Research	925111	0		0
	CSR & SD - Rurla Development Expenditure	925112	332200		3428864
	CSR & SD - Capacity Building	925113	0		0
	CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0		0
	COMMUNITY DEVELOPMENT EXPENSES	925003	0		0
		sub-total	**1224099**		**6228700**
	Expenditure on Self Generated CERS/VERS	**924101**	0		0
	Other general expenses				
	OTHER PAYMENTS	922702	0		0
	RECRUITMENT EXPENSES	925002	0		0
	SCHOLARSHIPS	925010	0		0
	TRAINING EXPENSES	925011	2204329		2572826
	EXPENSES ON INTERNAL EXAMINATION	925014	0		0
	Gifts to Others	925016	0		0
	Participation Fee - Conference/Training	925017	0		0
	Festival Celebration Expenses - other than Independence/Republic D	925018	80000		4950
	Independence/Republic Day Celebration expenses	925019	43657		40725
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	140829		160114
	Expenditure on Food/Beverages - in house training/temporary trainir	925023	233022		298882
	Freight and Incidental expenses on Inventory Balances Written Off	925026	0		0
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	2595083		3829921
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0		0
	OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	84183		0
	Briefcase Reimbursement	925031	7000		0
	Operational / Running Expenses of Hospital	925032	0		0
	COMPENSATION PAID TO LAND EVACUATIES	922701	0		0
	Operating Expenses of DG Set-Other than Residential	925001	894427		917485
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0		0
	HORTICULTURE EXPENSES	925005	24760		22500
	Operational/Running Expenses of Kendriya Vidyalay	925006	2628727		1874376
	Operational/Running Expenses of Other Schools	925007	0		0
	TENDER EXPENSES	925008	0		0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	2572116		3999951
	WATER CHARGES	925012	0		0
	EXPENSES ON DEPARTMENTAL MEETING	925013	42000		2500
	CONSUMPTION OF LOOSE TOOLS	925015	7733		392752
	MISCELLANEOUS EXPENSES	925020	573853		337338
	Share of Beneficiaries in Regulated Power	925024	0		0
	OPERATING EXPENSES OF DG SET - Residential	925025	200000		199492
	PRELIMINARY EXPENSES	710101	0		0
	OTHER DEFERRED REVENUE EXPENDITURE	710201	0		0
	IPO/ BUY BACK- Expenses				
	IPO/ BUY BACK- FILING FEES	925201	0		0
	IPO/ BUY BACK-LEGAL EXPENSES	925202	0		0
	IPO/ BUY BACK-LISTING FEES	925203	0		0
	IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0		0

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	IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0		0
	IPO/ BUY BACK-PRINTING & STATIONARY	925206	0		0
	IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING	925207	0		0
	IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy Back	925208	0		0
	IPO/ BUY BACK-AUDIT FEE	925209	0		0
	IPO/ BUY BACK- POSTAGE	925210	0		0
	Post Share Issue Expenses				
	SHARE ISSUE EXPENSES WRITTEN OFF	941901	0		0
	SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0		0
	DEPOSITARY EXPENSES	941903	0		0
	EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0		0
	SHARE ISSUE EXPENSES				
	Filing Fees	710401	0		0
	Legal Expenses	710402	0		0
	Listing Fees	710403	0		0
	Lead Manager Fees & Expenses	710404	0		0
	Registrar's Expenses	710405	0		0
	Printing & Stationary	710406	0		0
	Advertisement/Publicity & Marketing Expenses	710407	0		0
	Other Miscellaneous IPO Expenses	710408	0		0
	Audit Fee	710409	0		0
		sub-total	**12331719**		**14653812**
	Exchange rate variation (Debit)				
	EXCHANGE RATE VARIATION (LOSS)	923801	0		0
	ERV (LOSS) ALLOCATED TO UNITS	980514	0		0
		sub-total	**0**		**0**
	Auditors remuneration				
	STATUTORY AUDIT FEES	923101	0		0
	TAX AUDIT FEES	923102	0		0
	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0		0
	PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATTERS	923104	0		0
	PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVICES	923105	0		0
	OTHER MATTERS	923106	0		0
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0		0
	COST AUDIT FEES	923108	60046		63122
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	7555		5379
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0		0
		sub-total	**67601**		**68501**
	Director expenses				
	DIRECTORS SITTING FEES	923001	0		0
	Research and development expenses				
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0		0
	EXP. ON REGULATED POWER	925029	5793562		317609
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-5793562		-317609
		Total	**0**		**0**
	CO/ Regional Office Allocation to Units				
	Generation, Administration and Other Expenses <Corporate/Regiona	**929999**	11442610		16955644
	Generation, Administration and Other Expenses <PID>	**929995**	0		0
	Generation, Administration and Other Expenses <Corporate/Regiona	**980403**	0		0
		Total (Generation & Adm	**11442610**		**16955644**

	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	Expenses transferred to EDC				
	REPAIRS AND MAINTENANCE- BUILDING	980110	0		0
	REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIF	980111	0		0
	REPAIRS AND MAINTENANCE- OTHERS	980112	0		0
	RENT/HIRING CHARGES	980114	0		0
	RATES AND TAXES	980115	0		0
	INSURANCE	980116	0		0
	SECURITY EXPENSES	980117	0		0

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	ELECTRICITY EXPENSES	980118	0	0
	TRAVELLING & CONVEYANCE	980119	0	0
	EXPENSES ON VEHICLES/STAFF CARS	980120	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0	0
	ADVERTISEMENT PUBLICITY	980122	0	0
	ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0	0
	PRINTING & STATIONERY	980124	0	0
	OTHER EXPENSES	980125	0	0
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	0
	DESIGN & CONSULTANCY-FOREIGN	980127	0	0
	LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
	LOSSES ON SALE OF ASSETS	980130	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	980131	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	0
	LAND ACQUISITION & REHABILITATION	980133	0	0
	Remuneration to Auditors	980152	0	0
	Generation, Administration and Other Expenses <Corporate/Regiona	980193	0	0
	EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	0
		sub-total	**0**	**0**
	Expense transferred to contract and consultancy expenses			
	REPAIRS AND MAINTENANCE	980202	0	0
	ADMINISTRATION AND OTHER EXPENSES	980203	0	0
	Remuneration to Auditors	980209	0	0
	REPAIR AND MAINTENANCE	980303	0	0
	ADMINISTRATION AND OTHER EXPENSES	980304	0	0
	Generation, Administration and Other Expenses <Corporate/Regiona	980603	0	0
		Transfer to Consulta	**0**	**0**
	Expenses transferred to Deposit Works			
	Generation, Adm & Other exps- Recoverable from Deposit Works	980701	0	0
	PROVISIONS			
	Bad and doubtful debts provided			
	BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/ CONSTRUCTION CC	950503	0	0
		sub-total	**0**	**0**
	Bad and doubtful advances / deposits provided			
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	2627000
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
		sub-total	**0**	**2627000**
	Bad and doubtful Interest / claims provided			
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	939708
	DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
		sub-total	**0**	**939708**
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	735237	0
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	**735237**	**0**
	Shortage in store & spares provided			
	SHORTAGE IN STORE	**950801**	**0**	**0**
	Provision for contingencies- No link in this sheet			
	PROVISION FOR CONTINGENCIES	**951001**	0	0
	Provision against diminution in the value of investment			
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	**951101**	0	0
	Provision for project expenses			
	PROJECT EXPENSES PROVIDED FOR	**951201**	0	0
	Provision for loss on fixed asset/store			
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	0	0

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	LOSS ON STORE PROVIDED FOR	951302	0		0
		sub-total	**0**		**0**
	Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	**951501**	0		0
	Provision for expenditure on CAT Plan	**951401**	0		0
	Others				
	PROVISION FOR OTHER EXPENSES	**952001**	0		0
	CO/ Regional Office Allocation to Units				
	Provisions <Corporate/Regional Office>	959999	0		4370
	Provisions <PID>	959995	0		0
	Provisions <Corporate/Regional Office>	980407	0		0
		Allocated to Units	**0**		**4370**
	Expense transferred to EDC	Less :			
	PROVISIONS	980161	0		0
	Provisions <Corporate/Regional Office>	980197	0		0
		Transfer to EDC	**0**		**0**
	Expense transferred to contract and consultancy expenses	Less :			
	Provisions	980211	0		0
	PROVISIONS	980308	0		0
	Provisions <Corporate/Regional Office>	980607	0		0
		Transfer to Consulta	**0**		**0**
	Provisions transferred to Deposit Works	**980707**	0		0

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	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	Salaries, wages, allowances				
	SALARY AND ALLOWANCES (DIRECTOR)	900101	0		0
	DEARNESS ALLOWANCE (DIRECTOR)	900102	0		0
	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0		0
	HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0		0
	INCENTIVE (DIRECTOR)	900105	0		0
	COMPANY LEASED ACCOMMODATION	900106	0		0
	LEAVE ENCASHMENT (DIRECTOR)	900107	0		0
	FOREIGN SERVICE CONTRIBUTION	900108	0		0
	OTHER ALLOWANCE (DIRECTOR)	900109	0		0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - I	900110	0		0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACT	900111	39759271		31187424
	DEARNESS ALLOWANCE (EXEC)	900112	40876540		28576934
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0		0
	HOUSE RENT ALLOWANCE (EXEC)	900114	1511647		1446264
	INCENTIVE (EXEC)	900115	300		0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2459609		1914656
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0		0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	219350		152270
	NEWS PAPER ALLOWANCE(EXEC)	900119	0		0
	HINDI ALLOWANCE (EXEC)	900120	0		0
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0		0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0		0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	4304008		2626110
	TRANSPORT ALLOWANCE (EXEC)	900124	0		0
	ELECTRICITY SUBSIDY (EXEC)	900125	0		0
	CANTEEN SUBSIDY (EXEC)	900126	0		0
	HONORARIUM (EXEC)	900127	3500		0
	Earned Leave Encashment (Executive)	900128	6338313		1053361
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	12510124		9495069
	WASHING ALLOWANCE (EXEC)	900130	0		0

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	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0		0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	3345438		2681685
	Casual/Optional Leave Encashment (Executive)	900133	0		0
	HPL Encashment (Executive)	900134	1794386		0
	OTHER ALLOWANCE (EXEC)	900135	0		0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (	900136	0		0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOF	900140	3469160		9806029
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	3544089		8952043
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0		0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	92051		451932
	INCENTIVE (SUPERVISOR)	900144	0		0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	201903		620607
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0		0
	WASHING ALLOW (SUPERVISOR)	900147	0		0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	600		24280
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0		0
	HINDI ALLOWANCE (SUPERVISOR)	900150	0		0
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0		0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVIS	900152	0		0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0		0
	TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0		0
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0		0
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0		0
	HONORARIUM (SUPERVISOR)	900157	0		0
	Earned Leave Encashment (Supervisor)	900158	2557243		2418083
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	558416		1771941
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0		0
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	105420		349285
	Casual/Optional Leave Encashment (Supervisor)	900162	0		0
	HPL Encashment (Supervisor)	900163	949455		1400657
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (	900164	0		0
	OTHER ALLOWANCE (SUPERVISOR)	900165	0		0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	53597309		60061038
	DEARNESS ALLOWANCE (WORKMEN)	900167	54476775		54528209
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0		0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	3462364		3900585
	INCENTIVE (WORKMEN)	900170	500		500
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3411570		3850874
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0		0
	WASHING ALLOW (WORKMEN)	900173	0		0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	121340		124600
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	0		0
	HINDI ALLOWANCE (WORKMEN)	900176	0		0
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0		0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKME	900178	0		0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0		0
	TRANSPORT ALLOWANCE (WORKMEN)	900180	0		0
	ELECTRICITY SUBSIDY (WORKMEN)	900181	0		0
	CANTEEN SUBSIDY (WORKMEN)	900182	0		0
	HONORARIUM (WORKMEN)	900183	0		0
	Earned Leave Encashment (Workmen)	900184	9521129		11948656
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	13011061		13108325
	OTHER ALLOWANCE (WORKMEN)	900186	0		0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0		0
	CASH HANDLING ALLOWANCES	900188	0		0
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	436229		476357
	Casual/Optional Leave Encashment (Workmen)	900190	0		0
	HPL Encashment (Workmen)	900191	2368377		3420588
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (	900192	0		0
	WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0		0
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	5007305		1069112
	VRS TO EXECUTIVES-EXGRATIA	900301	0		0
	VRS TO EXECUTIVES- NOTICE PAY	900302	0		0
	VRS TO SUPERVISOR-EXGRATIA	900303	0		0

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	VRS TO SUPERVISOR-NOTICE PAY	900304	0	0
	VRS TO WORKMEN-EXGRATIA	900305	0	0
	VRS TO WORKMEN-NOTICE PAY	900306	0	0
	Perks & Allowances (Cafeteria)-Director-Canteen Allowance/Meal Vo	900601	0	0
	Perks & Allowances (Cafeteria)-Director-Children Education Allowanc	900602	0	0
	Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0
	Perks & Allowances (Cafeteria)-Director-Professional Updation Allow	900604	0	0
	Perks & Allowances (Cafeteria)-Director-Conveyance / Transport Allo	900605	0	0
	Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0
	Perks & Allowances (Cafeteria)-Director-Vehicle Repair & Maintenanc	900607	0	0
	Perks & Allowances (Cafeteria)-Director-Domestic Help Allowance	900608	0	0
	Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0
	Perks & Allowances (Cafeteria)-Director-Newspaper / Professional Lit	900610	0	0
	Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0
	Perks & Allowances (Cafeteria)-Director-House Upkeep Allowance	900612	0	0
	Perks & Allowances (Cafeteria)-Director-Self Development Allowance	900613	0	0
	Perks & Allowances (Cafeteria)-Director-Club Membership Allowance	900614	0	0
	Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0
	Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0
	Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal V	900626	1652715	1498320
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowar	900627	2207033	1556599
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	662191	628708
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allov	900629	1024396	984521
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport All	900630	2643916	2199729
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	596709	425989
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintena	900632	980625	782161
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	413611	340091
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	576207	419567
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional L	900635	1160868	913123
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	384892	310361
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	467299	296864
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowanc	900638	1125867	838872
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowanc	900639	197073	174496
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	32853	16212
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	3483839	2772380
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	682027	157806
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWA	900651	97257	244026
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOV	900652	121277	363192
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALL	900653	45222	185638
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMEN	900654	94116	366145
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	364982	976680
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRAT	900656	174238	469281
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	0	25833
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVA	900658	0	76269
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOW	900659	128309	474382
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & I	900660	94528	204306
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWA	900661	42204	242912
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATI	900662	170653	365705
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	163491	235616
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWA	900664	0	20835
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	55949	200762
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTEI	900666	25357	31314
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLC	900667	0	0
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWAI	900676	2992291	3442775
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOW	900677	1364166	1516071
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLC	900678	894729	1047349
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMEN	900679	1580572	1737681
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	3858981	4510784
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATI	900681	2981570	3332723
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	216581	256712
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVAT	900683	1066619	1061796
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOW/	900684	1561693	1872942
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & M	900685	606206	666715

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	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWAN	900686	1152315	1241620
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATIC	900687	2595459	2832835
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1272473	1352083
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWAN	900689	13213	17645
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	1464043	1654778
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTEN	900691	474417	541337
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLO	900692	59741	63728
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	4093	0
		sub-total	**314043648**	**303365743**
	Gratuity and contribution to provident fund (including administration fees)			
	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0
	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (DIRECTOR)	900202	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (I	900203	0	0
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	8364746	6336777
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	1175000	714296
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900214	11110951	8132581
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	811968	2031105
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOI	900241	17500	183690
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(S	900243	952097	2579007
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	10766194	11760051
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	1962440	1713267
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900253	14663839	15643678
	PF ADMINISTRATION CHARGES	900261	1042177	945483
	EQUITY DEPOSIT LINKED INSURANCE	900262	0	0
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
	EPS ADMINISTRATION CHARGES	900265	0	0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	2286736	2522836
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATIC	900267	0	0
		sub-total	**53153648**	**52562771**
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	0	29625
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	2154794	2088172
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	1934739	1766766
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	2816038	3036720
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	353808	136404
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE	900415	892	147453
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0	1259
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAX	900417	85836	164430
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXA	900418	6076	17671
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN LAWS	900419	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0	0
	LIVERIES AND UNIFORMS	900422	7980	7980
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	40678	0
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	0	0
	AWARDS TO EMPLOYEES	900427	10725	0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	201600	164400
	TRANSPORT FACILITY	900429	0	403884
	COST OF MEDICINE/APPLIANCES ETC.	900430	703156	372239
	Conveyance/Transport expenses of employees-other than residence	900431	0	0
	EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0
	GROUP INSURANCE PREMIUM	900433	0	0
	POL expenses of transport vehicles used for employees-other than re	900434	0	0
	PROJECT COMMISSIONING AWARD	900435	0	0
	OTHER COMPENSATION TO EMPLOYEES	900439	0	0
	Membership Fee-Clubs other than Sports and Health Club	900440	0	0
	MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	0

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	MEMBERSHIP FEES-OTHERS	900442	0	0
	Membership Fee-Sports Club	900443	0	0
	Membership Fee-Health Club	900444	0	0
	Initial Membership Fee-Clubs	900445	0	0
	Rebate of additional interest on HBA	900446	0	0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXEC	900447	515500	396000
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPE	900448	34850	123250
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WOR	900449	725625	826875
	OTHER EXPENSES	900450	0	11800
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROV	900451	11813782	11720693
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PRO	900452	0	-40628
	Memento	900453	115000	100000
	Memento - Actuarial	900454	0	-72171
		sub-total	**21521079**	**21402822**
	Leave Salary & Pension Contribution			
	Leave Salary & Pension Contribution	**900501**	0	0
	CO/ Regional Office/PID Allocation to Units			
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	63631770	58079355
	Employees' Remuneration and Benefits <PID>	909995	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
		Total	**63631770**	**58079355**
	Total (Employee Remuneration and Benefits)			
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	0	0
	Gratuity, Contribution to provident fund & pension scheme (includin	980102	0	0
	STAFF WELFARE EXPENSES	980103	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	0	0
		Transfer to EDC	**0**	**0**
	Transfer to Works	750400, 750401		
	Employee cost transferred to contract and consultancy expenses	Less :		
	EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0
	EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980602	0	0
		Transfer to Consulta	**0**	**0**
	Employee cost transferred to deposit works			
	Employee Remm & Benefits- Recoverable from Deposit Works	980702	**0**	**0**

NOTE NO. 2 FINANCE CHARGES

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
	Interest			
	Government of India loan			
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0
	Interest on Government of India loan allocated to units	980501	0	0
		sub-total	**0**	**0**
	Bonds			
	INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM BOND	940202	0	0
	INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM BOND	940203	0	0
	INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM BOND	940204	0	0
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	0	0
	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	0	0
	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS	940207	0	0
	INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON CUM BONDS	940208	0	0
	INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM BONDS	940209	0	0
	INTEREST ON 1A SERIES 2013 `8.18%' SECURED TAX FREE NON CUM	940210	0	0
	INTEREST ON 1B SERIES 2013 `8.43%' SECURED NON TAXABLE NON C	940211	0	0
	INTEREST ON 2A SERIES 2013 `8.54%' SECURED TAX FREE NON CUM	940212	0	0
	INTEREST ON 2B SERIES 2013 `8.79%' SECURED TAX FREE CUM BONI	940213	0	0

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	INTEREST ON 3A SERIES 2013 `8.18%' SECURED TAX FREE NON CUM	940214	0	0
	INTEREST ON 3B SERIES 2013 `8.92%' SECURED TAX FREE NON CUM	940215	0	0
	INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM NON CC	940216	0	0
	INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM NON CC	940217	0	0
	INTEREST ON T-SERIES 8.50% SECURED TAXABLE NON CUM NON CON	940218	0	0
	Interest on Bonds allocated to units	980502	0	0
		sub-total	**0**	**0**
	Foreign loan			
	INTEREST ON FOREIGN LOAN	940301	0	0
	Interest on Foreign loan allocated to units	980503	0	0
		sub-total	**0**	**0**
	Term loan			
	INTEREST ON TERM LOAN	940401	246221009	299470855
	INTEREST ON STL	940501	0	0
	Interest on Term loan allocated to units	980504	0	0
		sub-total	**246221009**	**299470855**
	Cash credit facilities /WCDL			
	INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
	Interest on Cash credit facilities/WCDL allocated to units	980505	0	0
		sub-total	**0**	**0**
	Other interest charges			
	INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0
	Other interest charges allocated to units	980506	0	0
		sub-total	**0**	**0**
	Loss on Hedging Transactions			
	Loss on Hedging Transactions	940801	0	0
	Loss on Hedging Transactions allocated to units	980518	0	0
		sub-total	**0**	**0**
	Bond issue/service expenses			
	BROKERAGE	941001	0	0
	COMMITMENT FEES	941002	0	0
	FEES OF MANAGER TO ISSUE	941003	0	0
	STATUTORY PRESS ANNOUNCEMENT	941004	0	0
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
	LISTING FEES	941006	0	0
	PRINTING AND STATIONARY	941007	0	0
	ADVERTISEMENT AND PUBLICITY	941008	0	0
	AUDIT FEES AND EXPENSES	941009	0	0
	APPLICATION FEES/ FILING FEES	941010	0	0
	LEGAL EXPENSES	941011	0	0
	BANKERS HANDLING CHARGES	941012	0	0
	EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0
	TAXES, DUTIES AND OTHER EXPENSES	941014	0	0
	OTHER ISSUE EXPENSES	941015	0	0
	Bond issue/ service expenses allocated to units	980507	0	0
		sub-total	**0**	**0**
	Royalty			
	ROYALTY	941401	0	0
	Royalty allocated to units	980511	0	0
		sub-total	**0**	**0**
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0	31778
	Commitment fee allocated to units	980509	0	0
		sub-total	**0**	**31778**
	Guarantee fee on loan			
	GUARANTEE FEE ON GOI LOAN	941301	0	0
	GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0	0

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	GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0
	Guarantee fee on loan allocated to units	980510	0	0
		sub-total	**0**	**0**
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	24283	19558
	OTHER CHARGES	942002	124723	187382
	Other finance charges allocated to units	980513	0	0
	LC CHARGES- INDIAN CURRENCY	941501	0	0
	LC CHARGES- FOREIGN CURRENCY	941502	0	0
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	18772	16271
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0	0
	BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
	Bank charges allocated to units	980512	0	0
		sub-total	**167778**	**223211**
	Exchange difference regarded as adjustment to Interest Cost	940701	0	0
	Exchange difference regarded as adjustment to Interest Cost allocate	980517	0	0
		sub-total	**0**	**0**
	Interest adjustment on account of FERV	**949001**	0	0
	CO/ Regional Office Allocation to Units			
	Interest and Finance Charges <Corporate/Regional Office>	949999	4618	6886
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	**4618**	**6886**
		Total (Interest and Finance charges)		
	Expense transferred to EDC	Less :		
	INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA LOAN	980140	0	0
	INTT. ON BORROWED MONEY-BONDS	980141	0	0
	INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0
	INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	980143	0	0
	INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0	0
	INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0	0
	BOND ISSUE/SERVICE EXPENSES	980146	0	0
	COMMITMENT FEE	980147	0	0
	GUARANTEE FEE ON LOAN	980148	0	0
	OTHER FINANCE CHARGES	980149	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980195	0	0
		Transfer to EDC	**0**	**0**
	Expense transferred to contract and consultancy expenses			
	INTEREST AND FINANCE CHARGES	980204	0	0
	INTEREST AND FINANCE CHARGES	980309	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980605	0	0
	EXCHANGE RATE VARIATION	980205	0	0
		Transfer to Consulta	**0**	**0**
	Expense transferred to Deposit Works			
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	**980705**	0	0

NOTE NO. 2 DEPRECIATION

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
	DEPRECIATION			
	LAND- LEASE HOLD	930121	2328312	2328312
	LAND/RIGHT TO USE	930122	1003392	1003392
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	11666292	11601509
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	16590162	16534745
	BUILDING CONTAINING WORKSHOP	930302	100344	100344
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	4605396	4605396
	OFFICE BUILDINGS-PERMANENT	930304	614772	614772
	OFFICE BUILDINGS-TEMPORARY	930305	0	0
	STORES AND GODOWN BUILDINGS	930306	235368	235368

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	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, S	930321	7380300	6234442
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROME	930601	343260315	343006670
	GENERATING PLANT AND MACHINERY	930701	164119295	163752024
	PLANT AND MACHINERY-SUB STATION	930801	1828049	1761288
	TRANSMISSION LINES	930901	981984	981984
	PLANT AND MACHINERY-OTHERS	931001	2311362	2311260
	CONSTRUCTION PLANT AND EQUIPMENT	931101	3762898	3916039
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	261408	261408
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	191460	189370
	POWER SUPPLY SYSTEM-POWER PLANT	931401	23256	63
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	35544	35544
	Vehicles other than Motor Car/Jeep	931501	763638	695880
	Motor Car/Jeep	931502	60884	38292
	AIRCRAFT/BOATS	931601	50940	50940
	FURNITURE, FIXTURES AND EQUIPMENT	931701	958523	1008515
	COMPUTERS	931801	301586	885738
	COMMUNICATION EQUIPMENTS	931901	396075	358147
	OFFICE EQUIPMENTS	932001	590738	606814
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AN	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	0	148501
	OTHER ASSETS	932501	1135646	1022602
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	362997	360639
		Depreciation for the y	**565920936**	**564649998**
	Depreciation adjustment of account of FERV	939001	0	0
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	2867264	3050855
	Depreciation <PID>	939995	0	0
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	**2867264**	**3050855**
		Total (Depreciatior	**568788200**	**567700853**
	Depreciation transferred to EDC/ Units			
	DEPRECIATION DURING CONSTRUCTION	980160	0	0
	Depreciation <Corporate/Regional Office>	980194	0	0
		Transfer to EDC	**0**	**0**
	Depreciation transferred to contract and consultancy expenses			
	DEPRECIATION	980206	0	0
	DEPRECIATION	980305	0	0
	Depreciation <Corporate/Regional Office>	980604	0	0
		Transfer to Contract & Cor	**0**	**0**
	Depreciation transferred to deposit works			
	Depreciation- Recoverable from Deposit Works	980703	**0**	**0**

NOTE NO. 2 PRIOR PERIOD EXPENDITURE

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
	Income			
	PRIOR PERIOD INCOME-SALE OF POWER	860101	0	0
	Advance Against Depreciation Written Back	860103	0	0
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	0
	OTHER PRIOR PERIOD INCOMES	860121	0	0
		Total (Prior Period Inc	**0**	**0**
	Expenditure			
	EMPLOYEES REMUNERATION AND BENEFITS	950401	-122577	0
	REPAIR AND MAINTENANCE	950403	0	0
	FINANCE COST	950424	0	0
	DEPRECIATION & AMORTIZATION EXPENSES	950425	0	142550
	OTHERS	950450	435872	-1497209

NHPC LIMITED

	Total (Prior Period Exper		**313295**	**(1354659)**
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	-30916	43480
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
		Allocated to Units	**(30916)**	**43480**
		Prior Period (Net)		
	Extra-ordinary Income / Expenses			
	Income			
	Interest from Beneficiary States on overdue amount	841402	0	0
	Expenses			
		Net Expenses	**0**	**0**
	Expenses transferred to EDC			
	Prior period expenses			
	PRIOR PERIOD EXPENSES	980165	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	0
		Transfer to EDC	**0**	**0**
	Prior period income	980179	0	0
	Expense transferred to contract and consultancy expenses			
	PRIOR PERIOD ITEMS	980207	0	0
	PRIOR PERIOD ADJUSTMENTS	980307	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980606	0	0
		Transfer to Consulta	**0**	**0**
	Expense transferred to Deposit Works	**980706**	**0**	**0**

NOTE NO. 2 Tax Expenses

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
	Current Tax			
	INCOME TAX PROVISION	970501	0	0
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0
	DEFERRED TAX ACCOUNT	970510	0	0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0
	DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX LIABILTIES (NE	970512	0	0

DETIALS OF EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS

	Particulars	Linkage	Period ended on 31st	Period ended on
	Direct Expenses			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	**0**	**0**
	Employees' Remuneration and benefits			
	Salaries, Wages, Allowances and benefits			
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0	0
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
		sub-total	**0**	**0**
	Gratuity and contribution to provident fund			
	Gratuity, Contribution to provident fund & pension scheme (including	960113	0	0

NHPC LIMITED

Name of Project : **SEWA-II POWER STATION**

Annexure - I (A)
Amount in Rs.

Details of Allocation of Corporate Office Management Expenses/Regional Office Expenses **upto 31.03.2016**

	Other Income (GL 849995 & 849999)	GEN. ADMN & OTHER EXPENSES (GL 929995& 929999)	PROVISION (GL 959995 & 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL 909995 & 909999)	FINANCE CHARGES (GL 949995& 949999)	DEPRECIATION (GL 939995 & 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959994 & 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	(7,32,360)	25,92,030	-	1,12,05,750	3,310	6,03,430	(22,090)	1,36,50,070
ii)Reg. Off. Exp.	(32,774)	2,88,127	-	35,04,988	8	78,762	(22,329)	38,16,782
iii) PID - Siliguri	-	-	-	-		-		-
Sub-total	**(7,65,134)**	**28,80,157**	**-**	**1,47,10,738**	**3,318**	**6,82,192**	**(44,419)**	**1,74,66,852**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(5,56,070)	24,79,550	-	1,17,64,060	1,680	6,23,050	10,500	1,43,22,770
ii)Reg. Off. Exp.	(36,259)	3,38,049	-	36,22,346	22	1,01,719	(11,578)	40,14,299
iii) PID - Siliguri	-	-	-	-	-	-		-
								-
Sub-total	**(5,92,329)**	**28,17,599**	**-**	**1,53,86,406**	**1,702**	**7,24,769**	**(1,078)**	**1,83,37,069**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(5,36,750)	24,39,600	-	1,16,84,640	(430)	6,22,240	60	1,42,09,360
ii)Reg. Off. Exp.	(10,412)	3,21,479	-	32,22,393	9	89,545	93	36,23,107
iii) PID - Siliguri	-	-	-	-	-	-	-	-
								-
Sub-total	**(5,47,162)**	**27,61,079**	**-**	**1,49,07,033**	**(421)**	**7,11,785**	**153**	**1,78,32,467**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(6,08,000)	25,00,000	-	1,15,50,000	-	6,20,000	-	1,40,62,000
ii)Reg. Off. Exp.	(56,163)	4,83,775	-	70,77,593	19	1,28,518	14,428	76,48,170
iii) PID - Siliguri	-	-	-	-	-	-	-	-
								-
Sub-total	**(6,64,163)**	**29,83,775**	**-**	**1,86,27,593**	**19**	**7,48,518**	**14,428**	**2,17,10,170**
Total	**(25,68,788)**	**1,14,42,610**	**-**	**6,36,31,770**	**4,618**	**28,67,264**	**(30,916)**	**7,53,46,558**

NHPC LIMITED FARIDABAD

Annexure: VII

Management's Responsibility Statement for preparation of Director's Responsibility Statement

This is to certify that the Annual Accounts of Sewa-II Power Station *(name of Unit)* for the financial year 2015-16 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
iv) that the accounts are prepared on going concern basis.
v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Signature of Head of Project **Signature of Head of Finance**

Place: Mashka (J&K)
Date: 24/Apr/2016

Annexure: VIII

COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFOCERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Name of Project: Sewa-II Power Sation

a. We have reviewed financial results for the period ended 31st March 2016 of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief:

i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"

ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31st March 2016. Which are fraudulent, illegal or violative of the Company's Code of Conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the auditors and management

i. Significant changes in internal control over financial reporting during the period ended 31st March 2016

ii. Significant changes in accounting policies during the period ended 31st March 2016 and that the same have been disclosed in the notes to the financial results; and

iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Signature of Head of Project **Signature of Head of Finance**

Place: Mashka (J&K)

Date: 24/Apr/2016

T.R. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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Annexure: IX

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Sewa-II Power station (Name of Unit) for the year 2015-16 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	Power Station is having total 116.136 hectare land comprising Freehold/ Right to use/ Lease hold. (i) The Power Station is having freehold land of 0.45 hectare at Pathankot. The title deeds are held in the name of NHPC. (ii) Out of the total land of 67.041 hectare on Lease deeds in the state of J&K, mutation is pending is respect of 7.7175 hectare (Rs 19.44 lacs). However, lease deed is get to be executed by the State Govt. of J&K in respect of the whole lease hold land of 67.041 hectare. (iii) Power Station is having 48.645 hectare Forest/ Govt. Land right to use.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	NIL
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not Applicable

For Gupta Gupta & Associates

Chartered Accountants

(Firm Regn. No. 001728N)

(CA RAKESH KUMAR GUPTA)

Partner

M.No. 093301

Place- Mashka

Date- 24/Apr/2016

NHPC LIMITED NHPC FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS CA

Annexure -XI

Name of Unit **SEWA-II POWER SATION**

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2016

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	4302XX				
	430321	Dismantaling of Temporary Field Hostel and Construction of 12 nos. Bachelor accommodation at Sewa-II Pwer Station, Mashka (CW--160)	1,03,84,008	15/04/2016	The work has been started & under progress
	4305XX				
	4309XX				
	4312XX				

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.

It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

Signature
Head of Finance

Signature
Head of Project/Power Station/Unit

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOC CHARTERED ACCOUNTANTS

Annexure -XII

Name of Unit **SEWA-II POWER STATION**

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2016

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	4501XX							
2	450207	SDM Basholi,J & K	Advance for purchase of land of 78 Kanals.	30.03.2012	84,05,315	51,66,694	32,38,621	Total Advance given=Rs.84.05 Lacs Adj. Recived & adjusted =51.66 Lacs Provision for the same has already been made.
	450207	SDM BANI, Govt of J&K	Purchase of Land	16.04.2013	10,00,000	-	10,00,000	100% Advance Letter no NH/Sewa-II/(LA)/14-434 dated 09.01.15 issued to SDM, Bani for early adjustment . Provision for the same has already been made.
		Total of 450207			**94,05,315**	**51,66,694**	**42,38,621**	
3	4503XX							
4	660401	Commissioner Secretary,Fishieries & Forests	Advance against provision of budget under X-Env. & Ecology.(Fishieries related work including infrastructure & equipments.	25.01.2012	25,00,000	10,60,400	14,39,600	Total Advance given=Rs.25.00 Lacs Adj. Recived & adjusted =10.60 Lacs Provision has been made for doubtful advances.
	660407	SDM Bani, Govt of J&K	Compensation of water mills located at Dharore & Fatehpur.	2012-13 (05.10.12)	7,17,932	5,93,889	1,24,043	Total advance given of Rs.7,17,932/-, Adjustment of Rs. 5,93,889/- has been received & adjusted.
	660407	Dy. Commissioner Commercial Tax Lakhanpur	Advance Entry Tax Deposit to J&K Govt.	2015-16			1,23,512	Running advance given for supplies to be received.
	660407	Dy. Commissioner Excise Toll Tax Lakhanpur	Advance Toll Tax Deposit to J&K Govt.	2015-16			16,739	Running advance given for supplies to be received.
		Total of 660407					**2,64,294**	
5	6607XX							
6	6608XX							

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature
Head of Finance

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

Annexure-XIII

Name of Unit: **Sewa-II Power Station, Mashka, J&K**

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE					
DETAILS OF FOREIGN CURRENCY EXPENDITURE					
EXPENDITURE ON	ADVICE NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
i) KNOW HOW	-	-	-		
ii) INTEREST	-	-	-		
iii) OTHER MISC. MATTERS*	As below	As below	-		

DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	ACCOUNT HEAD (GL Code)	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EXPENDITURE ON	Corpoarte Office / RO Office				
a) DOWN PAYMENT					
b) FINANCING CHARGES		-			
c) COMMITMENT FEE		-			
d) WORK PAYMENT					
Name of party					
	Sub Total for Work Payment (d)		-		
e) ADM. & DOCUMENTATION CHARGES					
f) AGENT FEES					
f) TRAVELING EXPENSES					
g) OTHER EXP (IF ANY, TO BE SPECIFIED) - MILESTONE PAYMENT					
TOTAL OTHER MISC. MATTER			-		

DETAILS OF EARNINGS IN FOREIGN EXCHANGE	ADVICE NO./ VOUCHER NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EARNINGS					
i) INTEREST					
ii) OTHER (IF ANY, TO BE SPECIFIED)					

Reconciliation of Expenditure in Foreign Currency on Accrual Basis

Closing Balance of Sundry Creditors in Foreign Currency as on Balance Sheet date i.e.31.03.2016	
Add Payments made during the period	-
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 31.03.2015	
Total expenditure in foreign currency on accrual basis	

NHPC LIMITED FARIDABAD

BALANCE SHEET
(As on 31.03.17)

SEWA-II POWER STATION
MASHKA (J&K)

FINANCIAL YEAR 2016-17

NHPC LIMITED
FARIDABAD

Name of the Unit : SEWA-II POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2017

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
ASSETS				
(1) NON-CURRENT ASSETS				
a) Property Plant & Equipment	2.1	72894,41,145	78460,04,761	83861,24,300
b) Capital Work In Progress	2.2	9,89,361	103,53,622	20,51,070
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	229,82,098	239,50,600	249,53,992
e) **Financial Assets**				
i) Investments	3.1	-	-	-
ii) Loans	3.2	-	147,83,517	143,13,774
iii) Others	3.3	-	-	-
f) Other Non Current Assets	4	54,35,100	54,35,100	54,42,134
(2) CURRENT ASSETS				
a) Inventories	5	259,10,246	134,32,113	138,33,338
b) **Financial Assets**				
i) Investments	6	-	-	-
ii) Trade Receivables	7	-	-	-
iii) Cash & Cash Equivalents	8	1,08,148	50,331	2,36,407
iv) Bank balances	9	-	-	-
v) Loans	10	-	109,90,772	109,37,431
vi) Others	11	30,396	10,285	46,516
c) Current Tax Assets (Net)	12	-	-	-
d) Other Current Assets	13	155,97,852	146,35,931	134,41,368
TOTAL ASSETS		**73604,94,346**	**79396,47,032**	**84713,80,330**
(3) Regulatory Deferral Account Debit Balances	14	-	-	-
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**73604,94,346**	**79396,47,032**	**84713,80,330**
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15.1	-	-	-
(b) Other Equity	15.2	6988,04,385	7490,45,897	8469,24,031
(2) LIABILITIES				
NON-CURRENT LIABILITIES				
a) **Financial Liabilities**				
i) Borrowings	16.1	-	-	-
ii) Trade Payables				
Total outstanding dues of micro enterprises and small enterprises				
Total outstanding dues of Creditors other than micro enterprises and small enterprises				
iii) Other financial liabilities	16.2	7,22,445	8,88,634	4,38,352
b) Provisions	17	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-
d) Other non-current Liabilities	19	-	-	-
(3) CURRENT LIABILITIES				
a) **Financial Liabilities**				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		32,45,764	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		277,21,789	283,90,128	308,48,407
ii) Other financial liabilities	20.2	244,16,804	248,33,329	374,81,512
b) Other Current Liabilities	21	391,48,740	311,91,117	385,55,048
c) Provisions	22	327,92,942	257,40,728	243,62,473
d) Current Tax Liabilities (Net)	23	-	-	-
(4) FUND FROM G.O.	15.3	65336,41,477	70795,57,199	74927,70,507
TOTAL EQUITY & LIABILITIES		**73604,94,346**	**79396,47,032**	**84713,80,330**

Significant Accounting Policies	1	
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32	
Disclosure on Financial Instruments and Risk Management	33	
Other Explanatory Notes to Accounts	34	
Disclosure on First time adoption of IND AS	35	

Note 1 to 35 form integral part of the Accounts

SEWA-II POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

NHPC LIMITED FARIDABAD

For Gupta Gupta & associates
Chartered Accountants
(Firm Regn. No.001728N)

(CA Tripti Mittal)
Partner
M.No. 504467

(Anil Kumar Nanda)
Head of Finance

(Bikram Singh)
Head of Project

Place: Mashka (J&K)
Date: 17th April-2017

NHPC

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2017

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2017	For the Year ended 31st March, 2016
INCOME			
i) Revenue from Operations	24	21419,14,044	23702,75,174
ii) Other Income	25	1503,42,132	275,22,290
TOTAL INCOME		**22922,56,176**	**23977,97,464**
EXPENSES			
i) Generation and Other Expenses	26	3435,87,597	3883,48,506
ii) Employee Benefits Expense	27	4952,22,249	4445,47,404
iii) Finance Cost	28	1801,06,482	2464,59,793
iv) Depreciation & Amortization Expense	29	5695,23,239	5691,65,066
TOTAL EXPENSES		**15884,39,567**	**16485,20,769**
Profit before Exceptional items,Rate Regulated Activities and Tax		**7038,16,609**	**7492,76,695**
Exceptional items		-	-
PROFIT BEFORE TAX		**7038,16,609**	**7492,76,695**
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		**7038,16,609**	**7492,76,695**
Movement in Regulatory Deferral Account Balances	31	-	-
Impact of Tax on Regulatory Deferral Accounts		-	-
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**7038,16,609**	**7492,76,695**
Profit for the year from continuing operations (A)		**7038,16,609**	**7492,76,695**
Profit from discontined operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME			
(i) Items that will not be reclassified to profit or loss			
- Remeasurements of the defined benefit plans		(53,67,987)	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-
- Equity Investment		-	-
Less: Income Tax on Equity Investment		-	-
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Other Comprehensive Income (B)=(i+ii)		**(53,67,987)**	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		**6984,48,622**	**7492,76,695**

Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted

Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34
Disclosure on First time adoption of IND AS	35

Note 1 to 35 form integral part of the Accounts
SEWA-II POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

NHPC LIMITED FARIDABAD

For Gupta Gupta & associates
Chartered Accountants
(Firm Regn. No.001728N)

(CA Tripti Mittal)
Partner
M.No. 504467

(Anil Kumar Sanada)
Head of Finance

(Bikram Singh)
Head of Project

Place: Mashka (J&K)
Date: 17th April-2017

NOTE NO. 1: SIGNIFICANT ACCOUNTING POLICIES AND COMPANY INFORMATION

(i) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares. The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LTD., NHPC Office Complex, Sector-33, Faridabad, Haryana -121003. The Company is primarily involved in the generation and sale of bulk power to State Power Utilities. Other business includes providing consultancy and project management & supervision.

(ii) Basis of preparation

(a) Statement of Compliance

These financial statements are prepared on accrual basis of accounting in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable. These are the Company's first Ind AS financial statements and Ind AS 101 'First Time Adoption of Indian Accounting Standards', has been applied.

For all the periods upto and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

These financial statements are the first financial statements of the company under Ind AS. Refer note 35 for an explanation of how the transition from previous GAAP to Ind AS has affected the company's financial position, financial performance and cash flows.

(b) Basis of Measurement

The financial statements have been prepared on accrual basis of accounting under historical cost convention, except for following financial assets and financial liabilities which are measured at fair value:

- Certain financial assets and liabilities measured at fair value.
- Plan assets of defined employee benefit plans.

The methods used to measure fair values are discussed further in note 33.

(c) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded to the nearest crores (upto two decimals) for the company. However at Unit level, figures are presented in rupees.

(d) Use of estimates and management judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures including contingent assets and liabilities at the balance sheet date. The estimates and management's judgements are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Critical judgements in applying accounting policies

- Determining whether an arrangement contains a lease

Appendix C, Ind AS 17 'Determining whether an arrangement contains a lease' requires an assessment of whether:

fulfilment of the arrangement is dependent on the use of a specific asset or assets (the asset), and

-the arrangement conveys a right to use the asset.

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

The Company enters into power purchase agreements with beneficiaries.Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amount to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance income so as to achieve a constant rate on the Lease Receivable outstanding.

In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue on a straight-line basis over the lease term. The respective leased assets are included in the balance sheet based on their nature.

Key sources of estimation of uncertainty

i) Useful life of property, plant and equipment

The estimated useful life of property, plant and equipment is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Useful life of the assets of the generation of electricity business is determined by the CERC Tariff Regulations in accordance with Schedule II of the Companies Act, 2013.

ii) Recoverable amount of property, plant and equipment

The recoverable amount of plant and equipment is based on estimates and assumptions regarding in particular the expected market outlook and future cash flows associated with the power plants. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount and could result in impairment.

iii) Post-retirement benefit plans

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increases and the inflation rate. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have a material impact on the resulting calculations.

iv) Revenues

The Company records revenue from sale of power based on Tariff rates approved by the CERC, as per the principles of Ind AS 18. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

v) Provisions and contingencies

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events has been made on the basis of best judgement by management regarding the probability of exposure to potential outflow of economic resources. Such estimation can change following unforeseeable developments.

NHPC LIMITED FARIDABAD

applied in the preparation of financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

1.0 Property, plant and equipment (PPE)

a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

e) After initial recognition, Property, Plant & Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.

f) Payments made/ liabilities created provisionally towards compensation, rehabilitation and other expenses relatable to land in possession are treated as cost of land.

g) Assets over which the Company has control, though created on land not belonging to the company are included under Property, Plant & Equipment.

h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant & Equipment are capitalized.

i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of the inventory.

j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.

k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

a) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.

b) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and

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subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

c) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under "Expenditure Attributable to Construction" and carried under "Capital Work in Progress" and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to Profit or Loss.

3.0 Investment Property

Upto March 31, 2015, Investment Property were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April1, 2015).

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are carried at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

Transfers to or from investment property is made when and only when there is a change in use.

4.0 Intangible Assets

a) Upto March 31, 2015, Intangible assets were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.

e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.

b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress. Exchange differences on monetary items related to acquisition of fixed assets entered upto 31st March 2016 are adjusted to the carrying cost of fixed assets/ Capital Work-in-Progress for projects under construction.

after 01.04.2016 are recognised as income or expenses in the period in which they arise in Profit or Loss.

d) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

6.0 Regulatory Deferral Account Balances

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Profit or Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by Central Electricity Regulatory Commission (CERC), the regulator, to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as a Regulatory Asset and corresponding Regulatory Income is recognised, as per IND AS 114, Regulatory Deferral Accounts, if it fulfils the conditions for such recognition laid down in the ibid Standard. On commissioning of the Project, such regulatory deferral account balances are amortized/ liquidated in proportion to depreciation recovered through tariff in relation to such balances.

b) Exchange differences arising on translation or settlement of monetary items entered into on or after 01.04.2016 recognized in the Statement of Profit & Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory deferral account balances'. Regulatory deferral accounts balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

c) Regulatory deferral account balances are evaluated at the end of each year to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the regulatory deferral balances are derecognised.

d) Regulatory deferral account balances are tested for impairment at the end of each year.

7.0 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

• Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

• Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

• Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

8.0 Investments in subsidiaries and joint ventures

Investments in equity shares of subsidiaries and joint ventures are carried at cost.

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial assets or to exchange financial asset or

reverts to recognising impairment loss allowance based on 12 month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in profit or loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipments and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

11.0 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable to the issue of financial liabilities. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in profit or loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

a) Grants in the form of non-monetary assets such as land and other resources are recognised at fair value and presented as deferred income which is recognized in the Profit and Loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset.

b) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

14.0 Provisions, Contingent Liabilities and Contingent Assets

a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the statement of profit and loss or in the carrying amount of an asset if another standard permits such inclusion.

b) If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/ independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

d) Contingent assets are disclosed in the financial statements on the basis of judgment of management when inflow of economic benefits is probable.

15.0 Revenue Recognition and Other Income

a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.

b) Revenue from the sale of power is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

c) The price which the Company can charge from its customer for the electricity sold by it is determined by CERC in accordance with CERC tariff regulations. The ibid tariff regulation provide that generating company can recover the foreign exchange rate variation on actual basis i.e. when foreign currency loan is repaid after commercial operation date (COD). As the financial statements are prepared on accrual basis, exchange difference resulting from restating long term foreign currency monetary items on the reporting date are charged to

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same on actual basis arising out of CERC tariff regulations is recognized through deferred foreign currency fluctuation recoverable/payable account and adjusted from the year in which the same is recovered/ paid. Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per the CERC Tariff Regulations are accounted as 'Regulatory deferral account balances' and adjusted from the year in which the same is recovered/paid. Accordingly, there is no impact on the profit or loss of the period.

d) Recovery towards deferred tax items recognized till March 2009 are accounted for when the same materialises as current tax.

e) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

f) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

g) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

h) Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

i) Dividend income is recognized when right to receive the same is established.

j) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

k) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

16.0 Employee Benefits

i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss or included in the carrying amount of an asset if another standard permits such inclusion in the periods during which services are rendered by

the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and contribution to Social Security Scheme are accounted as defined contribution plan.

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's gratuity scheme, Retired Employees Health Scheme (REHS), provident fund scheme, allowance on retirement/death and memento on superannuation to employees are in the nature of defined benefit plans.

The liability or asset recognised in the balance sheet in respect of gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Contributions to the scheme and actuarial gains or losses are recognised in profit or loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to profit or loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

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the qualifying assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) Depreciation on Property, Plant & Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.

c) i) Depreciation on Property, Plant & Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) Depreciation in respect of following items of PPE is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.

f) Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.

g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.

h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

j) Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.

m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.

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capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the profit or loss.

b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to Statement of Profit and Loss in the year in which such decision is taken.

d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.

e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

Income tax expense comprises current and deferred tax. Tax is recognised in the profit or loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

a) Current tax

i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws enacted or substantively enacted at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).

ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences and

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tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

ii) The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

iv) Deferred tax is recognised in profit or loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in profit or loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for in the year of acceptance.

22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

b) Electricity generation is the principal business activity of the company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

c) The company is having a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally

transaction price i.e. lump sum upfront payments.

ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amounts to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

i. For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance income so as to achieve a constant rate on the Lease Receivable outstanding.

ii. In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the balance sheet based on their nature and depreciated over its economic life.

24.0 Statement of Cash Flows

a) **Cash and Cash equivalent:**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in the relevant Accounting Standard.

25.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

NHPC LIMITED FARIDABAD

NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2017

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 201
			IUT	Others	IUT	Others								
i)	Land – Freehold	18173103	0	0	0	0	0	18173103	0			0	18173103	1817310
ii)	Land – Leasehold	65727673	0	0	0	0	0	65727673	12510428	2325972	0	14836400	50891273	5321724
iii)	Roads and Bridges	301631357	0	0	0	0	0	301631357	66146950	11666292	0	77813242	223818115	2354844(
iv)	Buildings	841621773	0	13698874	0	30387	0	855290260	159625319	29029443	0	188654762	666635498	6819964
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	6502790075	0	751979	0	0	0	6503542054	1976848657	343377134	0	2320225791	4183316263	452594141
vii)	Generating Plant and machinery	3112808832	0	1093566	0	19176274	0	3094726124	921097211	163390538	-5184341	1079303408	2015422716	219171162
viii)	Plant and machinery Sub station	30168875	0	0	0	0	0	30168875	9973346	1863072	0	11836418	18332457	2019552
ix)	Plant and machinery Transmission lines	13832647	0	0	0	0	0	13832647	5327896	981984	0	6309880	7522767	850475
x)	Plant and machinery Others	42989668	0	676233	0	0	0	43665901	9467837	2355916	0	11823753	31842148	3352183
xi)	Construction Equipment	44804132	0	2910272	0	327622	0	47386782	17610974	3693850	-73006	21231818	26154964	2719315
xii)	Water Supply System/Drainage and Sewerage	12837146	0	0	0	0	0	12837146	1736126	452868	0	2188994	10648152	1110102
xiii)	Electrical installations	1049398	0	0	0	0	0	1049398	227895	58800	0	286695	762703	82150
xiv)	Vehicles	9653359	0	0	0	0	0	9653359	3609413	897264	0	4506677	5146682	604394
xv)	Aircraft/ Boats	536234	0	0	0	0	0	536234	229796	50940	0	280736	255498	30643
xvi)	Furniture and fixture	14887179	0	760420	0	15000	0	15632599	5993295	994294	-5421	6982168	8650431	889388
xvii)	Computers	6257520	0	505857	0	41964	0	6721413	3482210	804392	-41962	4244640	2476773	277531
xviii)	Communication Equipment	5024091	0	8500	0	0	0	5032591	1886487	402782	0	2289269	2743322	313760
xix)	Office Equipments	8975530	0	121108	0	7800	0	9088838	3066771	622080	-2787	3686064	5402774	590875
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	
xxi)	Other assets	16776836	0	1328920	0	24000	0	18081756	5704116	1145084	-8767	6840433	11241323	1107272
xxii)	Tangible Assets of minor value >750 and < Rs 5000	2175729	0	399342	0	3217	0	2571854	2171669	399201	-3199	2567671	4183	406
	Total	**11052721157**	**0**	**22255071**	**0**	**19626264**	**0**	**11055349964**	**3206716396**	**564511906**	**-5319483**	**3765908819**	**7289441145**	**784600476**
	Previous year	11028174936	170280	25808363	109409	1323013	0	**11052721157**	2642050636	564935150	-269390	3206716396	7846004761	838612430

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. NIL (Previous year Rs. NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. 0.1944 CRORES (Previous year Rs. 0.1944 CRORES) covering an are of 7.7175 hectare (Previous year 7.7175 hectare) are yet to be executed/passed.'

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st Marc 2016
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	0	0	0	0	0	0	0	0	0	0	0	0	
	Previous year							0				0	0	

NOTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if required. 0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st Marc 2016
			IUT	Others	IUT	Others								
i)	Land– Right to Use	30041789	0	0	0	0	0	30041789	6091189	1003392	0	7094581	22947208	239506
ii)	Computer Software	827603	38955	31746	0	0	0	898304	827603	20511	15300	863414	34890	
	Total	30869392	38955	31746	0	0	0	30940093	6918792	1023903	15300	7957995	22982098	239506
	Previous year	30869392						30869392	5915400	1003392		6918792	23950600	249539

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2016

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	18173103	0	0	0	0	0	18173103	0			0	18173103	18173103
ii)	Land – Leasehold	65798009	0	0	0	70336	0	65727673	10182116	2328312	0	12510428	53217245	55615893
iii)	Roads and Bridges	301631357	0	0	0	0	0	301631357	54480658	11666292	0	66146950	235484407	247150699
iv)	Buildings	838773090	0	2851113	0	2430	0	841621773	130098977	29526342	0	159625319	681996454	708674113
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	6496606607	0	6469011	0	285543	0	6502790075	1633673908	343260500	-85751	1976848657	4525941418	4862932699
vii)	Generating Plant and machinery	3105979596	0	7263374	0	434138	0	3112808832	756960495	164136716	0	921097211	2191711621	2349019101
viii)	Plant and machinerySub station	28241183	0	1927692	0	0	0	30168875	8145297	1828049	0	9973346	20195529	20095886
ix)	Plant and machineryTransmission lines	13832647	0	0	0	0	0	13832647	4345912	981984	0	5327896	8504751	9486735
x)	Plant and machinery Others	42630975	0	358693	0	0	0	42989668	7156475	2311362	0	9467837	33521831	35474500
xi)	Construction Equipment	44090301	0	760880	0	47049	0	44804132	13871601	3762898	-23525	17610974	27193158	30218700
xii)	Water Supply System/Drainage and Sewerage	12837146	0	0	0	0	0	12837146	1283258	452868	0	1736126	11101020	11553888
xiii)	Electrical installations	1049398	0	0	0	0	0	1049398	169095	58800	0	227895	821503	880303
xiv)	Vehicles	8016917	0	1716802	0	80360	0	9653359	2784891	824522	0	3609413	6043946	5232026
xv)	Aircraft/ Boats	536234	0	0	0	0	0	536234	178856	50940	0	229796	306438	357378
xvi)	Furniture and fixture	14386353	15000	573210	20103	67281	0	14887179	5082091	958523	-47319	5993295	8893884	9304262
xvii)	Computers	4915680	120280	1410778	65376	123842	0	6257520	3156437	301586	24187	3482210	2775310	1759243
xviii)	Communication Equipment	5037251	0	0	0	13160	0	5024091	1499703	396075	-9291	1886487	3137604	3537548
xix)	Office Equipments	8264870	7800	881706	0	178846	0	8975530	2596009	590738	-119976	3066771	5908759	5668861
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	15559475	24000	1231921	20430	18130	0	16776836	4574306	1135646	-5836	5704116	11072720	10985169
xxii)	Tangible Assets of minor value >750 and < Rs.5000	1814744	3200	363183	3500	1898	0	2175729	1810551	362997	-1879	2171669	4060	4193
	Total	11028174936	170280	25808363	109409	1323013	0	11052721157	2642050636	564935150	-269390	3206716396	7846004761	8386124300
	Previous year	10875632565	387493	142219827		1812455	11747506	11028174936	2077847117	563498105	705414	2642050636	8386124300	8797854486

Please check the figures mannually and make correction if required.

Explanatory Note: -

1) Title deeds/title in respect of freehold land amounting to Rs. NIL (Previous year Rs. NIL) covering an area of .NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. 0.1944 CRORES (Previous year Rs. 0.1944 CRORES) covering an area of 7.7175 hectare (Previous year 7.7175 hectare) are yet to be executed/passed.'dare yet to be executed/passed.'

NHPC LIMITED FARIDABAD

NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION					NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016		As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others									
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0		0	
	Total	0	0	0	0	0	0	0	0	0	0	0		0	
	Previous year							0				0		0	

NOTE NO. 2.4 Other Intangible Assets

0 0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION					NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016		As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others									
i)	Land– Right to Use	30041789	0	0	0	0	0	30041789	5087797	1003392	0	6091189		23950600	2495399
ii)	Computer Software	827603	0	0	0	0	0	827603	827603	0	0	827603		0	
	Total	30869392	0	0	0	0	0	30869392	5915400	1003392	0	6918792		23950600	2495399
	Previous year	42625857					-11756465	30869392	6238178	1151893	-1474671	5915400		24953992	3638767





Annexure to Note 2.1 & 2.4 as at
31.03.2017

1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	Arbitration award in f/o abdul Rashid Mallick for the work - Rock Cutting t o adit-II road from RD-840-1435 mtrs.	410301	77090
2	12Nos bachlor accomodation, mashka executive fild hostel	410321	13621784
3	Arbitration award in f/o abdul Rashid Mallick for the work - Rock Cutting t o adit-II road from RD-840-1435 mtrs.	410601	352022
4	Arbitration award in f/o abdul Rashid Mallick for the work - Rock Cutting t o adit-II road from RD-840-1435 mtrs.	410604	399957
5	Arbitration award in f/o abdul Rashid Mallick for the work - Rock Cutting t o adit-II road from RD-840-1435 mtrs.	410701	80690
6	DOOR-SEALING RING OF MIV (BHEL PART DRAWING NO. 22120115101)	410714	833128
7	PRESSURE RELIEF VALVEWITH LIMIT SWITCH HAVING1NO+1NC(4 TERMINAL)OPERATING PRESSURE: 0.49 KG/CM2 3 NOS	410714	37281
8	TRANSFORMER OIL PUMP SET 5HP,3PH,50HZ,415V,S1-DUTY ,SIZE 100X100, HEAD 15M MAKE/M: FLOW WELL, 1143T	410714	142467
9	HP MSR 930 ROUTER	410806	28500
10	ELECTRICALLY OPERATED 5 TON WINCH REVERSIBLE COMPLETE WITH MOTOR(10/15HP),	411001	676233
11	DOUBLE BED, GODREJ, FIONA KING 12 NOS	411707	231744
12	MCAFEE NEXT GEN. FIREWALL NGF-325, MIN 6 GIGABIT ETHERNET PORT,1 MGT. PORT (RJ45), IPV6., ACCESSORI	411805	477357
13	PAPER SHREDDER HEAVY	412020	121108
14	CEILING FAN 1200MM WITHOUT REGULATOR	412801	14256
15	EXHAUST FAN 250 MM SWEEP, METAL BODY	412801	26952
16	CEILING FAN 900MM SWEEP WITHOUT REGULATOR, KAITAN,ECR MODEL	412801	15336
17	WALL FAN 400 MM SWEEP	412801	35235
18	TILE CUTTER, 1300 WATT, TRUMAX	412801	2338
19	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	69300
20	HAND HELD MOISTURE IN OIL METER COMPLETE WITH ALL ACCESSORIES , MAKE VAISALA, MODEL :MM70(PPMKIT)	411130	316034
21	SOFA SET TO SR. OFFICER	411702	24720
22	SOFA TWO SEATERS TO SR. OFFICER	411702	11194
23	CENTRE TABLE TO SR. OFFICER	411702	6996
24	SEVEN SEATER SOFA SET	411707	97501
25	BAR CABINET WOODEN SIZE 110X48X115 CM WITH DECORATIVE FRONT	411707	51826
26	PUFFY SIZE 40X40X40 CM COVERED WITH SUPERIOR QUALITY CLOTH AND CUSHIN(2 nos)	411707	17930
27	WOODEN STOOL(2 nos)	411707	14134
28	FIRE PLACE SUPERIOR QUALITY WOOD SIZE 90X90X100 CM(TRIANGULAR) AND HIGHT 100 CM	411707	33765
29	FINGER PRINT BASED ATTENDANCE RECORDING SYSTEM MAKE MATRIX MODEL COSEC DOOR FOT(2nos)	412503	59540
30	STORAGE WATER HEATER 25 LTR.	412503	90000
31	REFRIGERATOR 80 LITER CAPACITY MAKE VIDEOCON MODEL VC090 PSH-FDW(12 nos)	412505	98400
32	INTERLOCKING MACHINE	412801	4945
33	LIGHT WEIGHT BAJAJ IRON AUTOMATIC	412801	1250
34	PUFFI TO SR.OFFICER(2nos)	412801	3732
35	SIDE TABLE TO SR. OFFICER	412801	3358
36	PVC CUSHIONED CHAIR (SUPREME ORNATE) (10nos)	412801	21760
37	HEAT PILLAR DOUBLE ROD 1500/1600W(25 nos)	412801	95900
38	SUBMERSIBLE PUMP, 35 HP, HEAD-50MTR., DISCHARGE- 1000LPM, SPEED 2	411130	293060
39	35HP STAR DELTA STARTER PANEL,3PHASE,415V	411130	63079
40	PORTABLE TRUE CHANNEL VIBRATION DATA COLLECTOR CUM ANALYSER A	411130	1469732
41	SILICAGEL CONDITIONER POWER 5 KW CAP 25 KG TEMP 50 DEGREE TO 15	411130	475627
42	SUBMERSIBLE PUMP, 35 HP, HEAD-50MTR., DISCHARGE- 1000LPM, SPEED 2	411130	292740
43	STEEL ALMIRAH SMALL SIZE 50 X 30 X 17 OFFICE TYPE.	411701	5486
44	GODREJ REGENCY CHAIR MODEL : PCH - 7003DX(6NOS)	411701	55647
45	GODREJ GALLOP CHAIR 9T02AS(10NOS)	411701	128684
46	AIR FRYER PRESTIGE MODEL PMAF 1.0	411707	10305
47	Center table wooden with sunmica top	411707	70488
48	MOBILE SET DUAL SIM MODEL LAVA A-67 (05 nos)	411902	8500
49	MOBILE SET DUAL SIM MODEL LAVA A-67 (02 nos)	412801	12750
50	HD LED TV 32" VIDEOCON MODEL-LEDTVVJU32HH02FK PIXUS(23 NOS)	412501	497770
51	HD LED TV 32", 40"& 50" VIDEOCON MODEL-LEDTVVJU32HH02FK PIXUS(20N	412501	402411
52	DIGITAL CAMERA MAKE SONY MODEL DSC-WX 500(03 NOS.)	412503	68355
53	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE(4 nos)	412503	112444
54	JUICER MIXER GRINDER MAKE- SUJATA, 900W (2 nos)	412801	9020
55	SCHOOL DESK DOUBLE(14 nos)	412801	69608
56	OFFICE CHAIR WITH HANDLE WITH CUSHION(2NOS)	412801	3886
57	TEACHERS TABLE, 36X24X30	412801	9716
	Total		22255071

1.2 Addition on account of others (Transfer In from Subsidiary companies)

Sl. No	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
	Total		0.00			

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1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	MICROSOFT OFFICE STD 2016 SNGL OPLC	412201	18370	Corporate office	100	IUA16-100-153401/Q2-13
2	MICROSOFT OFFICE STD 2016 SNGL OPLC	412201	18370	Corporate office	100	IUA16-100-153401/Q2-14
3	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEARS	412201	2215	Corporate office	100	IUA16-100-153401/Q4-23
	Total		38955			

NHPC LIMITED FARIDABAD

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2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No	Particular of assets	Head of account	Gross block Addition (Rs.)
1	Temp. F.Hostel Bulding at Mashka	410326	1
2	4 DOOR WARDROBE	411702	8000
3	VIVA MAGNETIC CYCLE 550	411702	7000
4	BATTERY 200AH	412020	7800
5	32" TOSHIBA TV/LCD	412501	24000
6	LUMINIOUS INVERTER 600VA	412801	3200
7	300 HP CLASS WHEEL DOZER	411105	229198
8	DSL 1504G SHDSL ROUTER /MODEM PAIR	411806	7975
9	HP DC 7000 DESKTOP PC WITH 18.5" TFT MONITOR	411801	33989
10	SEALING RING OF MIV ROTOR MIV AND ACCESSORIES	410714	80000
11	capital spares transfered to Inventory as per INDAS-26 requirement (No. of items-1	410714	19096274
12	12 NOS. BACHELOR ACCOMMODATION AT MASHKA- EXECUTIVE FIELD HOS	410321	30386
13	Safety helmet with head light & rechargeable battery - Pelican Light 2640	412801	17
14	P-4 Diamond Core Bits:(a)DDB 52/430 P-4 item no.369913(No.3-Rs.14927/)(b)DDB	411116	98424
	Total		19626264

2.2 Deduction on account of others (Transfer out to Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	Total		0			

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
	Total		0





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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 31st March, 20
i)	Roads and Bridges	-				
ii)	Buildings	10353622	4227137		13591398	98936
iii)	Railway sidings	-				
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				
v)	Generating Plant and Machinery	-				
vi)	Plant and Machinery - Sub station	-				
vii)	Plant and Machinery - Transmission lines	-				
viii)	Plant and Machinery - Others	-				
ix)	Construction Equipment	-				
x)	Water Supply System/Drainage and Sewerage	-				
xi)	Other assets awaiting installation	-				
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				
xiii)	Survey, investigation, consultancy and supervision charges	-				
xiv)	Expenditure on compensatory Afforestation	-				
xv)	Expenditure attributable to construction *	-				
	Less: Provided for	-				
	Sub total (a)	**10353622**	**4227137**	**-**	**13591398**	**9893**
	*** For addition during the period refer Note No. 32**					
	Construction Stores (for valuation refer Accounting Policy no.10)	-			-	
	Less : Provisions for construction stores	-			-	
	Sub total (b)	**0**	-	-	-	
	TOTAL	**10353622**	**4227137**	**-**	**13591398**	**9893**
	Previous year	**2051070**	11181621	(27956)	2851113	**10353**

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Annexure to Note 2.2

CUMMULATIVE EDC (Amount in Rupees)

Particulars	Linkage	31-03-2017	31-03-2016	01-04-2015
A. EMPLOYEES BENEFITS EXPENSES				
Salaries, wages, allowances	437501	1017133999	1017133999	1017133999
Gratuity and contribution to provident fund (including administration fees)	437502	178629985	178629985	178629985
Staff welfare expenses	437503	97942763	97942763	97942763
Leave Salary & Pension Contribution	437504	0	0	0
Sub-total(a)		**1293706747**	**1293706747**	**1293706747**
Less: Capitalized During the year/Period	438103	1293706747	1293706747	1293706747
Sub-total(A)		**0**	**0**	**0**
B. REPAIRS AND MAINTENANCE				
Building	437510	22169632	22169632	22169632
Machinery	437511	25011852	25011852	25011852
Others	437512	96952430	96952430	96952430
Rent	437514	48737196	48737196	48737196
Rates and taxes	437515	4296505	4296505	4296505
Insurance	437516	1901734	1901734	1901734
Security expenses	437517	113238098	113238098	113238098
Electricity Charges	437518	63030225	63030225	63030225
Travelling and Conveyance	437519	24390542	24390542	24390542
Expenses on vehicles	437520	32796465	32796465	32796465
Telephone, telex and Postage	437521	17340836	17340836	17340836
Advertisement and publicity	437522	9632380	9632380	9632380
Entertainment and hospitality expenses	437523	640419	640419	640419
Printing and stationery	437524	8811260	8811260	8811260
Remuneration to Auditors	437552	88240	88240	88240
Design and Consultancy charges:			0	0
- Indigenous	437526	3025035	3025035	3025035
- Foreign	437527	0	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	112860640	112860640	112860640
Expenditure on land not belonging to corporation	437532	0	0	0
Land acquisition and rehabilitation	437533	0	0	0
Loss on assets/ materials written off	437528	89185	89185	89185
Losses on sale of assets	437530	238134	238134	238134
Other general expenses	437525	28685753	28685753	28685753
Sub-total (b)		613936561	613936561	613936561
Less: Capitalized During the year/Period	438102	613936561	613936561	613936561
Sub-total(B)		**0**	**0**	**0**
C. FINANCE COST				
i) Interest on :				
a) Government of India loan	437540	0	0	0
b) Bonds	437541	0	0	0
c) Foreign loan	437542	0	0	0
d) Term loan	437543 and 44	1365336107	1365336107	1365336107
e) Cash credit facilities /WCDL	437545	0	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0	0
Loss on Hedging Transactions	437555	0	0	0
ii) Bond issue/ service expenses	437546	243766	243766	243766
iii) Commitment fee	437547	603345	603345	603345
iv) Guarantee fee on loan	437548	0	0	0
v) Other finance charges	437549	17616493	17616493	17616493
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0	0
Sub-total (c)		**1383799711**	**1383799711**	**1383799711**
Less: Capitalized During the year/Period	438105	1383799711	1383799711	1383799711
Sub-total (C)		**0**	**0**	**0**

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D. EXCHANGE RATE VARIATION (NET)				
i) ERV (Debit balance)	437550	1155922	1155922	1155922
Less: ii) ERV (Credit balance)	437551	-880899	-880899	-880899
Sub-total (d)		**275023**	**275023**	**275023**
Less: Capitalized During the year/Period	438108	275023	275023	275023
Sub-total(D)		**0**	**0**	**0**
E. PROVISIONS	437561	0	0	0
Sub-total(e)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438106	0	0	0
Sub-total(E)		**0**	**0**	**0**
F. DEPRECIATION & AMORTISATION	437560	157468616	157468616	157468616
Sub-total (f)		**157468616**	**157468616**	**157468616**
Less: Capitalized During the year/Period	438104	157468616	157468616	157468616
Sub-total(F)		**0**	**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)				
Prior period expenses	437565	24533827	24533827	24533827
Less Prior period income	437579	3006387	3006387	3006387
Sub-total (g)		21527440	21527440	21527440
Less: Capitalized During the year/Period	438107	21527440	21527440	21527440
Sub-total (G)		**0**	**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES				
i) Income from generation of electricity – precommissioning	437570	5859147	5859147	5859147
ii) Interest on loans and advances	437571	139655961	139655961	139655961
iii) Miscellaneous receipts	437572	77592075	77592075	77592075
iv) Profit on sale of assets	437573	432845	432845	432845
v) Provision not required written back	437574	100565431	100565431	100565431
vi) Hire charges/ outturn on plant and machinery	437575	3511198	3511198	3511198
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0	0
Sub-total (h)		**327616657**	**327616657**	**327616657**
Less: Capitalized During the year/Period	438101	327616657	327616657	327616657
Sub-total (H)		**0**	**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	661569494	661569494	661569494
Less: Capitalized During the year/Period	438109	661569494	661569494	661569494
Sub-total(I)		**0**	**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**3804666935**	**3804666935**	**3804666935**
Less: Capitalized During the year/Period		**3804666935**	**3804666935**	**3804666935**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**	**0**

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Provision for Doubtful Deposits *4			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Explanatory Note: -			
i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - **For Corporate Office only**			
ii) Advance due by firms or private companies in which any Director of the Company is a Director or member			
iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.			

NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS (Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. Bank Deposits with more than 12 Months Maturity	-	-	-
B. Lease Rent receivable	-	-	-
C. Interest recievable on lease	-	-	-
TOTAL	-	-	-

NOTE NO. 4 OTHER NON-CURRENT ASSETS (Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES			
Secured (considered good)	-	-	-
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	42,33,949	42,38,621	62,53,700
Less : Provision for expenditure awaiting utilisation certificate	42,33,949	42,38,621	62,53,700
Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *1	-	-	-
Sub-total	-	-	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES			
i) DEPOSITS			
- Unsecured (considered good)	54,35,100	54,35,100	54,35,100
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-
	54,35,100	**54,35,100**	**54,35,100**
ii) Other advances			
- Unsecured (considered good)	-	-	7,034
- Unsecured (considered doubtful)	-	-	-
	-	-	**7,034**
C. Others			
i) Defferred Foreign Currency Fluctuation			
Deferred Foreign Currency Fluctuation Assets	-	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-	-
	-	-	-
ii) Deferred Cost on Employee loans given			
Secured - Considered Good	-	-	-
Employee loans - Unsecured	-	-	-
	-	-	-
TOTAL	**54,35,100**	**54,35,100**	**54,42,134**

Provision for doubtful Advances *1			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Provision for doubtful Deposits *2			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

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NOTE NO. 5 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
(Valuation as per Accounting Policy No. 10)			
Stores and spares	268,01,227	139,29,294	138,33,338
Stores in transit/ pending inspection	-	-	-
Loose tools	1,38,033	2,03,107	-
Scrap inventory	36,329	34,949	-
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	-
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	10,65,343	7,35,237	-
TOTAL	**259,10,246**	**134,32,113**	**138,33,338**
*1 **Provision for Obsolescence & Diminution in Value**			
Opening Balance	7,35,237		-
Addition during the year	3,91,904	7,35,237	
Used during the year			
Reversed during the year	61,798		
Closing balance	**10,65,343**	**7,35,237**	-
Explantory Note:			
i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	**3,91,904**	**7,35,237**	-
ii) Refer Note No. 34 for information of assets pledged with bank as security for related borrowings.			
iii) Events/circumstances led to the reversal of Write down value of inventories			

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total			

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment			
- Secured - Considered good			
- Unsecured - Considered Good	-	-	-
- Unsecured - Considered Doubtful	-	-	-
Less: Provision for doubtful debts *1	-	-	-
Other Trade Receivables			
- Secured - Considered good			
- Unsecured - Considered Good			
- Unsecured - Considered Doubtful			
Less: Provision for impairment	-	-	-
TOTAL	-	-	-
*1 **Provision for doubtful debts**			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Explanatory Note: -			
i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.			
ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above			
iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.			
iv) Refer Note No. 34 for receivable pledged as security.-**For Corporate Office only**			

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NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A	**Balances with banks**			
	• **With scheduled banks**			
i)	- In Current Account	64,028	156	1,85,209
ii)	- In deposits account			
	(Deposits with maturity of three months or less)	-	-	-
	• **With other banks**			
	- **In current account**			
	Bank of Bhutan	-	-	-
B	**Cheques, drafts on hand**	-	-	-
C	**Cash on hand**			
	Cash on hand	44,120	50,175	51,198
D	**Other Bank Balances**	-	-	-
	TOTAL	**1,08,148**	**50,331**	**2,36,407**
	Explanatory Note: -			
	1) Cash on hand -(Includes stamps on hand)	120	175	1,198
	2) Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A	**Balances with Banks**			
	Deposits with maturity of more three months but less than / upto 12 months	-	-	-
B	**Deposit account-Unpaid Dividend / Interest**	-	-	-
	TOTAL	-	-	-
	Explanatory Note: -			
	Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
OTHER LOANS			
Employees (including accrued interest)			
- Secured (considered good)	-	32,13,586	31,28,963
- Unsecured (considered good)	-	77,77,186	78,08,468
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-	-
	-	**109,90,772**	**109,37,431**
Contractor / supplier			
- Secured (considered good)			
- Unsecured (considered good)			
– Against bank guarantee			
– Others			
- Unsecured (considered doubtful)			
	-	-	-
Loan to State Government in settlement of dues from customer			
- Secured (considered good)			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)			
Less : Provisions for doubtful Other loans & advances			
	-	-	-
Advances to Subsidiaries / JV's	-	-	-
TOTAL	**-**	**109,90,772**	**109,37,431**

***1 Provisions for doubtful Employee loans & advances**			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Explanatory Note: -			
Loan & Advances due from directors or other officers of the company at the end of the period **- For Corporate Office only**			
Advance due by firms or private companies in which any Director of the Company is a Director or member **-For Corporate Office only**			

NHPC LIMITED FARIDABAD

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Others			
a) Claims recoverables	30,396	10,285	9,86,224
Less: Provisions for Doubtful Claims *1	-	-	9,39,708
Sub-total	**30,396**	**10,285**	**46,516**
b) **Interest Income accrued on Bank Deposits**	-	-	-
c) **Receivable from Subsidiaries / JV's**	-	-	-
d) **Interest recoverable from beneficiary**	-	-	-
e) **Lease Rent receivable-Current**	-	-	-
f) **Interest recievable on lease**	-	-	-
TOTAL	**30,396**	**10,285**	**46,516**
***1 Provisions for Doubtful Claims**			
Opening Balance	-	9,39,708	9,39,708
Addition during the year			
Used during the year			
Reversed during the year		9,39,708	
Closing balance	**-**	**-**	**9,39,708**

Explanatory Note:-

1) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kawar HE Projects which have been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC).

NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Advance Income Tax & Tax Deducted at Source	-	-	-
Less: Provision for Taxation	-	-	-
Net Income Tax Advance	**-**	**-**	**-**

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NOTE NO. 13 OTHER CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES			
Secured (considered good)			
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	-	-	-
Sub-total	-	-	-
B. Advances other than Capital Advances			
a) **Deposits**			
- Unsecured (considered good)	-	-	-
Less : Provision against demand raised by Govt Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *1	-	-	-
Sub-total	-	-	-
b) **Advance to contractor / supplier**			
- Secured (considered good)	-	-	-
- Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	35,36,786	17,03,894	25,45,153
Less : Provisions for expenditure awaiting utilization certificate	14,39,600	14,39,600	-
- Unsecured (considered doubtful)	-	-	26,27,000
Less : Provisions for doubtful advances *2	-	-	26,27,000
Sub-total	**20,97,186**	**2,64,294**	**25,45,153**
c) **Other advances - Employees**			
- Unsecured (considered good)	7,580	46,500	2,34,192
- Unsecured (considered doubtful)			
Sub-total	**7,580**	**46,500**	**2,34,192**
d) **Interest accrued on:**			
Loan to State Government in settlement of dues from customers	-	-	-
Others			
- Considered Good	-	-	-
- Considered Doubtful	-	-	-
Less: Provisions for Doubtful Interest *3	-	-	-
Sub-total	-	-	-
C. Others			
a) Expenditure awaiting adjustment	-	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-	-
Sub-total	-	-	-
b) Losses awaiting write off sanction/pending investigation	-	-	-
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	-	-
Sub-total	-	-	-
c) **Work In Progress**			
Construction work in progress(on behalf of client)	-	-	-
Consultancy work in progress(on behalf of client)	-	-	-
d) **Receivable on account of unbilled revenue**	-	-	-
e) **Prepaid Expenditure**	122,58,169	130,02,572	87,28,426
f) **Deferred Employee Costs**			
Secured - Considered Good	-	-	-
Unsecured	-	-	-
g) **Surplus / Obsolete Assets held for disposal**	12,34,917	13,22,565	19,33,597
h) **Others**	-	-	-
TOTAL	**155,97,852**	**146,35,931**	**134,41,368**
***1 Provisions for Doubtful Deposits**			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
***2 Provisions for doubtful advances (Contractors & Suppliers)**			
Opening Balance	-	26,27,000	26,27,000
Addition during the year			
Used during the year		26,27,000	
Reversed during the year			
Closing balance	-	-	**26,27,000**

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	***3 Provisions for Doubtful Accrued Interest**			
	Opening Balance	-	-	-
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance	-	-	-
	***4 Provision for project expenses awaiting write off sanction**			
	Opening Balance	-	-	-
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance	-	-	-
	***5 Provision for losses pending investigation/awaiting write off / sanction**			
	Opening Balance	-	-	-
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance	-	-	-
	Explanatory Note:-			
1	Loans and Advances due from Directors or other officers at the end of the year/ period **-For Corporate Office only**			
2	Advance due by Firms or Private Companies in which any Director of the Company is a Director or member - **For Corporate Office only**			
3	Receivable on account of unbilled revenue represents			
	Difference of grossing up of ROE			
	J&K water cess			
	RLDC Charges			
	Tax adjustment			
	MEA Sales			
	MAT Impact			
	Effective Tax rate			
	FERV			
	Others			
	(For Corporate Office Only)			
4	Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net realizable value.	12,34,917	13,22,565	19,33,597

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Opening Balance	-	-	-
Add: Movement in Regulatory Deferral Account Balances			-
a) Employee Remuneration & Benefits	-	-	
b) Generation & Other exps.	-	-	
c) Provisions	-	-	
d) Depreciation	-	-	
e) Finance Cost	-	-	
f) Other Income	-	-	
g) Exchange Differences on Monetary Items	-	-	
Add: Adjustment during the year			
Less: Amortisation / Impairment during the year			
Closing Balance	-	-	-
1) For details refer Note No.-34-Other Explanatory Notes to Accounts			

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Note 15.2 Other Equity (Amount in ₹)

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
1	Capital Reserve	-	-	-
2	Capital Redemption Reserve	-	-	-
3	Securities Premium Account	-	-	-
4	Bond Redemption Reserve	-	-	-
5	Self Insurance Fund	-	-	-
6	Corporate Social Responsibility Fund	-	-	-
7	Research & Development Fund	-	-	-
8	General Reserve	-	-	-
9	Retained Earnings			
	i) General Reserve - Opening Ind AS Adjustment	60,551	60,551	60,551
	ii) Other Equity - Ind AS Adjustment	(2,91,349)	(2,91,349)	-
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	5,86,561	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	-	-	-
	Transferred from OCI	(53,67,987)	-	
	Closing Balance Remeasurements of the defined benefit plans	(53,67,987)	-	-
	v) Surplus	7038,16,609	7492,76,695	8468,63,480
10	FVTOCI Reserve-			
	- Equity Instruments	-	-	-
	- Debt Instruments	-	-	-
	Total	**6988,04,385**	**7490,45,897**	**8469,24,031**
	*** Surplus**			
	Profit for the Year as per Statement of Profit and Loss	7038,16,609	7492,76,695	8468,63,480
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-	-
	Balance brought forward	-	-	-
	Add:			
	Amount Written Back From Bond Redemption Reserve	-	-	-
	Write Back From Capital Reserve	-	-	-
	Write Back From Other Reserve	-	-	-
	Amount Utilised From Self Insurance Fund	-	-	-
	Tax On Dividend Write Back	-	-	-
	Write Back From Corporate Social Responsibility Fund	-	-	-
	Write Back From Research & Development Fund	-	-	-
	Balance available for Appropriation	**7038,16,609**	**7492,76,695**	**8468,63,480**
	Less:			
	Transfer to Bond Redemption Reserve	-	-	-
	Transfer to Self Insurance Fund	-	-	-
	Transfer to General Reserve	-	-	-
	Transfer to Corporate Social Responsibility Fund	-	-	-
	Transfer to Research & Development Fund	-	-	-
	Dividend :			
	- Interim	-	-	-
	- Proposed	-	-	-
	Tax on Dividend			
	- Interim	-	-	-
	- Proposed	-	-	-
	Balance carried forward	**7038,16,609**	**7492,76,695**	**8468,63,480**





NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts) (Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
FUNDS FROM CORPORATE OFFICE	78282,47,333	83396,33,987	87766,60,353
C.O.(FDB)	3463,29,567	(19920,14,585)	(20573,31,474)
IUT Closing Entries - CO	-	-	-
L.O. MUMBAI	-	-	-
L.O. LUCKNOW	-	-	-
RO-JAMMU	304,57,894	254,45,806	175,27,634
RO-ITANAGAR	-	-	-
RO-SILIGURI	-	-	-
BAIRASIUL	(15,498)	(22,94,680)	(52,301)
RO-BANIKHET	45,347	-	3,80,358
LOKTAK	-	-	73,539
SALAL	(8,802)	(13,01,539)	(2,07,130)
TANAKPUR	-	(95,549)	(7,204)
CHAMERA-I	242,79,105	236,08,117	231,90,947
URI - I	(10,140)	-	4,60,467
RANGIT	-	-	(53,455)
CHAMERA-II	-	21,13,647	(39,241)
DULHASTI	(3,34,197)	(2,45,972)	7,21,641
DHAULIGANGA-I	(996)	(3,193)	(50)
TEESTA-V	1,52,489	(3,22,895)	-
CHAMERA-III	(1,95,658)	-	(2,68,209)
CHUTAK	(22,577)	(8,962)	22,383
TLDP-III	(1,206)	(5,220)	(5,021)
PARBATI -II	2,27,698	5,71,688	5,62,907
PARBATI-III	(10,233)	3,70,726	(72,134)
SEWA-II	-	-	-
URI - II	(8,418)	1,228	18,62,451
KISHANGANGA	(31,524)	(24,41,163)	62,354
BURSUR	-	-	(2,97,734)
NIMMO BAZGO	(2,006)	20,94,241	2,40,736
TLDP-IV	(466)	-	-
TEESTA-IV	-	-	(92,471)
SUBANSARI LOWER	(4,314)	(9,94,622)	(36,745)
DIBANG	-	-	-
TAWANG I & II	-	-	-
KOTLIBHEL 1A	-	38,950	1,51,500
INVESTIGATION PROJECTS, UTTRAKHAND	-	-	-
RE CELL	-	-	1,72,766
WIND POWER PROJECTS, JAISALMER	-	-	-
BRRP	37,960	-	1,53,669
CHEQUE PAID ACCOUNT	919,20,000	1078,02,000	1222,02,000
CHEQUE COLLECTED ACCOUNT	(133,39,224)	(115,43,541)	(86,76,959)
COMMERCIAL - IUT	(22841,76,029)	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	3203,15,677	3293,10,779	3157,30,987
CENTRALIZED VENDOR PAYMENT ACCOUNT	1897,89,695	2598,37,951	2997,33,943
Total	**65336,41,477**	**70795,57,199**	**74927,70,507**

NHPC LIMITED FARIDABAD

NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)			
i) Provision for leave encashment			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
ii) Provision for REHS			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iv) Provision for Memento			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
B. OTHERS			
i) Provision For Committed Capital Expenditure			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
ii) Provision For Livlihood Assistence			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
TOTAL	-	-	-

Explanatory Notes:-

Information about Provisions are given in Note 34 of Balance Sheet

NHPC LIMITED FARIDABAD

NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deferred Tax Liability			
a) Property, Plant and Equipments,Investment Property and Intangible Assets			
b) Financial Assets at FVTOCI	-	-	-
c) Other Items	-	-	-
Less: Recoverable for tariff period upto 2009	-	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-	-
Net Deferred Tax Liablity	-	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions			
a) Provision for doubtful debts, inventory and others			
b) Provision for employee benefit schemes			
c) Other Items			
Net Deferred Tax Assets	-	-	-
TOTAL	-	-	-

Explanatory Note: -
Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/(Assets).-

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance	-	-	-
(Advance Against Depreciation)	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	-	-	-
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME			
As at the beginning of the year	-	-	-
Add: Received during the year			
Less: Released to Statement of Profit and Loss			
Balance as at the year end	-	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-	-

NOTE NO. 20.1 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	32,45,764	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	277,21,789	283,90,128	308,48,407
TOTAL	**309,67,553**	**283,90,128**	**308,48,407**

Explanatory Note: -
Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No.34- Other Explanatory Notes to Accounts.

NOTE NO. 20.2 OTHER FINANCIAL LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Current maturities of long term debt *			
- Bonds	-	-	-
- Term Loan -Banks-Secured	-	-	-
- Term Loan -Banks-Unecured	-	-	-
- Other Parties-Secured	-	-	-
- Other Parties-Unsecured	-	-	-
Bond application money	-	-	-
Liability against capital works/supplies	181,91,864	201,29,439	284,47,430
Interest accrued but not due on borrowings	-	-	-
Interest accrued and due on borrowings	-	-	-
Deposits/ retention money	62,24,940	47,03,890	90,34,082
Due to Subsidiaries	-	-	-
Unpaid dividend	-	-	-
Unpaid interest	-	-	-
TOTAL	**244,16,804**	**248,33,329**	**374,81,512**

* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Annexure to Note no. 16.1. **(For C.O. only)**

NHPC LIMITED FARIDABAD

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance (Advance against depreciation)	-	-	-
Unspent amount of deposit/agency basis works	-	-	-
Statutory dues payables	365,92,436	303,24,704	368,22,158
Advances against the deposit works	-	-	-
Less: Amount Spent on Deposit Works	-	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-	-
Less: Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-	-
Other liabilities	25,56,304	8,66,413	17,32,890
Grants in aid - pending utilization	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	**391,48,740**	**311,91,117**	**385,55,048**

NOTE NO. 22 PROVISIONS - CURRENT (Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)			
i) **Provision for leave encashment**			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
ii) **Provision for REHS**			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iii) **Provision for TTA (Baggage Allowance on Retirement)**			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
iv) **Provision for Memento**			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
v) **Provision for Wage Revision**			
As per last Balance Sheet	15,87,421	56,88,005	56,88,005
Additions during the year	(15,87,421)	21,68,402	
Amount used during the year		62,68,986	
Amount reversed during the year	-	-	
Closing Balance	-	**15,87,421**	**56,88,005**
Less: Advance paid	-	15,87,421	56,88,005
Closing Balance (Net of advance)	-	-	-
vi) **Provision for Performance Related Pay/Incentive**			
As per last Balance Sheet	257,40,728	243,62,473	243,62,473
Additions during the year	(201,84,998)	257,40,728	-
Amount used during the year		240,81,067	-
Amount reversed during the year		2,81,406	-
Closing Balance	**55,55,730**	**257,40,728**	**243,62,473**
vii) **Provision for Superannuation / Pension Fund**			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
viii) **Provision For Wage Revision 3rd PRC**			
As per last Balance Sheet		-	-
Additions during the year	**234,24,418**	-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance	**234,24,418**	-	-
B. OTHERS			
i) **Provision For Tariff Adjustment**			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
ii) **Provision For Committed Capital Expenditure**			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
iii) **Provision for Restoration expenses of Insured Assets**			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-

iv) **Provision For Livlihood Assistence**			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance after Fair Value Adjustment	-	-	-
v) **Provision - Others**			
As per last Balance Sheet	-	-	-
Additions during the year	38,12,794	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	**38,12,794**	-	-
TOTAL	**327,92,942**	**257,40,728**	**243,62,473**

Explanatory Note: -

1) The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, personal pay advance of Rs---------- and Rs. ---------- has been set-off against the balance of provision for wage revision as on 31st March 2017 and 31st March 2016 respectively. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary.
Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 31.03.2017 under the head "Provision for Wage Revision" is Rs.---------- (including provision for the current period Rs. ----------) with corresponding amount shown as "Advance paid".

2) Information about Provisions are given in Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income Tax			
As per last Balance Sheet			
Additions during the year			
Amount adjusted during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
Less: Current Advance Tax	-	-	-
Net Current Tax Liabilities (Net)	-	-	-
Wealth Tax	-	-	-
TOTAL	-	-	-

NOTE NO. 24 REVENUE FROM OPERATIONS (Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	**SALES**		
	SALE OF POWER	21456,86,045	23884,55,167
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	-	-
	Regulated Power Adjustment	26,08,494	146,90,461
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	28,59,518	34,89,974
	Sub - Total (A)	21402,18,033	23702,74,732
B	**Income from Finance Lease**	-	-
C	**Income from Operating Lease**	-	-
D	**ADVANCE AGAINST DEPRECIATION -Written back during the year**	-	-
E	**OTHER OPERATING INCOME**		
	Interest from Beneficiary States (Revision of Tariff)	16,96,011	442
F	**REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS**		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (F)	-	-
	TOTAL (A+B+C+D+E+F)	**21419,14,044**	**23702,75,174**

Explanatory Note: -

1) Amount of earlier year sales arising out of finalisation of tariff included in current period Sales. - **For Corporate Office only**

2) 'Deemed generation' included in Sales of the Power stations as allowed by 'CERC' - **For Corporate Office only**

3) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly amount stated herein are included in sales towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. **For Corporate Office only**

4) Amount adjusted on account of regulated power against the outstanding dues of those beneficiaries. - **For Corporate Office only**

5) Amount of sales not yet billed included in Sales. **(For Corporate Office only)**

6) Tariff regulation notified by CERC vide notification dated 21.02.2014 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, stated amount has been provided in the books during the year as an abundant precaution.

7) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21st February, 2014, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis.Accordingly, stated amount has been included in sale of power in relevant year/period.

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NOTE NO. 26 GENERATION AND OTHER EXPENSES (Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A. GENERATION EXPENSES		
(i) Water Usage Charges	860,22,864	1094,70,528
(ii) Consumption of stores and spare parts	74,10,175	69,94,721
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	82,64,552	110,65,359
- Machinery	91,09,805	75,58,686
- Others	328,32,291	703,26,069
D. OTHER EXPENSES		
Rent & Hire Charges	68,10,274	67,84,079
Rates and taxes	5,58,757	6,43,980
Insurance	351,94,831	344,33,760
Security expenses	922,32,218	803,14,072
Electricity Charges	164,91,123	149,97,430
Travelling and Conveyance	51,90,118	37,76,580
Expenses on vehicles	21,45,269	20,35,047
Telephone, telex and Postage	33,60,645	33,61,169
Advertisement and publicity	7,57,541	5,12,076
Entertainment and hospitality expenses	8,250	9,000
Printing and stationery	9,26,083	9,66,322
Consultancy charges - Indigenous	39,22,268	16,78,455
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	66,669	67,601
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	34,54,925
Expenditure on land not belonging to company	-	-
Loss on Assets	1,12,186	21,81,397
Losses out of insurance claims (upto excess clause)	19,552	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	28,866	45,712
Donation	-	-
CSR/ Sustainable Development	17,14,031	12,24,099
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	3,16,891	-
Interest to beneficiary states	256	8,67,423
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	14,00,075	56,88,787
Less: - Exp Recoverable on Regulated Power	(14,00,075)	(56,88,787)
Exchange rate variation	-	-
Other general expenses	135,13,166	123,31,719
Sub-total	**3270,08,681**	**3751,00,209**
Add/(Less): C.O./Regional Office/PID Expenses	161,80,501	125,13,060
Sub-total	**3431,89,182**	**3876,13,269**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	3431,89,182	**3876,13,269**
E. PROVISIONS		
Bad and doubtful debts provided	-	-
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares	3,91,904	7,35,237
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Others	-	-
Sub-total	**3,91,904**	**7,35,237**
Add/(Less): C.O./Regional Office/PID Expenses	6,511	-
Sub-total	**3,98,415**	**7,35,237**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	3,98,415	**7,35,237**
Total carried forward to Statement of Profit & Loss	**3435,87,597**	**3883,48,506**

NHPC LIMITED FARIDABAD

NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE (Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Salaries, wages, allowances	3279,18,065	3106,42,642
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	510,90,526	511,24,098
Staff welfare expenses	128,13,782	166,37,004
Leave Salary & Pension Contribution	-	-
Amortisation Expenses Of Deferred Employee Cost	-	-
Sub-total	**3918,22,373**	**3784,03,744**
Add/(Less): C.O./Regional Office Expenses	1033,99,876	661,43,660
Sub-total	**4952,22,249**	**4445,47,404**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**4952,22,249**	**4445,47,404**

Explanatory Note: -

1 The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees inlcuded in Salaries, wages, allowances.

2 Gratuity, Contribution to provident fund & pension scheme include contributions:

	For the year ended 31st March, 2017	For the year ended 31st March, 2016
i) towards Employees Provident Fund	180,91,527	199,42,908
ii) towards Employees Defined Contribution Superannuation Scheme	278,97,489	340,15,851

3 Total carried forward to Statement of Profit & Loss includes ` ------ (Previous year ` ---------) relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of ` --------pertaining to Subansari Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.

NOTE NO. 28 FINANCE COST (Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	**Interest on :**		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	1799,22,956	2462,21,009
	Adjustment on account of effective Interest - Grant in Aid	-	-
	Sub-total	**1799,22,956**	**2462,21,009**
B	**Other Borrowing Cost**		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	61,091	1,67,778
	Adjustment on account of effective Interest	1,15,312	65,138
	Committed Capital Expenses-Adjustment For Time Value	-	-
	Sub-total	**1,76,403**	**2,32,916**
C	**Applicable net gain/ loss on Foreign currency transactions and translation**		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	-	-
	Total (A + B + C)	**1800,99,359**	**2464,53,925**
	Add/(Less): C.O./Regional Office/PID Expenses	7,123	5,868
	TOTAL	**1801,06,482**	**2464,59,793**
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	**1801,06,482**	**2464,59,793**

Explanatory Note: -

1 Total carried forward to Statement of Profit & Loss includes ` ------ (Previous year ` ---------) relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of ` --------pertaining to Subansari Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.

NHPC LIMITED FARIDABAD

NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES (Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Depreciation & Amortisation Expenses	5655,35,809	5659,38,542
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	39,87,430	32,26,524
Sub-total	**5695,23,239**	**5691,65,066**
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**5695,23,239**	**5691,65,066**

Explanatory Note: -

Total carried forward to Statement of Profit & Loss includes ` ------ (Previous year ` ---------) relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of ` --------pertaining to Subansari Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
Deferred Tax- *		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Decrease (increase) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i) **Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.**	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Accounting profit/loss before income tax	7038,16,609	7492,76,695
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
.....		
.....		
.....		
....		
.....		
Change in rate of tax		
Adjustment Relating To Earlier periods	-	-
Income tax expense reported in Statement of P/L	-	-

ii) **Amounts recognised directly in Equity**		
Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited/(credited) to equity:		
Current Tax	.....	.....
Deferred tax	.....	.....
Total		

iii) **Tax losses**		
Unused tax losses for which no deferred tax asset has been recognised	.....	.....
Potential tax benefit @ 30%	.....	.....
Note: The unused tax losses were incurred by a .....that is not likely to generate taxable income in the foreseeable future.		

iv) **Unrecognised temporary differences**		
Temporary differences relating to investments in subsidiaries for which deferred tax liabilities have not been recognised.		
Undistributed Earnings	.....	.....
Unrecognised deferred tax liabilities relating to the above temporary differences	.....	.....
Certain subsidiaries of the group have undistributed earnings of Rs.....(31st March 2016 Rs.....) which , if paid out as dividends, would be subject to tax in the hands of the recipient. An assessable temporary difference exists, but no deferred tax liability has been recognised as the parent entity is able to control the timing of distributions from the subsidiary and is not expected to distribute these profits in the foreseeable future.		

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Movement on account of:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Provisions	-	-
d) Depreciation	-	-
e) Finance Cost	-	-
f) Other Income	-	-
g) Exchange Differences on Monetary Items	-	-
TOTAL	-	-

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	**REPAIRS & MAINTENANCE**		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	**ADMINISTRATION & OTHER EXPENSES**		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquistion and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Remuneration to Auditors	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	**FINANCE COST**		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
E.	**PROVISIONS**	-	-
	Sub-total	-	-
F.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
G.	**C.O./Regional Office Expenses:**		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
H.	**LESS: RECEIPTS AND RECOVERIES**		
	Income from generation of electricity – precommissioning		-
	Interest on loans and advances		-
	Profit on sale of assets		-
	Exchange rate variation (Credit)		-
	Provision/Liability not required written back		-
	Hire charges/ outturn on plant and machinery		-
	Miscellaneous receipts		-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	-

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2017

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2016	-	-	-	-	-	-	-	-	3,55,763	-	-	3,5
Change in Accounting Policy												
Prior Period errors (Net)												
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	3,55,763	-	-	3,5
Profit for the year		-	-	-	-	-	-	-	7038,16,609	-	-	7038,1
Other Comprehensive Income		-	-	-	-	-	-	-	-53,67,987	-	-	-53,6
Total Comprehensive Income	-	-	-	-	-	-	-	-	6984,48,622	-	-	6984,4
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve		-	-	-	-	-	-		-			
Amount written back from Corporate Social Responsibility Fund		-	-	-	-	-	-		-			
Tax on Dividend - Write back		-	-	-	-	-	-		-			
Amount utilised from Self Insurance Fund		-	-	-	-	-	-	-	-			
Others	-											
Transfer from Retained Earning												
Dividend		-	-	-	-	-	-		-			
Tax on Dividend		-	-	-	-	-	-		-			
Transfer to Bond Redemption Reserve		-	-	-	-	-	-		-			
Transfer to Self Insurance Fund		-	-	-	-	-	-		-			
Transfer to Research & Development Fund		-	-	-	-	-	-		-			
Trfr to General Reserve								-	-			
Total as on 31.03.2017	-	-	-	-	-	-	-	-	**6988,04,385**	-	-	6988,0

For Gupta Gupta & associates
Chartered Accountants
(Firm Regn. No.001728N)

(CA Tripti Mittal)
Partner
M.No. 504467

NHPC LIMITED
FARIDABAD

Head of Finance

Head of Pro

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2016

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2015	-	-	-	-	-	-	-	-	60,551	-	-	60,551
Change in Accounting Policy												-
Prior Period errors (Net)									-2,91,349			-2,91,349
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	-2,30,798	-	-	-2,30,798
Profit for the year		-	-	-	-	-	-	-	7492,76,695	-	-	7492,76,695
Other Comprehensive Income		-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	-	-	-	-	-	-	-	-	7492,76,695	-	-	7492,76,695
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve		-	-	-	-	-	-		-			-
Amount written back from Corporate Social Responsibility Fund		-	-	-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-	-	-		-			-
Amount utilised from Self Insurance Fund		-	-	-	-	-	-	-	-			-
												-
Transfer from Retained Earning												-
Dividend (FY 2014-15)									-			-
Tax on Dividend (FY 2014-15)									-			-
Dividend (Interim 2015-16)		-	-	-	-	-	-		-			-
Tax on Dividend (Interim 2015-16)		-	-	-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-	-	-		-			-
Transfer to Self Insurance Fund		-	-	-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-	-	-		-			-
Trfr to General Reserve								-	-			-
Total as on 31.03.2016	-	-	-	-	-	-	-	-	**7490,45,897**	-	-	**7490,45,897**

For Gupta Gupta & associates
Chartered Accountants
(Firm Regn. No.001728N)

(CA Tripti Mittal)
Partner
M.No. 504467

Head of Finance

Head of Project

NHPC LIMITED FARIDABAD

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Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

(Amount in `)

		As at 31st March, 2017		As as 31st March, 2016		As at 01st Apr, 2015	
Financial assets	**Notes**	**FVTOCI**	**Amortised Cost**	**FVTOCI**	**Amortised Cost**	**FVTOCI**	**Amortised Cost**
Non-current Financial assets							
(i) Non-current investments							
a) In Equity Instrument (Quoted)	3.1	-	-	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-	-	-
Sub-total		-	-	-	-	-	
(ii) Loans	3.2						
a) Employees			-		147,83,517		143,13,774
b) Loan to Government of Arunachal Pradesh			-		-		-
c) Contractors/Suppliers and Others			-		-		-
(iii) Others							
-Bank Deposits with more than 12 Months Maturity	3.3		-		-		-
Total Non-current Financial assets		-	-	-	**147,83,517**	-	**143,13,774**
			-		-		-
Current Financial assets							
(i) Current Investments	6		-		-		-
(ii) Trade Receivables	7		-		-		-
(iii) Cash and cash equivalents	8		1,08,148		50,331		2,36,407
(iv) Bank balances	9		-		-		-
(v) Loans	10		-		109,90,772		109,37,431
(vi) others							
(a) Claims recoverables	11		30,396		10,285		46,516
(b) interest receibable on investments and bank deposits	11		-		-		-
(c) interest receibable from beneficiery	11		-		-		-
(d) other receivables	11		-		-		-
Sub total		-	**30,396**	-	**10,285**	-	**46,516**
Total Current Financial Assets		-	**1,38,544**	-	**110,51,388**	-	**112,20,354**
Total Financial Assets		-	**1,38,544**	-	**258,34,905**	-	**255,34,128**

NHPC LIMITED FARIDABAD

(Amount in `)

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost

Particulars		As at 31st March, 2017		As of 31.03.2016		As of 01.4.2015	
	Note No.	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	**3.2**						
(i) Loans							
a) Employees		-		147,83,517		143,13,774	143,13,774
b) Loan to Government of Arunachal Pradesh		-		-		-	
c) Contractors/Suppliers and Others		-		-		-	-
(ii) Others	**3.3**						
-Bank Deposits with more than 12 Months Maturity		-		-		-	
Total Financial Assets		**-**		**147,83,517**		**143,13,774**	
Financial Liabilities	**16.1**						
(i) Long-term borrowings							
a) Bonds		-		-		-	
b) Term Loans		-		-		-	
c) Subordinate Debts		-		-		-	
(ii) Other Long Term Financial Liablities	**16.2**						
-Deposits/Retention Money		7,22,445	7,22,445	8,88,634	8,88,634	4,38,352	4,38,352
Total Financial Liabilities		**7,22,445**		**8,88,634**		**4,38,352**	

NHPC LIMITED FARIDABAD

CHARTERED ACCOUNTANTS

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(2)Financial Risk Management

(i) Maturities of Financial Liabilities:

The table below provides undiscounted cash flows towards company's financial liabilities into relevant maturity based on the remaining period at the balance sheet to the contractual maturity date. Balance due within 1 year is equal to their carrying balances as the impact of discounting is not significant. (refer Note 16.1 and 16.2 of balance sheet)

For year Ended 31st March 2017 (Amount in `)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	252,72,485	244,24,129	7,11,631	-	-
Trade Payables	20.2	309,67,553	309,67,553	-	-	-
Total Financial Liabilities		**562,40,038**	**553,91,682**	**7,11,631**	-	-

For year Ended 31st March 2016 (Amount in `)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2016	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	258,56,423	248,54,631	8,88,634	-	-
Trade Payables	20.2	283,90,128	283,90,128	-	-	-
Total Financial Liabilities		**542,46,551**	**532,44,759**	**8,88,634**	-	-

NHPC LIMITED FARIDABAD

As at 1st April 2015 (Amount in `)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 01.4.2015	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	379,80,415	374,81,512	4,38,352	-	-
Trade Payables	20.2	308,48,407	308,48,407	-	-	-
Total Financial Liabilities		**688,28,822**	**683,29,919**	**4,38,352**	-	-

(ii)Foreign Currency Financial Liabilities

(a) Foreign Currency Exposure:

The company's exposure to foreign currency at the end of the reporting period expressed in **INR** are as follows :

(Amount in `)

Particulars	31.03.2017	31.03.2016	01.04.2015
Financial Liabilities:			
Foreign Currency Loans	-	-	-
Other Financial Liablities (Sundry Creditors,Retention Money/Security Deposits etc.)	-	-	-
Net Exposure to foreign currency (liabilities)	**0**	**0**	**0**

For Gupta Gupta & associates
Chartered Accountants

(Firm Regn. No.001728N)

(CA Tripti Mittal)
Partner
M.No. 504467

(Head of Finance)

(Head of Project)

NHPC LIMITED FARIDABAD

एनएचपीसी NHPC

Name of the Unit : SEWA-II POWER STATION

Appendix-I to Note-35

(A) RECONCILIATION OF BALANCE SHEET

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2016			As at 01st April, 2015		
		Previous GAAP	Adjustments	IND AS	Previous GAAP	Adjustments	IND AS
ASSETS							
(1) NON-CURRENT ASSETS							
a) Property Plant & Equipment	2.1	78451,69,375	8,35,386	78460,04,761	83861,24,300	-	83861,24,300
b) Capital Work In Progress	2.2	103,84,008	(30,386)	103,53,622	20,51,070	-	20,51,070
c) Investment Property	2.3	-	-	-	-	-	-
d) Other Intangible Assets	2.4	239,50,600	-	239,50,600	249,53,992	-	249,53,992
e) Financial Assets							
i) Investments	3.1	-	-	-	-	-	-
ii) Loans	3.2	202,18,617	(54,35,100)	147,83,517	197,55,908	(54,42,134)	143,13,774
iii) Others	3.3	-	-	-	-	-	-
f) Other Non Current Assets	4	-	54,35,100	54,35,100	-	54,42,134	54,42,134
(2) CURRENT ASSETS							
a) Inventories	5	140,15,810	(5,83,697)	134,32,113	138,33,338	-	138,33,338
b) Financial Assets							
i) Investments	6	-	-	-	-	-	-
ii) Trade Receivables	7	-	-	-	-	-	-
iii) Cash & Cash Equivalents	8	50,331	-	50,331	2,36,407	-	2,36,407
iv) Bank balances	9	-	-	-	-	-	-
v) Loans	10	243,04,138	(133,13,366)	109,90,772	224,45,202	(115,07,771)	109,37,431
vi) Others	11	-	10,285	10,285	-	46,516	46,516
c) Current Tax Assets (Net)	12	-	-	-	-	-	-
d) Other Current Assets	13	13,32,850	133,03,081	146,35,931	19,80,113	114,61,255	134,41,368
TOTAL ASSETS		**79394,25,729**	**2,21,303**	**79396,47,032**	**84713,80,330**	-	**84713,80,330**
(3) Regulatory Deferral Account Debit Balances	14	-	-	-	-	-	-
Total assets and regulatory deferral account debit balances		**79394,25,729**	**2,21,303**	**79396,47,032**	**84713,80,330**	-	**84713,80,330**
EQUITY AND LIABILITIES							
(1) EQUITY							
(a) Equity Share Capital	15.1	-	-	-	-	-	-
(b) Other Equity	15.2	7486,90,134	3,55,763	7490,45,897	8468,63,480	60,551	8469,24,031
(2) LIABILITIES							
NON-CURRENT LIABILITIES							
a) Financial Liabilities							
i) Borrowings	16.1	-	-	-	-	-	-
ii) Trade Payables							
Total outstanding dues of micro enterprises and small enterprises							
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
iii) Other financial liabilities	16.2	-	8,88,634	8,88,634	-	4,38,352	4,38,352
b) Provisions	17	-	-	-	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-	-	-	-
d) Other non-current Liabilities	19	10,43,543	(10,43,543)	-	5,40,654	(5,40,654)	-
(3) CURRENT LIABILITIES							
a) Financial Liabilities							
i) Trade Payables	20.1	283,90,128	-	283,90,128	308,48,407	-	308,48,407
Total outstanding dues of micro enterprises and small enterprises							
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
ii) Other financial liabilities	20.2	-	248,33,329	248,33,329	-	374,81,512	374,81,512
b) Other Current Liabilities	21	560,03,997	(248,12,880)	311,91,117	759,94,809	(374,39,761)	385,55,048
c) Provisions	22	257,40,728	-	257,40,728	243,62,473	-	243,62,473
d) Current Tax Liabilities (Net)	23	-	-	-	-	-	-
(4) FUND FROM C.O.	15.3	70795,57,199	-	70795,57,199	74927,70,507	-	74927,70,507
TOTAL EQUITY & LIABILITIES		**79394,25,729**	**2,21,303**	**79396,47,032**	**84713,80,330**	-	**84713,80,330**

NHPC LIMITED FARIDABAD

Head of Finance

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Head of Project

Name of the Unit : SEWA-II POWER STATION

(B) RECONCILIATION OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2016		
		Previous GAAP	Adjustments	IND AS
INCOME				
i) Revenue from Operations	24	23737,65,148	(34,89,974)	23702,75,174
ii) Other Income	25	275,22,290	-	275,22,290
TOTAL INCOME		**24012,87,438**	**(34,89,974)**	**23977,97,464**
EXPENSES				
i) Generation and Other Expenses	26	3922,16,436	(38,67,930)	3883,48,506
ii) Employee Benefits Expense	27	4445,47,404	-	4445,47,404
iii) Finance Cost	28	2463,94,655	65,138	2464,59,793
iv) Depreciation & Amortization Expense	29	5691,47,460	17,606	5691,65,066
TOTAL EXPENSES		**16523,05,955**	**(37,85,186)**	**16485,20,769**
Prior Period Items		**2,91,349**	(2,91,349)	
Profit before Exceptional items,Rate Regulated Activities and Tax		**7486,90,134**	**2,95,212**	**7492,76,695**
Exceptional items		-		-
PROFIT BEFORE TAX		**7486,90,134**	5,86,561	**7492,76,695**
Tax Expenses	30			
i) Current Tax		-	-	-
ii) Adjustments relating to earlier years		-	-	-
iii) Deferred Tax		-	-	-
Total Tax Expenses		-	-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		**7486,90,134**	**5,86,561**	**7492,76,695**
Movement in Regulatory Deferral Account Balances	31	-	-	-
Impact of Tax on Regulatory Deferral Accounts				
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-	-
PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**7486,90,134**	**5,86,561**	**7492,76,695**
Profit for the year from continuing operations		**7486,90,134**	5,86,561	**7492,76,695**
Profit from discontined operations				-
Tax expense of discontinued operations				-
Profit from discontinuing operations after tax				-
II **OTHER COMPREHENSIVE INCOME**				
A **(i) Items that will not be reclassified to profit or loss**				
- Remeasurements of the defined benefit plans		-	-	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-	-
Equity Investment		-	-	-
Less: Income Tax on Equity Investment		-	-	-
B **(i) Items that will be reclassified to profit or loss**				
- Investment in Debt Instruments		-	-	-
Less: Income Tax on investment in Debt Instruments		-	-	-
Other Comprehensive Income (A+B)		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (I+II)		**7486,90,134**	**5,86,561**	**7492,76,695**

(Head of Finance)

(Head of Project)

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SEWA-II POWER STATION

(A)RECONCILIATION STATEMENT OF TOTAL EQUITY

(Amount in ₹)

Particulars	31st March 2016	1st April 2015
Total Equity(Shareholder's Fund) as per Previous GAAP	7486,90,134	8468,63,480
Adjustments :		
Impact of arrangements/contracts containing a lease	-	-
Fair valuation of Investments	-	-
Fair valuation of Financial Assets and Financial liabilities other than investments	1,03,889	60,551
Rebate to Customers (Upfront Provision)	-	-
Discounting of Provisions	-	-
Proposed Dividend	-	-
Rectification of Depreciation	-	-
Investments-adjustment of premium/discount on acquisition	-	-
Remeasurement of defined Benefit plan-Tax effect	-	-
Change in policy for recognition of Property, Plant & Equipment (PPE)	2,51,874	-
Tax effect of adjustments	-	-
	3,55,763	60,551
Total equity as per IND AS	7490,45,897	8469,24,031

(B)RECONCILIATION STATEMENT OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

Particulars	31st March 2016
Profit after tax as per Previous GAAP	7486,90,134
Adjustments:	
Impact of arrangements/contracts containing a lease	-
Fair valuation of Financial Assets and Financial liabilities other than investments	43,338
Investments-adjustment of premium/discount on acquisition	-
Rebate to Customers (Upfront Provision)	-
Discounting of Provisions	-
Change in policy for recognition of Property, Plant & Equipment (PPE)	2,51,874
Impact of Prior Period expenses transferred to Opening reserves	2,91,349
Remeasurement of defined Benefit plan	-
Tax effect of adjustments	-
Total Adjustments	5,86,561
Profit after tax as per IND AS	7492,76,695
Other comprehensive income	-
Total comprehensive income	7492,76,695

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Annexure-G

me of unit: SEWA-II POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Period ended 31.03.2017

No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
				NIL	

Summary of Prior Period Adjustments made during Period ended 31.03.2017

No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
	Income		
	Revenue from Operations		
	Other Income		
	Total income (A)		
	Expense		
	Generation, Administration and Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)		
	ASSETS		
1	NON-CURRENT ASSETS		
	Property Plant & Equipment		
	Capital Work In Progress		
	Investment Property		
	Other Intangible Assets		
	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Loans		
	iv) Others		
	Deferred Tax Assets (net)		
	Other Non Current Assets		
	Non Current Assets - Regulatory Assets		
2	CURRENT ASSETS		
	Inventories		
	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
	Current Tax Assets (Net)		
	Other Current Assets		
	TOTAL ASSETS (C)		
	LIABILITIES		
2	**NON-CURRENT LIABILITIES**		
	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
	Provisions		
	Deferred Tax Liabilities (Net)		
	Other non-current Liabilities		
3	**CURRENT LIABILITIES**		
	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
	Other Current Liabilities		
	Provisions		
	Current Tax Liabilities (Net)		

(Head of Finance)

Note No. - 34: Other Explanatory Notes to Accounts

1. Disclosures relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to Rs 217,72,53,679/- (previous year Rs 194,83,30,964/- and as at 01.04.2015 Rs 174,24,30,964/-) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

The Management has assessed the above claims and recognized a provision of Rs NIL (previous year Rs 59,79,237/- and as at 01.04.2015 Rs 947,00,000/-) based on probability of outflow of resources embodying economic benefits and estimated Rs 217,72,53,679/- (previous year Rs 194,23,51,727/- and as at 01.04.2015 Rs164,77,30,964/-) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) based on probability of outflow of resources embodying economic benefits and estimated Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL). Pending settlement, the Company has assessed and provided an amount of Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) based on probability of outflow of resources embodying

economic benefits and rest of the claims i.e Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other miscellaneous matters amount to Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs NIL (previous year Rs NIL and Rs NIL) based on probability of outflow of resources embodying economic benefits and estimated Rs NIL (previous year Rs NIL and 01.04.2015 Rs NIL) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as at 31.03.2017 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2017	Provision against the claims	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	217,72,53,679	0	217,72,53,679	194,23,51,727	23,49,01,952
2.	Land Compensation cases	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax matters	NIL	NIL	NIL	NIL	NIL
4.	Others	NIL	NIL	NIL	NIL	NIL
	Total	**217,72,53,679**	**0**	**217,72,53,679**	**194,23,51,727**	**23,49,01,952**

The above is summarized as at 31.03.2016 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 01.04.2015	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	194,83,30,964	59,79,237	194,23,51,727	164,77,30,964	29,46,20,763
2.	Land Compensation cases	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax matters	NIL	NIL	NIL	NIL	NIL

4.	Others	NIL	NIL	NIL	NIL	NIL
	Total	**194,83,30,964**	**59,79,237**	**194,23,51,727**	**164,77,30,964**	**29,46,20,763**

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) towards above contingent liabilities.

(e) An amount of Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

(f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

(g) Agency wise details of contingent liability as at 31.03.2017 are as under:

(Amount in Rs)

Sl. No.	Category of Agency	Claims as on 31.03.2017	Provision against the claims/ Paid during the year	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition(+)/ deduction (-) from contingent liability during the year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1	Central Govt. departments	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0
3	CPSEs	0	0	0	0	0
4	Others	217,72,53,679	0	217,72,53,679	194,23,51,727	23,49,01,952
	TOTAL	217,72,53,679	0	217,72,53,679	194,23,51,727	23,49,01,952

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2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) **Counter Claims lodged by the company on other entities:**

The company has lodged counter claims aggregating to Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) towards arbitration awards including updated interest thereon.

3.	Intangible assets	-	-	-
	Total	26,83,686	38,93,105	294,07,207

4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of some of the items beyond the approved quantities as also for extra items totalling to Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) are included in Capital Work-in-Progress/property plant & equipment.

5. Other disclosure under IND AS – 11 on Construction Contracts are as under:

(Amount in Rs)

Sl.	Particulars	31.03.2017	31.03.2016	01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL	NIL
2.	Amount of advances received.	NIL	NIL	NIL
3.	Amount of retention.	NIL	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL	NIL

6. The effect of foreign exchange fluctuation during the year is as under:

(Amount in Rs)

		For the Year ended 31.03.2017	For the Year ended 31.03.2016
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	NIL	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Expenditure attributable to Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of property, plant & equipment	NIL	NIL

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of tariff) Regulations. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per accounting policy adopted in IGAAP, which is allowed to be continued for long-term foreign currency monetary items recognised till 31.03.2016 as per exemption given in IND AS 101- First Time Adoption of Ind AS.

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7. **Segment information:**

a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Segment Reporting'.

b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

8. **Related Party Disclosures are given below:**

(i) Name and Nature of Relationship:

S.No	Name of the related party	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	CPSUs	Entities controlled by the same Government (Central Government) that has control over NHPC

(ii) Transactions with Related Parties: Following transactions occurred with related parties during FY 2016-17:

(Amount in Rs)

Particulars	During the FY 2016-17		During the FY 2015-16	
	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)
(i)	(ii)	(iii)	(iv)	(v)
Purchase of PPE/CWIP	NIL	NIL	NIL	NIL
Purchase of goods/Inventory	NIL	NIL	NIL	NIL
Services Received by the Company	NIL	NIL	NIL	NIL
Sale of PPE/CWIP	NIL	NIL	NIL	NIL
Sale of goods/Inventory	NIL	NIL	NIL	NIL
Services Provided by the Company	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

(ii)Outstanding Balances with Related Parties:

(Amount in Rs)

Particulars	Government that has control over company (NHPC)- Central Govt.			Entities controlled by the same Government that has control over company (NHPC)		
	As at 31.03.17	As at 31.03.16	As at 01.04.15	As at 31.03.17	As at 31.03.16	As at 01.04.15
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
Payables by the Company	NIL	NIL	NIL	NIL	NIL	NIL
Receivables by the Company	NIL	NIL	NIL	NIL	NIL	NIL
Balance out of	NIL	NIL	NIL	NIL	NIL	NIL

Commitments made by the Company:						
(a) For purchase of PPE/CWIP/goods/Inventory/Services by the Company	NIL	NIL	NIL	NIL	NIL	NIL
(a) For sale of PPE/CWIP/goods/Inventory/Services by the Company	NIL	NIL	NIL	NIL	NIL	NIL

9. Disclosures as required under Ind AS-17 on Leases, Ind AS-19 on "Employee Benefits" and Ind AS-36 on "Impairment of Assets" shall be dealt at Corporate Office.

10. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Amount in Rs)

	Particulars	**For the year ended 31.03.2017**	**For the year ended 31.03.2016**
a)*	Value of imports calculated on CIF basis:	NIL	NIL
	i) Capital Goods		
	ii) Spare parts	NIL	NIL
b)*	Expenditure in Foreign Currency		
	i) Know - How	NIL	NIL
	ii) Interest	NIL	NIL
	iii) Other Misc. Matters	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units.		
	i) Imported	NIL	NIL
	ii) Indigenous	NIL	NIL
d)*	Earnings in foreign currency	NIL	NIL
	i) Interest	NIL	NIL
	ii) Others		

* Accrual basis.

11. Disclosure related to confirmation of balances is as under:

a) Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.

b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is obtained for outstanding balances of Rs. 5.00 lakh or above as at 31st December of every year. Status of confirmation of balances as at 31st December 2016 as well as outstanding as on 31.03.2017 is as under:

(Amount in Rs)

Particulars	Outstanding amount as on 31.12.2016	Amount confirmed	Outstanding amount as on 31.03.2017
Trade receivable	0	0	0

Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	1,11,13,321	1,11,08,649	1,11,08,649
Trade/Other payables	1,78,05,563	1,56,94,631	4,06,00,828
Security Deposit/Retention Money payable	24,32,724	24,32,724	24,26,302

c) In the opinion of management, unconfirmed balances will not have any material impact.

12. Prior to transition to Ind AS, capital expenditure incurred for creation of facilities, over which the company does not have control but which is essential principally for construction of the project, was charged to 'Expenditure Attributable to Construction (EAC) as a part of Capital Work in Progress (CWIP) on the basis of attributability of such costs to the creation of major assets of the project. The said accounting treatment was objected to by the office of the C&AG. However, with the introduction of IND AS, the accounting treatment is specifically covered under Para 9 of Ind AS-16, "Property, Plant & Equipment" which prescribes Unit of Measure approach under which management of an entity is competent to apply its judgment to recognition criteria based on its specific circumstances. Accordingly, the company has continued with the existing accounting treatment of enabling assets during the current financial year.

13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

14. **Disclosure related to Corporate Social Responsibility (CSR) (refer Note No.26)**

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in Rs)

S.No	Heads of Expenses constituting CSR expenses	For FY 2016-17	For FY 2015-16
1	Health Care and Sanitation	349571	444399
2	Education & Skill Development	478000	447500
3	Women Empowerment /Senior Citizen	0	0
4	Environment	0	0
5	Art & Culture	0	0
6	Ex-Armed Forces	0	0
7	Sports	0	0
8	National Welfare Fund	0	0
9	Technology & Research	0	0
10	Rural Development	331618	332200
11	Capacity Building	0	0
12	SwachhVidyalayaAbhiyan	0	0
13	Swachh Bharat Abhiyan	554842	0
	Total amount	**1714031**	**1224099**

(ii) Other disclosures:-

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(a) Details of expenditure incurred during the year ended on 31.03.2017 paid in cash and yet to be paid in cash along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in Rs)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	0	0	0
(ii)	On purpose other than (i) above	8,27,571	8,86,460	17,14,031
	Total	8,27,571	886460	1714031

(b) As stated above, a sum of Rs 8,86,460/-out of total expenditure of Rs 17,14,031/- is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

15. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dt. 04.09.2015 making alteration in Schedule-III of the Companies Act, 2013 is as follows (Refer Note no. 20.2):-

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	 22,34,306 NIL	 NIL
(ii)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	NIL	NIL
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	NIL	NIL
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	NIL	NIL
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL	NIL

16. Disclosure on details of Specified Bank Notes (SBN) held and transacted during the period 08.11.2016 to 30.12.2016 is as under:

(Amount in Rs)

	SBNs*	Other Denomination Notes	Total
Closing cash in hand as on 08 November 2016	50000	0	50000
(+) Permitted receipts	1500	506090	507590
(-) Permitted payments	0	(456000)	(456000)

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(-) Amount deposited in Banks	(51500)	(6090)	(57590)
Closing cash in hand as on 30 December 2016	0	44000	44000

* Specified Bank Notes are as defined in the notification of the Government of India, Ministry of Finance, Department of Economic Affairs No. S.O. 3407(E), dated 08th November 2016.

17. **Disclosure relating to verified emission reductions (VERs) is as under:**

Sl. No.	Description	
1	No. of VERs held as Investment & the basis of valuation	NIL
2	No. of VERs under certification	NIL
3	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Amount in Rs)	NIL
4	No. of VERs sold during the year ended 31.03.2017 with the value thereof.	NIL

18. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

a) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum un-skilled wage of the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.
ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.
iii) For 1000 days to all remaining PAFs.

b) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for capital expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition to granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government authorities.

c) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for FY 2016-17 (PY 2015-16) on management estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on management estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) **Provisions- Others:**

This includes the provisions recognised in the accounts towards claims against the company appearing as contingent liabilities. These provisions have been created on the basis of management estimates considering the probability of outflow of resources embodying economic benefits. Utilization/outflow of the provision is to be made on the outcome of the case.

19. Unit/Project specific notes as per Annexure-A below **(to be given only by the respective project/unit pertaining to their project/unit)**.

20. a) Undisputed Statutory dues outstanding as on 31.03.2017 which have not been deposited within six months from the date they became payable:

(Amount in Rs)

Nature of dues	Amount in Rs	Due date of remittance
EPF	NIL	NA
Income Tax	NIL	NA
Sales Tax /VAT	NIL	NA
Service Tax	NIL	NA
Custom Duty	NIL	NA
Excise Duty	NIL	NA
Works Contract Tax	NIL	NA
Any other levies (Please specify)	NIL	NA

b) Statutory dues which have not been deposited on account of any dispute:-

(Amount in Rs)

Name of the Statute	Nature of dues	Amount in Rs	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	NIL	NIL	NIL
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	NIL	NIL
Finance Act,1994	Service Tax	NIL	NIL	NIL
Custom Act,1962	Custom Duty	NIL	NIL	NIL
Central Excise Tariff Act, 1985	Excise Duty	NIL	NIL	NIL
Works Contract Tax	Works Contract Tax	NIL	NIL	NIL
Please specify	Any other levies	NIL	NIL	NIL

c) Details of Immovable Properties (other than land) for which title deeds are not held in the name of the company:

(Amount in Rs)

Sl. No.	Details of the Property	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
	NIL	NIL	NIL	NIL	NA

NHPC LIMITED FARIDABAD

21. Disclosure for reporting in compliance to directions issued by Office of CAG u/s 143(5):

(a) Details of land for which title deeds are not held in the name of the company:

(Amount in Rs)

Sl. No.	Details of Land (Freehold/Leasehold)	Gross Block as at 31.03.2017	Net Block as at 31.03.2017	Area (in Hectare)	Reasons for non execution of title deed
1.	Leasehold land	19,44,000	1636483	7.7175	Matter is under correspondence with JKPDC since long for issuance of "No Objection Certificate(NOC)" is still awaited from JKPDC.

(b)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	NIL
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not Applicable.

For Gupta Gupta & Associates.
Chartered Accountants
(Firm Regn No.001728N)

(CA Tripti Mittal)
Partner
M. No.504467

(Anil Kumar Panda)
Head of Finance

(Bikram Singh)
Head of Project

Date: 17.04.2017

Place:Mashka

NHPC LIMITED FARIDABAD

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Note No. -35: First Time adoption of IND AS

Transition from IGAAP to IND AS

These financial statements, for the year ended 31st March, 2017, are the first the Company has prepared in accordance with Ind AS. For periods upto and including the year ended 31 March, 2016, the Company prepared its financial statements in accordance with IGAAP, including accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended).

The accounting policies set out in Note No. 1 have been applied in preparing the financial statements for the year ended 31 March 2017, the comparative information presented in these financial statements for the year ended 31 March 2016 and in the preparation of an opening Ind AS Balance Sheet at 1 April 2015 (date of transition). In preparing its opening Ind AS Balance Sheet, the company has adjusted the amounts reported previously in financial statements prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant provisions of the Act (previous GAAP or Indian GAAP). An explanation of how the transition from previous GAAP to Ind AS has affected the group's financial position, financial performance and cash flows is set out in the following tables and notes.

A. Exemptions and exceptions availed: Set out below are the applicable Ind AS 101 optional exemptions and mandatory exceptions applied in the transition from previous GAAP to Ind AS.

i) Optional exemptions:

a) **Deemed Cost for Property, Plant & Equipment, Investment Property and Intangible Assets:** The Company has availed exemption under para D7AA of appendix C to IND AS 101 which permits a first time adopter to continue with the carrying values for its Property, Plant & Equipment, Investment Property and Intangible Assets as at the date of transition to IND ASs measured as per previous GAAP.

b) **Long Term Foreign Currency Monetary Items:** Para D13AA of appendix C to Ind AS 101 permits a first time adopter to continue the policy adopted for exchange differences arising from translation of long term foreign currency monetary items recognised in the financial statements for the period ended immediately before the beginning of the first Ind AS financial reporting period as per previous GAAP. The company has availed the exemption under Para D13AA and has continued to apply the accounting policy earlier adopted for accounting of exchange differences arising on restatement of long-term foreign currency monetary items recognised till 31.03.2016.

c) **Designation of previously recognised financial instruments:** Para D19 of Ind AS 101 allows an entity to designate investment in equity instruments at Fair value through Other Comprehensive Income (FVTOCI) on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Accordingly company

NHPC LIMITED FARIDABAD

has elected to avail the exemption and designate its investment in equity instruments at Fair value through Other Comprehensive Income (FVTOCI).

d) **Fair value measurement of financial assets or financial liabilities at initial recognition:** Para D20 of Ind AS 101 permits prospective application of requirements of IND AS 109 to transactions entered into on or after date of transition. The company has availed the exemption for fair value measurement of financial assets and financial liabilities prospectively.

c) **Investment in Subsidiaries and joint ventures:** Para D15 of Ind AS 101 allows an entity to measure investment in subsidiaries, joint ventures and associates at previous GAAP carrying amount at the date of transition to Ind AS. The Company has availed the exemption with regard to measuring the investment in subsidiaries and joint venture as at date of transition at deemed cost which is previous GAAP carrying amount at that date.

d) **Leases:** Appendix C to Ind AS 17- Leases requires an entity to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, the assessment should be carried out at the inception of the contract or arrangement. Para D9 of Ind AS 101 provides an option to make this assessment on the basis of facts and circumstances existing at the date of transition to Ind AS, except where the effect is expected to be not material. The Company has elected to apply this exemption for such arrangements/contracts based on the conditions in place as at the date of transition.

ii) Mandatory exceptions:

a) **Estimates:** An entity's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with the previous GAAP (after adjustment to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1st April 2015 are consistent with the estimates as at the same date made in conformity with previous GAAP. The company made estimates for the following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

- All assets and liabilities have been classified into financial assets/liabilities and non-financial assets/liabilities.
- Investments in Equity instruments carried at Fair Value through Other Comprehensive Income (FVTOCI).
- Investment in debt instruments carried at FVTOCI.
- Fair valuation of loans to employee such as house building advance, car advance, computer advance and scooter advance using discounted cash flow method. The interest rates used for valuing the above advances for income tax purpose have been used as the discount rate.

NHPC LIMITED FARIDABAD

- Non-current interest free financial liabilities like Retention money/ security deposit have been fair valued using discounted cash flow method. The weighted average cost of debt of the company for FY 2014-15 has been used as discount rate.

b) **Classification and measurement of financial assets:** Ind AS 101 requires an entity to assess classification and measurement of financial on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Consequently the company has classified and measured the (investment in debt instruments) on the basis of the facts and circumstances that exist at the date of transition to Ind AS

c) **Government Loan:** Ind As 101 requires a first-time adopter to apply the requirements in Ind AS 109, *Financial Instruments*, and Ind AS 20, *Accounting for Government Grants and Disclosure of Government Assistance*, prospectively to government loans existing at the date of transition to Ind ASs. Consequently, if a first-time adopter did not, under its previous GAAP, recognise and measure a government loan at a below-market rate of interest, it shall use its previous GAAP carrying amount of the loan at the date of transition to Ind ASs as the carrying amount of the loan in the opening Ind AS Balance Sheet. An entity shall apply Ind AS 109 to the measurement of such loans drawn after the date of transition to Ind ASs. Consequently, the company has used its previous GAAP carrying amount of the loan at the date of transition to Ind AS as the carrying amount of the loan in the opening Ind AS Balance Sheet.

B) Reconciliations between previous GAAP and Ind AS:

Ind AS 101 requires an entity to reconcile equity and total comprehensive income for prior periods. **Appendix –I & II** to Note no. 35 represent the reconciliations from previous GAAP to Ind AS.

For Gupta Gupta & Associates.
Chartered Accountants
(Firm Regn No.001728N)

NHPC LIMITED FARIDABAD

(CA Tripti Mittal)
Partner
M. No.504467

(Anil Kumar Panda)
Head of Finance

(Bikram Singh)
Head of Project

Date: 17.04.2017

Place:Mashka

NAME OF UNIT: SEWA-II POWER STATION **Annexure-F**

Model for Calculation of Fair value using Discounted Cash Flows (Retention Money)- FOR DISCLOSURE OF FAIR VALUE vis-à-vis CARRYING AMOUNT ONLY

Retention Money	31.03.2016	31.03.2017
Outstanding non-current undiscounted Amount - as per Detail Note 16.2 of balance sheet (before fair valuation)	1001792	8,48,356
Fair Value- Non Current portion	829550	734814
Discount Rate for fair value disclosure	9.29%	8.75%

Statement of cash outFlow and Present value for Disclosure

FV on 31.03.2016			FV on 31.03.2017		
Date of refund	Amount Refunded	Fair Value	Date of refund	Amount Refunded	Fair Value
		9.29%			8.75%
31-Mar-16	0	829550	31-Mar-17	0	734814
06-Apr-17	41402		30-Apr-18	15000	
24-Apr-17	263185		11-Jul-18	49766	
14-May-17	13500		31-Dec-18	783590	
05-Jun-17	15500				
30-Sep-17	15500				
02-Nov-17	17500				
31-Dec-18	635205				
	1001792	829550		848356	734814

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
2. Amount of fair value of non-current portion of retention money outstanding on 31.03.2016 and 31.03.2017 using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
3. Discount rate given in the above format shall only be used for computation of fair vaue of security deposit/Retention Money for disclosure purpose.
3. Amount and date for refund of security deposit shall be taken from the data in the Summary Sheets prepared by Units for fair valution of Security Deposit as per Annexure-II of Circular No. IND AS/06.
4. Carrying amount shown above are only for illustrative purpose.

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Annexure-I

NAME OF THE UNIT

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2017

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2016	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2017	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1										
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	Other Cases- (if any)-specify									
1										
2										
3										
	SUB TOTAL- OTHER CASES (D)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D)		0	0	0	0	0	0	0	

(HOP)

(HOP)

NHPC LIMITED FARIDABAD

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Detail of Capital Commitment as on 31-03-2017

Annexure-IV

S.No.	Name of work	Name of Contrator/ Firm	Date of Award	Value	Amend-ments (if any) Value	Amended Value	Payment made till date			Liability/ Provisions	Total Payments & Liability	Estimated amount of contract remaining (Respective Currency)	Conversion Rate	Total unexpired capital commitment (INR)
							Advance	Progressive advances	Running account payments					
						0					0	0	1	
1	C/o permanent office room in place of Temp. Office room	TILAK SINGH	13-01-2017	13,61,610		**13,61,610**	0	0	6,25,491	46,145	6,71,636	6,89,974	1	6,89,97
2	C/O temporary shed nearby Switch Yard of Sewa-II Power Station	TILAK SINGH	17-02-2017	5,03,798		**5,03,798**	0	0	0	324955	3,24,955	1,78,843	1	1,78,84
3	Computers	M/s Millenium Automation	15.02.17	3,91,117		**3,91,117**	0	0	0	0	0	3,91,117	1	3,91,11
	Desktop Computers	M/s S& S Computers Services I	14.03.17	3,72,000		**3,72,000**	0	0	0	0	0	3,72,000	1	3,72,00
4	Printer	M/s K.S. Info Solutions	29.03.17	16,100		**16,100**	0	0	0	0	0	16,100	1	16,10
5	EDP equipments	M/s S. S Computers Services Ja	23.003.17	3,38,835		**3,38,835**	0	0	0	0	0	3,38,835	1	3,38,83
6	Air conditioners	Arun Enterprise	20-02-2017	4,77,000		**4,77,000**	0	0	0	0	0	4,77,000	1	4,77,00
7	Air/Water cooler	M/s Himalaya White Technology	14.03.17	2,19,817		**2,19,817**	0	0	0	0	0	2,19,817	1	2,19,81
	Total Supplies													**26,83,68**
	Total Unexpired Capital Commitments													**26,83,68**

Chief Engineer (In Charge)

Manager (Finance)

FARIDABAD

NHPC LIMITED FARIDABAD

Annexure-J

NAME OF THE UNIT

DETAILS OF CONTINGENT LIABILITIES AS ON 31.03.2017

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claim as on 01.04.2016	Addition of claim during the period on account of new claims/updation of old claims	Settlement/adjustment of claim during the period	Closing balance of claim as on 31.03.2017	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible Outflow / No Reliable Estimate can be made (shown as Contingent Liablity)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS													
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED													
1														
2	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
3														
	SUB TOTAL			0	0	0	0	0	0	0	0	0		
b)	CASES UNDER ARBITRATION/ADJUDICATION.													
4	Rock cutting at Adit-II (Road from RD 840-1435 KM.)	Sh. Abdul Rashid Mallick	D	4,10,000.00	9,21,581.00	13,31,581.00	-	-	-		-	-		
5	Claim under Workmen Compensation Act Sh. Panjku Ram S/o Sh. NantRam & Others (Case was dismissed by the ALC Kathua. Applicant filed the writ petition in the High court of Jammu, summon received on 16.11.2012.	Sh. Panjku Ram S/o Sh. NantRam & Others	D	4,00,000.00	-	-	4,00,000.00	-	-	4,00,000.00	4,00,000.00			
6	Claim on account of various disputes occurred on finalisation of bill for Lot SW-1	GIL	D	1596120964	0	5990264	1590130700.00	0.00	0.00	1590130700.00	1590130700.00			
	Interest on claim of GIL updated upto 30.09.2016	GIL	D	351400000	235322979	0	586722979.00	0.00	0.00	586722979.00	586722979.00			
	SUB TOTAL			1948330964.00	236244560.00	7321845.00	2177253679.00	0.00	0.00	2177253679.00	2177253679.00	0		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT													
7	NIL	NIL	NIL	-	-	-	-	-	-	-	-	-		
	SUB TOTAL			0	0	0	0	0	0	0	0			
	SUB TOTAL- CAPITAL WORKS (A)			1948330964.00	236244560.00	7321845.00	2177253679.00	0.00	0.00	2177253679.00	2177253679.00			
B	LAND COMPENSATION CASES													
8	NIL	NIL	NIL	-	-	-	-	-	-	-	-			
	SUB TOTAL- LAND COMPENSATION CASES (B)													
C	DISPUTED TAX MATTERS													
9	Ni	NIL	NIL	-	-	-	-	-	-	-	-			
	SUB TOTAL- DISPUTED TAX MATTERS (C)			0	0	0	0	0	0	0	0			
D	OTHER CASES													
10	NIL	NIL	NIL	-	-	-	-	-	-	-	-			
	SUB TOTAL- OTHER CASES (D)			0	0	0	0	0	0	0	0			
	GRAND TOTAL (A+B+C+D)			1948330964.00	236244560.00	7321845.00	2177253679.00	0.00	0.00	2177253679.00	2177253679.00	0.00		

NHPC LIMITED FARIDABAD

Note: Category of agencies are Central Govt. departments, State Govt. departments or Local Bodies , CPSEs and, others.

(Anil Kumar Panda)
(HOF)

(Bikram Singh)
(HOP)

Annexure-K

Name of Unit : SEWA-II POWER STATION

Detail of Outstanding Financial Liabilities Payable in Foreign Currency

	31.03.2017					31.03.2016					01.04.2015				
Payable in Foreign Currency	**Foreign Currency Loans**	**Sundry Creditors-Other than Indian Currency**	**Retention Money/Security Deposit - Other than Indian Currency**	**Other Financial liabilities in FC- (if any please specify)**	**Total**	**Foreign Currency Loans**	**Sundry Creditors-Other than Indian Currency**	**Retention Money/Security Deposit - Other than Indian Currency**	**Other Financial liabilities in FC- (if any please specify)**	**Total**	**Foreign Currency Loans**	**Sundry Creditors-Other than Indian Currency**	**Retention Money/Security Deposit -Other than Indian Currency**	**Other Financial liabilities in FC- (if any please specify)**	**Total**
EURO (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
JPY (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
USD (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
CHF (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
CAD (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
Any other FC (specify sapeartely)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
Total in INR (Rs)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Note:

1.Outstanding financial liabilities payable in foreign currency and corresponding INR at each balance sheet date (31.03.2017, 31.03.2016 and 01.4.2015)should exactly match with the amount outstanding inthe books of accounts.

2. Total amount in INR appearing above should be same as appearing in the Note No. 33 (2) (ii) - Foreign Currency Financial Liability

(HOD)

NHPC LIMITED FARIDABAD

CHARTERED ACCOUNTANTS

Annexure -XI

Name of Unit **Sewa-II Power Station**

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on31-03-2017

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	430304	Dismentalling of Temporaray office building& construction of 6 nos permanent office rooms in admin building at sewa-II power Staion(CW-236)	13,61,610	12-07-2017	The work has been started & under process.
	430328	Construction of Store Shed for E&m near Switch Yard of sewa-II power Station (CW-237)	5,03,798	23-04-2017	The work has been started & under process.
	4305XX				
	4309XX				
	4312XX				

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.

It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

Signature
Head of Finance

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power
Sewa-II Power Sation

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Annexure -XII

Name of Unit **Sewa-II Power Station, Mashka, J&K**

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31-03-2017

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	450207	SDM Basholi, J & K	Advance for purchase of land of 92 Kanal and 07 Marlas	30.03.12	84,05,315	51,71,366	32,33,949	Total Advance given=Rs.84.05 Lacs Adj. Recived & adjusted =51.71 Lacs Provision for the same has already been made.
2	450207	SDM BANI, GOVT OF J&K	Purchase of Land	16.04.13	10,00,000	0	10,00,000	100% Advance Letter no NH/Sewa-II/(LA)/14-434 dated 09.01.15 issued to SDM, Bani for early adjustment .
		Total of 450207			**94,05,315**	**51,71,366**	**42,33,949**	
3	660401	Commissioner Secretary,Fishieries & Forests	Advance against provision of budget under X-Env. & Ecology. (Fishieries related work including infrastructure & equipments.	25-01-2012	25,00,000	10,60,400	14,39,600	Total advance given Rs.25 Lacs out of which adjustment of Rs.10,60,400 has been received & adjusted.Provision For Exp on Work/Supply/Services Through Govt. Deptt Awaiting Utilization Cert - Short Term has been created for balance Rs.14,39,600 Lacs.
		Total of 660401			**25,00,000**	**10,60,400**	**14,39,600**	
4	660407	SDM BANI, GOVT OF J&K	Compensation of water mills located at Dharore & Fatehpur.	05-10-12012	7,17,932	5,93,889	1,24,043	Total advance given of Rs.7,17,932/-, Adjustment of Rs. 5,93,889/- has been received & adjusted.
5	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Advance Entry Tax Deposit to J&K Govt.	2016-17			414660	Running advance given for supplies to be received.
6	660407	DY. COMMISSIONER Excise Toll TAX LAKHANPUR	Advance Toll Tax Deposit to J&K Govt.	2016-17			29949	Running advance given for supplies to be received.
		Total of 660407			**7,17,932**	**5,93,889**	**5,68,652**	

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature
Head of Finance

NHPC LIMITED

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Signature
Head of Project/Power
Sewa-II power staion

Management's Responsibility Statement for preparation of Director's Responsibility Statement

This is to certify that the Annual Accounts of Sewa-II Power Station *(name of Unit)* for the financial year 2015-16 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
iv) that the accounts are prepared on going concern basis.
v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
vi) that the management had devised proper systems to ensure compliance with theprovisions of all applicable laws and that such systems were adequate and operating effectively.

Signature of Head of Project **Signature of Head of Finance**

Place: Mashka
Date:17.04.2017

NHPC LIMITED FARIDABAD

Annexure: VIII

COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFOCERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Name of Project: Sewa-II Power Station

a. We have reviewed financial results for the period ended 31.03.2017 of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief :

i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"

ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31.03.2017 Which are fraudulent, illegal or violative of the Company's Code of Conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the auditors and management

i. Significant changes in internal control over financial reporting during the period ended 31.03.2017

ii. Significant changes in accounting policies during the period ended 31.03.2017 and that the same have been disclosed in the notes to the financial results; and

iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Signature of Head of Project **Signature of Head of Finance**

Place: Mashka

Date:17.04.2017

NHPC LIMITED FARIDABAD

NHPC LIMITED FARIDABAD

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BALANCE SHEET
(As on 31-03-2018)

SEWA-II POWER STATION
MASHKA (J&K)

FINANCIAL YEAR 2017-18

BEFORE CLOSING ENTRY

NHPC LIMITED

Name of the Unit : SEWA-II POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2018

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2018	As at 31st March, 2017
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property Plant & Equipment	2.1	67330,88,240	72894,41,145
b) Capital Work In Progress	2.2	-	9,89,361
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	327,31,256	340,74,098
e) Financial Assets			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	-	-
f) Non Current Tax Assets (Net)	4.1	-	-
g) Other Non Current Assets	4.2	54,35,100	54,35,100
TOTAL NON CURRENT ASSETS		67712,54,596	73299,39,704
(2) CURRENT ASSETS			
a) Inventories	5	252,91,711	259,10,246
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	-	1,08,148
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	30,386	30,396
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	189,67,892	155,97,852
TOTAL CURRENT ASSETS		442,89,989	416,46,642
(3) Regulatory Deferral Account Debit Balances	14	1432,81,334	733,39,102
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		69588,25,919	74449,25,448
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	8226,35,785	6604,78,947
TOTAL EQUITY		8226,35,785	6604,78,947
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	27,044	7,22,445
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	-	-
TOTAL NON CURRENT LIABILITIES		27,044	7,22,445
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		25,71,349	32,45,764
Total outstanding dues of Creditors other than micro enterprises and small enterprises		253,38,233	277,21,789
iii) Other financial liabilities	20.3	228,68,224	269,73,108
b) Other Current Liabilities	21	215,10,028	365,92,436
c) Provisions	22	110,92,000	149,04,794
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	60527,83,256	66742,86,165
TOTAL CURRENT LIABILITIES		61361,63,090	67837,24,056
TOTAL EQUITY & LIABILITIES		69588,25,919	74449,25,448

Significant Accounting Policies	1	
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32	
Disclosure on Financial Instruments and Risk Management	33	
Other Explanatory Notes to Accounts	34	

Note 1 to 34 form integral part of the Accounts

SEWA-II POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Arora Vohra & CO
Chartered Accountants
(Firm Regn. No. 009847N)

(CA Narinder Malik)
Partner
M.No. 097008

S.K.Jena
Head of Finance

Rajan Kumar
Head of Project

महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा–II पावर स्टेशन / Sewa-II Power Station
माश्का, जेएण्डके / Mashka, J&K

Place: MASHKKAM,J&K
Date: 25-04-2018

NHPC LIMITED

Name of the Unit : SEWA-II POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
INCOME			
i) Revenue from Continuing Operations	24	21923,97,019	21329,85,033
ii) Other Income	25	1431,19,163	1176,76,847
TOTAL INCOME		23355,16,182	22506,61,880
EXPENSES			
i) Generation and Other Expenses	26	3743,83,858	3525,61,098
ii) Employee Benefits Expense	27	5069,62,728	5529,89,081
iii) Finance Cost	28	1279,48,011	1812,14,116
iv) Depreciation & Amortization Expense	29	5678,70,944	5697,15,940
TOTAL EXPENSES		15771,65,541	16564,80,235
Profit before Exceptional items, Rate Regulated Activities and Tax		7583,50,641	5941,81,645
Exceptional items		-	-
PROFIT BEFORE TAX		7583,50,641	5941,81,645
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		7583,50,641	5941,81,645
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	698,91,925	704,10,625
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		8282,42,566	6645,92,270
Profit for the year from continuing operations (A)		8282,42,566	6645,92,270
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME (B)			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurement of the defined benefit plans		(56,57,088)	(73,97,563)
Less: Income Tax on remeasurement of the defined benefit plans		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		50,307	29,28,477
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		(56,06,781)	(44,69,086)
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		(56,06,781)	(44,69,086)
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		(56,06,781)	(44,69,086)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		8226,35,785	6601,23,184

Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted

Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34

Note 1 to 34 form integral part of the Accounts

SEWA-II POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Arora Vohra & CO
Chartered Accountants
(Firm Regn. No. 009847N)

(CA Narinder Malik)
Partner
M.No. 097008

S.K.Jena
Head of Finance

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Head of Project

Place: MASHKKAM,J&K
Date: 25-04-2018

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महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा-II पावर स्टेशन / Sewa-II Power Station
माश्का, जेएण्डके / Mashka, J&K

NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
a) Employees (at amortised Cost)			
- Secured (considered good)		-	-
- Unsecured (considered good)		-	-
- Unsecured (considered doubtful)		-	-
Less : Provisions for doubtful Employees loans *1		-	-
	Sub-total	-	-
b) Contractor / supplier			
- Secured (considered good)		-	-
- Unsecured (considered good)		-	-
– Against bank guarantee		-	-
– Others		-	-
- Unsecured (considered doubtful)		-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *2		-	-
	Sub-total	-	-
c) State Government in settlement of dues from customer			
- Secured (considered good)			
- Unsecured (considered good)		-	-
- Unsecured (considered doubtful)			
Less : Provisions for doubtful Loan to State Government *3			
	Sub-total	-	-
d) Government of Arunachal Pradesh			
- Secured (considered good)			
- Unsecured (considered good)		-	-
- Unsecured (considered doubtful)		-	-
	Sub-total	-	-
e) Deposits			
- Unsecured (considered good)		-	-
- Unsecured (considered doubtful)		-	-
Less : Provision for Doubtful Deposits *4		-	-
	Sub-total	-	-
TOTAL		-	-

Provisions for doubtful Employees loans *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Loan to State Government *3		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for Doubtful Deposits *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - For Corporate Office only

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - For Corporate Office only

iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.

NHPC LIMITED FARIDABAD

NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. Bank Deposits with more than 12 Months Maturity	-	-
B. Lease Rent receivable	-	-
C. Interest receivable on lease	-	-
D. Interest accrued on:	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Bank Deposits with more than 12 Months Maturity	-	-
- Others	-	-
E. Share Application Money-CVPPL (Pending Allotment)*	-	-
TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

NOTE NO. 4.1 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. CAPITAL ADVANCES		
Secured (considered good)	-	-
Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	42,33,949	42,33,949
Less : Provision for expenditure awaiting utilisation certificate	42,33,949	42,33,949
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
Sub-total	-	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Unsecured (considered good)	54,35,100	54,35,100
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	54,35,100	54,35,100
ii) Other advances		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
	-	-
C. Others		
i) Deferred Foreign Currency Fluctuation Assets/Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
	-	-
ii) Deferred Cost on Employee loans given		
Secured - Considered Good	-	-
Employee loans - Unsecured	-	-
	-	-
TOTAL	54,35,100	54,35,100

Provision for doubtful Advances *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for doubtful Deposits *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 5 INVENTORIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	255,92,504	268,01,227
Stores in transit/ pending inspection	-	-
Loose tools	1,09,662	1,38,033
Scrap inventory	36,329	36,329
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	4,46,784	10,65,343
TOTAL	252,91,711	259,10,246
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	10,65,343	7,35,237
Addition during the year	-	3,91,904
Used during the year		
Reversed during the year #	6,18,559	61,798
Closing balance	4,46,784	10,65,343

Explanatory Note:

i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss. - 3,91,904

ii)For details, refer para-9 of Note No. 34- Other Explanatory Notes to Accounts for information of assets mortgaged/hypothecated with banks as security for related borrowings. - For Corporate Office only

Excess provision made earlier has been reversed during the year which led to the reversal of Write down of value of inventories.

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total		

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Less: Provision for doubtful debts *1	-	-
TOTAL	-	-
*1 Provision for doubtful debts		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.- For Corporate Office only

ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- For Corporate Office only

iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

NHPC LIMITED FARIDABAD

NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A Balances with banks		
• With scheduled banks		
i) - In Current Account	-	64,028
ii) - In deposits account		
(Deposits with original maturity of less than three months)	-	-
• With other banks		
- In current account		
Bank of Bhutan	-	-
B Cheques, drafts on hand	-	-
C Cash on hand		
Cash on hand	-	44,120
TOTAL	-	1,08,148
Explanatory Note: -		
1) Cash on hand -(Includes stamps on hand)	-	120
2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	-	-
(c) Others (Specify Nature)		

NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A Balances with Banks	-	-
B Deposit account-Unpaid Dividend / Interest	-	-
TOTAL	-	-
Explanatory Note: -		
Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
OTHER LOANS		
Employees (including accrued interest)		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-
*1 Provisions for doubtful Employee loans & advances		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note: -		
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		
Advance due by firms or private companies in which any Director of the Company is a Director or member -For Corporate Office only		

NHPC LIMITED FARIDABAD

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Others		
a) Claims recoverable	30,386	30,396
Less: Provisions for Doubtful Claims *1	-	-
Sub-total	30,386	30,396
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable (Finance Lease)-Current	-	-
f) Interest receivable on Finance lease	-	-
g) Interest Accrued on Bonds	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
j) Advance to Contractor against arbitration award	-	-
TOTAL	30,386	30,396

*1 Provisions for Doubtful Claims		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note:-		
1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

2) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kawar HE Projects which have been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC).

NOTE NO. 12 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	-	-
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	19,86,494	35,36,786
Less : Provisions for expenditure awaiting utilization certificate	14,39,600	14,39,600
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	5,46,894	20,97,186
c) Other advances - Employees		
- Unsecured (considered good)	-	7,580
- Unsecured (considered doubtful)		
Sub-total	-	7,580
d) Interest accrued on:		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *3	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	-	-
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	-
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	178,98,988	122,58,169
e) Deferred Employee Costs		
Secured - Considered Good	-	-
Unsecured	-	-
f) **Deferred Foreign Currency Fluctuation**		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets	5,22,010	12,34,917
h) Input GST	-	-
I) Others	-	-
TOTAL	189,67,892	155,97,852

*1 Provisions for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

NHPC LIMITED FARIDABAD

*3	Provisions for Doubtful Accrued Interest	-	
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
*4	Provision for project expenses awaiting write off sanction		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
*5	Provision for losses pending investigation/awaiting write off / sanction		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Explanatory Note:-		
1	Loans and Advances due from Directors or other officers at the end of the year/ period -For Corporate Office only		
2	Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only		
3	Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	5,22,010	12,34,917

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(i) Regulatory Deferral Account Balances i.r.o Subansiri Lower Project		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
(ii) Wage Revision as per 3rd PRC		
Opening Balance	733,39,102	-
Addition during the year	699,42,232	733,39,102
Adjustment during the year		
Reversed during the year		
Closing balance	1432,81,334	733,39,102
(iii) Exchange Differences on Monetary Items		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A)=(i)+(ii)+(iii)	1432,81,334	733,39,102
Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustments against deferred tax assets	-	-
Total (B)	-	-
Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	1432,81,334	733,39,102

* For details refer para 25 of Note No.-34-Other Explanatory Notes to Accounts

NHPC LIMITED FARIDABAD

Note 15.2 Other Equity

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium Account	-	-
4	Bond Redemption Reserve	-	-
5	Research & Development Fund	-	-
6	Share Application Money Pending Allotment	-	-
7	General Reserve	-	-
8	Retained Earnings		
	i) Reserves created on account of Ind AS Adjustment	-	3,55,763
	ii) Closing Balance Remeasurement of the defined benefit plans	(56,06,781)	(44,69,086)
	iii) Surplus	8282,42,566	6645,92,270
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	8226,35,785	6604,78,947
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	8282,42,566	6645,92,270
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
	Balance brought forward	-	-
	Add:		
	Amount Written Back From Bond Redemption Reserve	-	-
	Write Back From Capital Reserve	-	-
	Write Back From Other Reserve	-	-
	Amount Utilised From Self Insurance Fund	-	-
	Tax On Dividend Write Back	-	-
	Write Back From Corporate Social Responsibility Fund	-	-
	Write Back From Research & Development Fund	-	-
	Balance available for Appropriation	8282,42,566	6645,92,270
	Less:		
	Transfer to Bond Redemption Reserve	-	-
	Transfer to Self Insurance Fund	-	-
	Transfer to General Reserve	-	-
	Transfer to Corporate Social Responsibility Fund	-	-
	Transfer to Research & Development Fund	-	-
	Dividend :		
	- Interim	-	-
	- Final	-	-
	Tax on Dividend		
	- Interim	-	-
	- Final	-	-
	Balance carried forward	8282,42,566	6645,92,270





NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
' - Secured	-	-
' - Unsecured	-	-
• From Other Parties		
' - Secured	-	-
' - Unsecured-From Government (Subordinate Debts)	-	-
' - Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings The table below summarises the maturity profile of the company's borrowings based on contractual payments : Particulars More than 1 Year & Less than 3 Years More than 3 Year & Less than 5 Years More than 5 Years		
TOTAL	-	-





NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	160,26,736	177,76,469
Liability against capital works/supplies-MSME	-	4,15,395
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	65,23,761	62,24,940
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Other Payables-Payable to Employees	2,29,177	23,25,482
Other Payables-Payable to Others	88,550	2,30,822
TOTAL	228,68,224	269,73,108
* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Annexure to Note no. 16.1. (For C.O. only)		

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	215,10,028	365,92,436
Advances against the deposit works	-	-
Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities-Advance from Customers & Others.	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	215,10,028	365,92,436

NHPC LIMITED FARIDABAD

ARUNA CHATTERJEE REGD. NO.

iv) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision for exp in r/o arbitration award/ court cases		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
vi) Provision - Others		
As per last Balance Sheet	38,12,794	
Additions during the year	-	38,12,794
Amount used during the year	-	
Amount reversed during the year	38,12,794	
Closing Balance	-	38,12,794
TOTAL	110,92,000	149,04,794

Explanatory Note: -

1) The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, advance against personal pay adjustment of Rs. ..... paid upto 31.01.2014 has been set-off against the Provision for wage revision. However, pending final decision in the matter, the balance amount of Rs. ..... is continued in advance.
Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 31/03/2018 under the head "Provision for Wage Revision" is Rs. ..... (including provision for the current period Rs. .....) with corresponding amount shown as "Advance paid".

2) Information about Provisions are given in para 17 of Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 26 GENERATION AND OTHER EXPENSES (Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A. GENERATION EXPENSES		
(i) Water Usage Charges	929,88,325	860,22,864
(ii) Consumption of stores and spare parts	75,24,161	74,10,175
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	110,27,920	82,64,552
- Machinery	99,69,474	91,09,805
- Others	389,58,205	328,32,291
D. OTHER EXPENSES		
Rent & Hire Charges	64,41,695	68,10,274
Rates and taxes	6,52,704	5,58,757
Insurance	327,99,110	351,94,831
Security expenses	1161,85,696	922,32,218
Electricity Charges	160,51,581	164,91,123
Travelling and Conveyance	31,75,612	51,90,118
Expenses on vehicles	18,29,752	21,45,269
Telephone, telex and Postage	38,10,483	33,60,645
Advertisement and publicity	11,16,684	7,57,541
Entertainment and hospitality expenses	18,200	8,250
Printing and stationery	4,83,956	9,26,083
Consultancy charges - Indigenous	68,78,836	39,22,268
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	85,875	66,669
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Loss on Assets	-	1,11,867
Losses out of insurance claims (upto excess clause)	-	19,552
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	23,617	28,866
Donation	-	-
CSR/ Sustainable Development	22,55,718	17,14,031
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	3,16,891
Interest to beneficiary states	-	256
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	14,00,075
Less: - Exp Recoverable on Regulated Power	-	(14,00,075)
Exchange rate variation	-	-
Training Expenses	6,00,994	13,44,604
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	14,94,604	16,39,255
Operational/Running Expenses of Kendriya Vidyalay	31,56,523	32,27,996
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	41,69,897	39,98,310
Operating Expenses of DG Set-Other than Residential	9,42,651	8,49,881
Other general expenses	53,40,849	24,53,120
Sub-total	3679,83,122	3270,08,362
Add/(Less): C.O./Regional Office/PID Expenses	64,00,736	159,68,050
Sub-total	3743,83,858	3429,76,412
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	3743,83,858	3429,76,412
E. PROVISIONS		
Bad and doubtful debts provided	-	91,87,902
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares	-	3,91,904
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Provision for Interest to Beneficiary	-	-
Provision for interest against court/arbitration award	-	-
Others	-	-
Sub-total	-	95,79,806
Add/(Less): C.O./Regional Office/PID Expenses	-	4,880
Sub-total	-	95,84,686
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	-	95,84,686
Total carried forward to Statement of Profit & Loss	3743,83,858	3525,61,098

NHPC LIMITED FARIDABAD

Explanatory Note: -

1 The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guest houses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest houses & transit camps are shown in Rent.

(Amount in ₹)

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, stated amount has been provided in the books during the year/period towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	-	-

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	85,875	66,669
Reimbursement of expenses	-	-
Total Audit Expenses	85,875	66,669

4 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

NHPC LIMITED FARIDABAD

REGD. NO. 009487N

NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE (Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Salaries, wages, allowances	3127,62,706	3427,13,160
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	478,36,909	726,09,574
Staff welfare expenses	103,22,429	121,25,322
Leave Salary & Pension Contribution	-	-
Sub-total	3709,22,044	4274,48,056
Add/(Less): C.O./Regional Office Expenses	1360,40,684	1255,41,025
Sub-total	5069,62,728	5529,89,081
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	5069,62,728	5529,89,081

Explanatory Note: -

1 The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees included in Salaries, wages, allowances.

2 Gratuity, Contribution to provident fund & pension scheme include contributions:

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i) towards Employees Provident Fund	168,28,362	180,91,527
ii) towards Employees Defined Contribution Superannuation Scheme	218,80,043	213,69,229

3 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

NOTE NO. 28 FINANCE COST (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A	Interest on Financial Liabilities at Amortized Cost :		
	Bonds	270,91,842	-
	Term loan	943,06,523	1799,22,956
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	1213,98,365	1799,22,956
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	61,046	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	64,08,014	63,589
	Unwinding of discount-Provision & Financial Liablities	79,250	1,15,312
	Sub-total	65,48,310	1,78,901
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	-	-
	Total (A + B + C)	1279,46,675	1801,01,857
	Add/(Less): C.O./Regional Office/PID Expenses	1,336	11,12,259
	TOTAL	1279,48,011	1812,14,116
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	1279,48,011	1812,14,116

Explanatory Note: -

1 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

NHPC LIMITED FARIDABAD

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
*Deferred Tax- **		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i)

Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Accounting profit/loss before income tax	7583,50,641	5941,81,645
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of prior periods		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
Income tax expense reported in Statement of P/L	-	-

NHPC LIMITED FARIDABAD

ARORA ... CHARTERED ACCOUNTANTS REGD. NO. 009487N

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Movement in Regulatory Deferral Account Balances on account of:-		
(i) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
Sub Total (i)	-	-
(ii) Wage Revision as per 3rd PRC	698,91,925	704,10,625
(iii) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)	698,91,925	704,10,625
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustement against deferred tax assets.	-	-
TOTAL (B)	-	-
Total carried forward to Statement of Profit & Loss (A-B)	698,91,925	704,10,625

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE PERIOD.

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A.	EMPLOYEE BENEFITS EXPENSE		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	REPAIRS & MAINTENANCE		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	ADMINISTRATION & OTHER EXPENSES		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	FINANCE COST		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government -adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
E.	PROVISIONS	-	-
	Sub-total	-	-
F.	DEPRECIATION AND AMORTISATION EXPENSES	-	-
	Sub-total	-	-
G.	C.O./Regional Office Expenses:		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
H.	LESS: RECEIPTS AND RECOVERIES		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit / retention money	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	-

NHPC LIMITED FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2018

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2017	-	-	-	-	-	-	-	-	-	-
Profit for the year		-	-	-	-	-	8282,42,566	-	-	8282,42,566
Other Comprehensive Income		-	-	-	-	-	-56,06,781	-	-	-56,06,781
Total Comprehensive Income		-	-	-	-	-	8226,35,785	-	-	8226,35,785
Share Application Money received during the year.	-									-
Transfer to Retained Earning										-
Amount written back from Bond Redemption Reserve		-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-		-			-
Others										-
Transfer from Retained Earning										-
Dividend		-	-	-	-		-			-
Tax on Dividend		-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-		-			-
Trfr to General Reserve						-	-			-
Total as on 31st March 2018	-	-	-	-	-	-	8226,35,785	-	-	8226,35,785

For Arora Vohra & CO
Chartered Accountants
(Firm Regn. No. 009847N)

(CA Narinder Malik)
Partner
M.No. 097008

FRN. NO. 009487N

NHPC LIMITED FARIDABAD

S.K.Jena
Head of Finance

Rajan Kumar
Head of Project

महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा–II पावर स्टेशन / Sewa-II Power Station
माश्का, जेएण्डके / Mashka, J&K

SUB NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

PARTICULARS	As at 31st March, 2018	As at 31st Marc 201
OTHER LOANS		
a) **Employees (at amortised Cost)**		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
Less: Fair Value Adjustments (Secured)	-	-
Less: Fair Value Adjustments (Unsecured)	-	-
Sub-total	-	-
b) **Contractor / supplier**		
– Against bank guarantee		
Add/ Less: Fair value adjustment	-	-
Sub-total	-	-
e) Deposits		
- Unsecured (considered good)	-	-
Add/ Less: Fair value adjustment	-	-
Sub-total	-	-

SUB NOTE NO. 11 FINANCIAL ASSETS - CURRENT - LOANS (old 13)

	As at 31st March, 2018	As at 31st March, 2017
OTHER LOANS		
Employees (including accrued interest)		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
Less : Fair Value Adjustments (Secured)	-	-
Less : Fair Value Adjustments (Unsecured)	-	-

SUB NOTE NO. 16.1 FINANCIAL LIABILTIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
' - Unsecured-From Government (Subordinate Debts)	-	-
' - Unsecured-From Others	-	-
Fair value Adjustment	-	-
TOTAL	-	-

NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2018

(Amount in ₹)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK							DEPRECIATION				NET BLOCK		
			As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017	A f t
				IUT	Others	IUT	Others									
i)	Land – Freehold	410101	18173103	0	0	0	0	0	18173103	0			0	18173103	18173103	
ii)	Land – Leasehold	410111	65727673	0	0	0	0	0	65727673	14836400	2325972	0	17162372	48565301	50891273	
iii)	Roads and Bridges	4102	301631357	0	0	0	0	0	301631357	77813242	11666292	0	89479534	212151823	223818115	
iv)	Buildings	4103	855290260	0	2131709	0	0	0	857421969	188654762	29610452	0	218265214	639156755	666635498	
v)	Railway sidings	4105	0	0	0	0	0	0	0	0	0	0	0	0	0	
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	6503542054	0	0	0	0	0	6503542054	2320225791	343387020	0	2663612811	3839929243	4183316263	
vii)	Generating Plant and machinery	4107	3094726124	0	1527864	0	801526	0	3095452462	1079303408	163332688	-111610	1242524486	1852927976	2015422716	
viii)	Plant and machinery Sub station	4108	30168875	0	0	0	0	0	30168875	11836418	1863072	0	13699490	16469385	18332457	
ix)	Plant and machinery Transmission lines	4109	13832647	0	0	0	0	0	13832647	6309880	981984	0	7291864	6540783	7522767	
x)	Plant and machinery Others	4110	43665901	0	0	0	0	0	43665901	11823753	2365896	0	14189649	29476252	31842148	
xi)	Construction Equipment	4111	47386782	0	2285572	0	0	0	49672354	21231818	4011346	0	25243164	24429190	26154964	
xii)	Water Supply System/Drainage and Sewerage	4112	12837146	0	0	0	0	0	12837146	2188994	452868	0	2641862	10195284	10648152	
xiii)	Electrical installations	4114	1049398	0	0	0	0	0	1049398	286695	58800	0	345495	703903	762703	
xiv)	Vehicles	4115	9653359	0	0	0	0	0	9653359	4506677	897264	0	5403941	4249418	5146682	
xv)	Aircraft/ Boats	4116	536234	0	0	0	0	0	536234	280736	50940	0	331676	204558	255498	
xvi)	Furniture and fixture	4117	15632599	0	267794	42910	0	0	15857483	6982168	1020892	-1655	8001405	7856078	8650431	
xvii)	Computers	4118	6721413	0	2067790	154550	0	0	8634653	4244640	1177787	-97897	5324530	3310123	2476773	
xviii)	Communication Equipment	4119	5032591	0	97350	0	0	-8500	5121441	2289269	400049	-8498	2680820	2440621	2743322	
xix)	Office Equipments	4120	9088838	0	1257798	0	0	0	10346636	3686064	689545	0	4375609	5971027	5402774	
xx)	Research and Development	4121	0	0	0	0	0	0	0	0	0	0	0	0	0	
xxi)	Other assets	4125	18081756	0	184418	0	0	0	18266174	6840433	1092526	0	7932959	10333215	11241323	
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4128	2571854	0	41689	7090	0	8500	2614953	2567671	41669	1411	2610751	4202	4183	
	Total		11055349964	0	9861984	204550	801526	0	11064205872	3765908819	565427062	-218249	4331117632	6733088240	7289441145	
	Previous year		11052721157	0	22255071	0	19626264	0	11055349964	3206716396	564511906	-5319483	3765908819	7289441145	7846004761	

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. NIL (Previous year Rs. NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. 0.1944 CRORES (Previous year Rs. 0.1944 CRORES) covering an area of 7.7175 hectare (Previous year 7.7175 hectare) are yet to be executed/passed.'

2) Land - Leasehold includes ..... hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. (Applicable for Subansari Lower Project only)

3) Freehold Land includes eight hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of ₹ 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL. (Applicable for Loktak Power Station only)

4) Underground works amounting to Rs. ..... (Previous Year Rs. .....), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

6) Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, Uri II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation. (To be used by relevant Power Station o

7) Refer para no-9 of Note no. 34 for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borroeings.(For Corporate Office)

8) Foreign Exchange Rate Variation included in Adjustments to assets are as follows;-

(Amount in ₹)

Class of Assets		For the year ended on 31.03.2018	For the year ended on 31.03.2017
Roads and Bridges			
Buildings			
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)			
Generating Plant and machinery			
Plant and machinerySub station			
Plant and machinery Transmission lines			
Plant and machinery Others			
Construction Equipment			
Water Supply System/Drainage and Sewerage			
Electrical installations			
Vehicles			
Aircraft/ Boats			
Furniture and fixture			
Computers			
Communication Equipment			
Office Equipments			
Research and Development			
Other assets			
Obsolete / surplus assets			
	Total	-	-





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NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK							AMORTISATION				NET BLOCK	
			As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
				IUT	Others	IUT	Others								
i)	Land Freehold		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year								0				0	0	0

Please check the figures mannually and make correction if required.

(Amount in ₹)

i) Amounts recognised in profit or loss for investment property

	As at 31.03.2018	As at 31.03.2017
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
	As at 31.03.2018	As at 31.03.2017

(ii) Fair Value of investment property

(iii) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

(iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

NOTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if required. 0 (Amount in ₹)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK							AMORTISATION				NET BLOCK		After
			As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017	
				IUT	Others	IUT	Others									
	Land– Right to Use	410121	41133789	0	0	0	0	0	41133789	7094581	1373868	0	8468449	32665340	34039208	
	Computer Software	4122	898304	82100	0	0	0	0	980404	863414	51074	0	914488	65916	34890	
	Total		42032093	82100	0	0	0	0	42114193	7957995	1424942	0	9382937	32731256	34074098	
	Previous year		30869392	38955	11123746	0	0	0	42032093	6918792	1023903	15300	7957995	34074098	23950600	

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NHPC LIMITED FARIDABAD

Annexure to Note 2.1 & 2.4 as at 31.03.2018

1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	Construction of Temp. Store Shed near Switchyard Sewa-iiP.S.(CW-237)8920010065	410328	565972
2	Construction of 06 Nos permanent office room in admin building.	410304	1335195
3	VACUUM CLEANER-EUROCLEAN (PORTABLE)(03 NOS)9410012366-68	411130	42600
4	35HP STAR DELTA STARTER PANEL,3PHASE,415V	411130	56059
5	GODREJ GALLOP CHAIR 9T02AS-1901021434	411701	12534
6	MILLENNIUM MT- I SEVEN DESKTOP COMPUTER WITHOUT MONITOR(09 nos)-6301040191-199	411801	410670
7	HP LASER JET PRO M104A PRINTER(10 NOS)-6305100071-80	411803	161000
8	NETGEAR NAS RN51600-6301070011	411806	147000
9	HP SERVER HPE ML150 GEN-6301010016	411806	191835
10	FULLY MANAGED 24 PORT LAYER 2, IPV 6 POE+ SWITCH, HP - J9773A-6309600072-73(02nos)	411806	139000
11	HP ELITE DESK 800 G3 TOWER COMPUTER(4 NOS)`	411801	284000
12	HP DESKTOP CORE I-7-4770,3.4GHZ 8MB Q8 SERIES, MAKE-HP , MODEL-800 G-2	411801	88000
13	STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR	412011	99650
14	STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR	412011	99650
15	WINDOW AC 1.5 TON HOT & COLD, VOTAS MAKE MODEL:18HY(18 NOS)-26500X18	412008	477000
16	CEILING FAN 1200MM WITHOUT REGULATOR (06 NOS),1490x6	412801	8940
17	CEILING FAN 1200MM WITHOUT REGULATOR (06 NOS),1840x6	412801	11040
18	ELECTRIC IRON LAUNDARY PRESS	412801	1500
19	FIXED ASSETS OF MINOR VALUE >750<5000	412801	4408
20	OTHER EQUIPMENT	411130	154712
21	FIXED ASSETS OF MINOR VALUE >750<5000	412801	1741
22	AIR CONDITIONERS	412008	179138
23	AIR COOLERS/ WATER COOLERS/ FANS	412011	168000
24	COMPUTERS	411801	40000
25	D-LINK DATA CARD 21 MBPS, DWP-157	412801	1500
26	D-LINK DATA CARD 21 MBPS, DWP-157	412801	1500
27	HAND DRILL MACHINE MAKE HITACHI MODEL DB 13 BSS	412801	2800
28	XEROX DIGITAL PHOTOCOPIER PRINT/COPY/SCAN , MODEL-VERSALINK B7025	412003	185600
29	MAC BOOK PRO MODEL MPXR2HN/A	411801	95399
30	DELL DESKTOP OPTIPLEX 7050 ONLY CPU, CORE I7/ 8GB RAM/1TB HDD/4GB GRAPHIC, WIN. 10 PROFESS. 22" Moni (4NOS)	411801	302136

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NHPC LIMITED FARIDABAD

REGD. NO. 009187N

31	STEEL ALMIRAH THREE DOOR 78X47X22	411707	15000
32	Construction of Temp. Store Shed near Switchyard Sewa-iiP.S.(CW-237)	410328	8584
33	INVERTER 1100VA MAKE MICROTEK MODEL: 1100EB(2NOS)	412020	34600
34	TRANSFER THE COST OF INTERNAL ELECTRIFICATION WORK OF NEW CONS. 06 NO. OFFICE ROOMS IN ADMIN BUILD.(Reclassification of Assets as per circular No.523 dated.16-01-2018)	410404	81631
35	LASER PRINTER, MAKE-HP MODEL-LASER JET PRO M403D (2NOS)	411803	51448
36	SIREN SINGLE PHASE, CAPACITY 3 MILES, 220V	412020	14160
37	FOOD WARMER ELECTRIC(2 NOS)	412503	49920
38	DINING TABLE WOODEN SUNMICA TOP 3.5'X3' WITH FOUR CHAIRS (07 SETS)	411707	177590
39	HOT AIR OVEN (SIZE 450X450X450 MM) WITH DIGITAL INDICATOR CUM CONTROLLER,TEMPRETURE RANGE 0-250 0C	411130	18054
40	OPERATOR WORK STATION (OWS)	410714	371464
41	CCTV CAMERA	412503	113000
42	CCTV CAMERA	412503	9499
43	INSTALLATION CHARGES OF CC TV CAMERA	412503	11999
44	HYDRAULIC BYPASS VALVE FOR MIV, PART NO. MIV03DD005-03	410714	1156400
45	RATCHET DIE SET 2 1/2 X3 MAKE: METRO MODEL: 3 DSP 175	412801	4720
46	TRUE RMS DIGITAL CLAMP METER AC/DC 0-600 V, AC/DC CURRENT UP TO 1000 AMP	411130	46787
50	GODREJ GALLOP CHAIR 9T02AS	411701	62670
51	UBIQUITI UAP-LR WIRELESS ACCESS POINT,2.4GHZ, MAX TRANSMISSION POWER 27DBM,SPEED UPTO 300MBPS, POE	411903	97350
52	HP LASERJET ULTRA MODEL: M134FN-MFP	411803	95000
53	I) 8 PORT MANAGED POE SWITCH - 8X10/100/1000 MBPS, MODEL: D-LINK DES-1210-10P II) MEDIA CONVERTER - 1000 BASE SINGLE MODE - MAKE: IBALL, MODEL: FMG-20SM	411806	62302
54	HSLS MOTOR -PUMP SET ALONG WITH REQUIRED PIPING FOR SEWA-II POWER STATAION	411130	655786
55	HSLS MOTOR -PUMP SET ALONG WITH REQUIRED PIPING FOR SEWA-II POWER STATAION	411130	655787
56	HSLS MOTOR -PUMP SET ALONG WITH REQUIRED PIPING FOR SEWA-II POWER STATAION	411130	655787
57	CONSTRUCTION OF TWO NO STRONG MOTION ACCELEROGRAPH BUILDING AT DAM	410328	140327
58	SWITCHRACK 6U WALL MOUNTABLE	412801	3540
	Total		9861984

NHPC LIMITED FARIDABAD

ARUN K. GUPTA & CO. REGD. NO. 008437N CHARTERED ACCOUNTANTS

1.2 **Addition on account of others (Transfer In from Subsidiary companies)**

Sl. No	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

1.3 **Addition on account of inter unit transfers**

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice numb
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	MS WINDOWS SERVER CAL 2016 SNGL C USER CAL(50 NOS)	412201	82100	Corporate office	100	IUA17-100-1534020-69
	Total		82100			

2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No	Particular of assets	Head of account	Gross block Addition (Rs.)
	Total		0

2.2 Deduction on account of others (Transfer out to Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	SOFA SET FOR SENIOR- OFFICER RESIDENCE8998010226	411702	24720	DHAULIGANGA POWER STATION	110	IUA17-113-153001/Q1-4
2	CENTRE TABLE FOR SENIOR- OFFICER RESIDENC-8998010239	411702	6996	DHAULIGANGA POWER STATION	110	IUA17-113-153001/Q1-8
3	SOFA TWO SEATER FOR SENIOR-OFFICER RESIDENCE-8998010239	411702	11194	DHAULIGANGA POWER STATION	110	IUA17-113-153001/Q1-7
4	HP PROBOOK 450-G3 CORE I7 6TH GEN,16GB DDR3 RAM,1TB HDD,15.6 SCREEN,DVD +-R/W,WEB CAM, WIN.10 PRO.6301040188	411801	84650	DHAULIGANGA POWER STATION	110	IUA17-113-153001/Q1-2
5	LAPTOP APPLE MAC BOOK PRO MD 313-6301040186	411801	69900	DHAULIGANGA POWER STATION	110	IUA17-113-153001/Q1-3
6	PUFFI FOR SENIOR- OFFICER RESIDE	412801	1866	DHAULIGANGA PO	110	IUA17-113-153001/Q1-5
7	PUFFI FOR SENIOR- OFFICER RESIDE	412801	1866	DHAULIGANGA PO	110	IUA17-113-153001/Q1-6
8	SIDE TABLE FOR SENIOR- OFFICER F	412801	3358	DHAULIGANGA PO	110	IUA17-113-153001/Q1-9
	Total		204550			

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
	Total		0

NHPC LIMITED FARIDABAD

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NOTE : 15.1 EQUITY SHARE CAPITAL (Amount in ₹)

PARTICULARS	As at 31st March, 2018		As at 31st March, 2017	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
c) Changes in Equity Share Capital				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	-	-	-	-
Closing number of shares outstanding	-	-	-	-

d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.

e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: NIL

f) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2018		As at 31st March, 2017	
	Nos	In (%)	Nos	In (%)
- President of India			76434,06,901	74.50%
- LIC			9061,83,502	8.83%

g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts : NIL

h) In preceding five financial years immediately preceding 31.03.2018, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).

i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL

j) Calls unpaid (showing aggregate value of calls unpaid by directors and officers) : NIL

k) Forfeited shares (amount originally paid up) :NIL

NHPC LIMITED FARIDABAD

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2017	Addition	Adjustment	Capitalised	As at 31st March, 2018
i)	Roads and Bridges	-				-
ii)	Buildings	989361	1002021	-	1991382	-
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-				-
xi)	Other assets awaiting installation	-	55856	-	55856	-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	Sub total (a)	989361	1057877	-	2047238	-
	* For addition during the period refer Note No. 32					
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	989361	1057877	-	2047238	-
	Previous year	10353622	4227137	-	13591398	989361

Please check the figures manually and make correction if required.

(Hide the Explanatory Notes which are not applicable)

Explanatory Note: -

1) Expenditure during construction (EDC) includes Rs.------ (Corresponding previous Year Rs. ------- Crore) towards borrowing cost capitalised during the period. - Only for construction projects.

2)Capital Work In Progress (CWIP) includes a cumulative expenditure of ₹ ..... (Previous Year ₹ .....) on projects under Survey & Investigation stage. Of this, a sum of ₹ ..... pertains to Subansiri Upper Project, which had been decided by Govt. of Arunachal Pradesh to be handed over to a Private Developer, however pending handing over of the project & recovery of expenditure incurred on it, an amount ₹ ..... has been provided for in the books as an abundant precaution. Out of the balance of ₹ ..... pertaining to projects with the company, a sum of ₹ ..... (Previous Year ₹ .....) has been provided as an abundant precaution in respect of projects, where uncertainties are attached and ₹ ..... (Previous Year ₹ .....), pertaining to other projects having reasonable certainty of getting clearance, is carried over. - Only for Projects under S&I stage & Subansiri Lower Project (for exp. related to subansiri upper).

3) Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects. Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Board towards these projects is recoverable from respective Private Developers. - Only for Dibang & Subansiri Lower Projcet

4) Underground Works amounting to ₹ ..... (Previous Year ₹ .....) created on Land - Right to use, are included under respective heads of CWIP.

5) Refer para no-9 of Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. (For Corporate Office)

6) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during the period is carried forward in capital work in progress.

SEWA-II POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

		As at 31st March, 2018		As as 31st March, 2017	
Financial assets	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Loans	3.2				
a) Employees			-		-
b) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.2 & 3.3		-		-
c) Others			-		-
(iii) Others					
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.3		-		-
Total Non-current Financial assets		-	-	-	-
			-		-
Current Financial assets					
(i) Current Investments	6		-		-
(ii) Trade Receivables	7		-		-
(iii) Cash and cash equivalents	8		-		1,08,148
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		30,386		30,396
Total Current Financial Assets		-	30,386	-	1,38,544
Total Financial Assets		-	30,386	-	1,38,544
			-		-

		As at 31st March, 2018		As as 31st March, 2017	
Financial Liabilities	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		27,044		7,22,445
(iii) Borrowing -Short Term	20.1		-		-
(iv)Trade Payables including MSME	20.2		279,09,582		309,67,553
(v) Other Current financial liabilities					
a) Current maturities of long term borrowings	20.3		-		-
b) Interest Accrued but not due on borrowings	20.3		-		-
Other Current Liabilities	20.3		228,68,224		269,73,108
Total Financial Liabilities			508,04,850		586,63,106

NHPC LIMITED FARIDABAD

ARUNACHAL PRADESH REGD. NO 0094875

B) FAIR VALUATION MEASUREMENT

(Amount in ₹)

(i) Fair Value Hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair value are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the following three levels prescribed under Ind AS-113 "Fair Value Measurements"

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments and traded bonds that have quoted price. The fair value of all equity instruments including bonds which are traded in the recognised Stock Exchange and money markets are valued using the closing prices as at the reporting date.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This includes security deposits/ retention money and loans at below market rates of interest.

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

		As at 31st March, 2018	As at 31st March, 2017
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI			
(i) Investments-			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-
Total		-	-

Note:

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

NHPC LIMITED FARIDABAD

(Amount in ₹)

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

Particulars		As at 31st March, 2018			As at 31st March, 2017		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Loans	3.2						
a) Employees			0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)			0			0	
Others			0			0	
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)		0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
ii) Other Long Term Financial Liabilities	16.2			26,423			734814
otal Financial Liabilities		0	0	26423	0	0	734814

(Amount in ₹)

:) Fair value of Financial Assets and liabilities measured at Amortised Cost

Particulars		As at 31st March, 2018		As at 31st March, 2017	
	Note No.	Carrying Amount	Fair Value	Carrying Amount	Fair Value
nancial assets	3.2				
) Loans					
a) Employees		-		-	
b) Loan to Government of Arunachal adesh (including Interest Accrued)		-	-	-	

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(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

i) The Company's objective is to maintain optimum levels of liquidity at all times to meet its cash and collateral requirements. The Company relies on a mix of borrowings and excess operating cash flows to meet its need for funds. The current committed lines of credit and internal accruals are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet capital expenditure and operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the borrowing limits or covenants (where applicable) are not breached on any of its borrowing facilities.

The company had access to the following undrawn borrowing facilities at the end of the reporting period:

	As at 31st March 2018	As at 31st March 2017
At Floating Rate		
fixed rate		
Total	-	-

ii) Maturities of Financial Liabilities:

The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 1 year is equal to their carrying balances as the impact of discounting is not significant.

As at 31st March 2018 (Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	229,53,747	229,23,747	30,000	-	-
Trade Payables	20.2	279,09,582	279,09,582	-	-	-
Total Financial Liabilities		508,63,329	508,33,329	30,000	-	-

As at 31st March 2017 (Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	278,28,789	269,80,433	8,48,356	-	-
Trade Payables	20.2	309,67,553	309,67,553	-	-	-
Total Financial Liabilities		587,96,342	579,47,986	8,48,356	-	-

NHPC LIMITED FARIDABAD

ARORA ... & CO. CHARTERED ACCOUNTANTS REGD. NO. 009487N

(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31st March 2018	As at 31st March 2018	As at 31st March, 2017	As at 31st March, 2017
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total		-		-

Interest Rate Sensitivity Analysis

Profit or loss is sensitive to higher/lower interest expense from borrowings as a result of change in interest rates. With all other variables held constant, the following table demonstrates the impact of borrowing cost on floating rate portion of loans and borrowings .

(Amount in ₹)

Particulars	Effect on Profit before Tax	
	As at 31st March 2018	As at 31st March, 2017
Borrowing in INR-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 5 basis points)*		
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2016-17 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 110 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

NHPC LIMITED FARIDABAD

(ii) Price Risk:

(a) Exposure

The company's exposure to price risk arises from investment in equity shares and debt instruments classified in the financial statements as Fair Value Through OCI. Company's investment in equity shares are listed in recognised stock exchange and are publicly traded in the stock exchanges. Company's investment in debt instruments comprise quoted Government Securities and Public Sector Bonds and are publicly traded in the market. The investment has been classified under non-current investment in Balance Sheet.

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the year:

Particulars	As at 31st March 2018		As at 31st March, 2017	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				
Indian Overseas Bank				

Sensitivity has been worked out based on the previous 3 years average of six monthly fluctuations in the share price as quoted on the National Stock Exchange (NSE).

For Investment in Debt Instruments (Investments in Govt and PSU Bonds)

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the year:

Particulars	As at 31st March 2018		As at 31st March, 2017	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
PSU Tax Free Bonds				

(iii)Foreign Currency Risk

The company is compensated for variability in foreign currency exchange rate through recovery by way of tariff adjustments under the CERC Tariff Regulations.

(a) Foreign Currency Exposure:

The company's exposure to foreign currency risk at the end of the reporting period expressed in INR are as follows :

(Amount in ₹)

Particulars	As at 31st March 2018	As at 31st March, 2017
Financial Liabilities:		
Foreign Currency Loans		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

(b) Sensitivity Analysis

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

For Arora Vohra & CO
Chartered Accountants

(Firm Regn. No. 009847N)

(CA Narinder Malik)
Partner
M.No. 097008

REGD. NO. 009847N CHARTERED ACCOUNTANTS

S.K.Jena
(Head of Finance)

Rajan Kumar
(Head of Project)

महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा–II पावर स्टेशन / Sewa-II Power Station
माश्का, जेएण्डके / Mashka, J&K

NHPC LIMITED FARIDABAD

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(3) Capital Management

(a) Capital Risk Management

The primary objective of the Company's capital management is to maximize the shareholder value. CERC Tariff Regulations prescribe Debt : Equity ratio of 70:30 for the purpose of fixation of tariff of Power Projects. Accordingly the company manages its capital structure to maintain the normative capital structure prescribed by the CERC.

The Company monitors capital using Debt : Equity ratio, which is net debt divided by total capital. The Debt : Equity ratio are as follows:

Statement of Gearing Ratio		
Particulars	As at March 31, 2018	As at March 31, 2017
(a) Total Debt	-	-
(b) Total Capital	8226,35,785	6604,78,947
Gearing Ratio (a/b)	0.00	0.00

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net debt includes interest bearing loans and borrowings.

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating .
2. Debt to net worth should not exceed 2:1.
3 Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable))
4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

During the year the company has complied with the above loan covenants.

(c) Dividends:

	As at March 31, 2018	As at March 31, 2017
(i) Equity Shares		
Final dividend for the year 2016-17 of INR 0.10 per fully paid share approved in Sep-2017 paid in Oct-2017. (31st March 2017- INR 0.58 fully paid share for FY 2015-16).	0.00	0.00
Dividend Distribution Tax on Final Dividend	-	89.08
Interim dividend for the year ended 31st March 2018 of INR 1.12 (31st March 2017- INR 1.70) per fully paid share.	-	0.00
Dividend Distribution Tax on Interim Dividend	-	383.14
(ii) Dividend not recognised at the end of the reporting period		
In addition to the above dividends, since year end the directors have recommended the payment of a final dividend of INR ..... (31 st March 2017-INR 0.10) per fully paid up Shares . The proposed dividend is subject to the approval of shareholders in the ensuring AGM.		-
Dividend Distribution Tax on Proposed Dividend		-

NHPC LIMITED FARIDABAD

For Arora Vohra & CO
Chartered Accountants
(Firm Regn. No. 009847N)

(CA Narinder Malik)
Partner
M.No. 097008

REGD. NO 009847N CHARTERED ACCOUNTANTS

S.K.Jena
Head of Finance

Rajan Kumar
Head of Project
महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा–II पावर स्टेशन / Sewa-II Power Station
माश्का, जेएण्डके / Mashka, J&K

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Annexure to Note 2.2

CUMMULATIVE EDC (Amount in Rupees)

Particulars	Linkage	31-03-2018	31-03-2017
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	1017133999	1017133999
Gratuity and contribution to provident fund (including administration fees)	437502	178629985	178629985
Staff welfare expenses	437503	97942763	97942763
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**1293706747**	**1293706747**
Less: Capitalized During the year/Period	438103	1293706747	1293706747
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	22169632	22169632
Machinery	437511	25011852	25011852
Others	437512	96952430	96952430
Rent	437514	48737196	48737196
Rates and taxes	437515	4296505	4296505
Insurance	437516	1901734	1901734
Security expenses	437517	113238098	113238098
Electricity Charges	437518	63030225	63030225
Travelling and Conveyance	437519	24390542	24390542
Expenses on vehicles	437520	32796465	32796465
Telephone, telex and Postage	437521	17340836	17340836
Advertisement and publicity	437522	9632380	9632380
Entertainment and hospitality expenses	437523	640419	640419
Printing and stationery	437524	8811260	8811260
Remuneration to Auditors	437552	88240	88240
Design and Consultancy charges:			0
- Indigenous	437526	3025035	3025035
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	112860640	112860640
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	89185	89185
Losses on sale of assets	437530	238134	238134
Other general expenses	437525	28685753	28685753
Sub-total (b)		613936561	613936561
Less: Capitalized During the year/Period	438102	613936561	613936561
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	1365336107	1365336107
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	243766	243766
iii) Commitment fee	437547	603345	603345
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	17616493	17616493
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		**1383799711**	**1383799711**
Less: Capitalized During the year/Period	438105	1383799711	1383799711
Sub-total (C)		**0**	**0**

D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	1155922	1155922
Less: ii) ERV (Credit balance)	437551	-880899	-880899
Sub-total (d)		**275023**	**275023**
Less: Capitalized During the year/Period	438108	275023	275023
Sub-total(D)		**0**	**0**
E. PROVISIONS	437561	0	0
Sub-total(e)		**0**	**0**
Less: Capitalized During the year/Period	438106	0	0
Sub-total(E)		**0**	**0**
F. DEPRECIATION & AMORTISATION	437560	157468616	157468616
Sub-total (f)		**157468616**	**157468616**
Less: Capitalized During the year/Period	438104	157468616	157468616
Sub-total(F)		**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	24533827	24533827
Less Prior period income	437579	3006387	3006387
Sub-total (g)		21527440	21527440
Less: Capitalized During the year/Period	438107	21527440	21527440
Sub-total (G)		**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	5859147	5859147
ii) Interest on loans and advances	437571	139655961	139655961
iii) Miscellaneous receipts	437572	77592075	77592075
iv) Profit on sale of assets	437573	432845	432845
v) Provision not required written back	437574	100565431	100565431
vi) Hire charges/ outturn on plant and machinery	437575	3511198	3511198
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		**327616657**	**327616657**
Less: Capitalized During the year/Period	438101	327616657	327616657
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	661569494	661569494
Less: Capitalized During the year/Period	438109	661569494	661569494
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**3804666935**	**3804666935**
Less: Capitalized During the year/Period		**3804666935**	**3804666935**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**

NHPC LIMITED FARIDABAD

REGD. NO. 0003487N

Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2017-18.

Name of unit: SEWA-II POWER STATION SEWA-II POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Period ended 31.03.2018

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
				NIL	

Summary of Prior Period Adjustments made during Period ended 31.03.2018

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	**Income**		
	Revenue from Operations		
	Other Income		
	Total income (A)		0
B.	**Expense**		
	Generationand Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)		0
C	**ASSETS**		
1	NON-CURRENT ASSETS		
a)	Property Plant & Equipment		
b)	Capital Work In Progress		
c)	Investment Property		

NHPC LIMITED FARIDABAD

REGD. NO 009487N

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NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(i) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares. The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LIMITED, NHPC Office Complex, Sector-33, Faridabad, Haryana -121003. The Company is primarily involved in the generation and sale of bulk power to various Power Utilities. Other business includes providing consultancy, project management & supervision.

(ii) Basis of preparation

(A) Statement of Compliance

These standalone financial statements are prepared on accrual basis of accounting and comply with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

Basis of Measurement

The financial statements have been prepared on accrual basis of accounting under historical cost convention, except for following financial assets and financial liabilities which are measured at fair value:

- Certain financial assets and liabilities measured at fair value.
- Plan assets of defined employee benefit plans.

The methods used to measure fair values are discussed in Note 33.

(B) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded off to the nearest crores (upto two decimals) for the Company.

(D) Use of estimates and management judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures including contingent assets and liabilities at the Balance Sheet date. The estimates and management's judgements are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that may have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Critical judgements and estimates

a) Determining whether an arrangement contains a lease

Appendix C, Ind AS 17 'Determining whether an arrangement contains a lease' requires an assessment of whether:

- -fulfilment of the arrangement is dependent on the use of a specific asset or assets (the asset); and
- -the arrangement conveys a right to use the asset.

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the

output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

The Company enters into power purchase agreements with beneficiaries.Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amount to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate of return on the Lease Receivable outstanding.

In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue on a straight-line basis over the lease term. The respective leased assets are included in the Balance Sheet based on their nature.

b) Useful life of Property, Plant and Equipment

The estimated useful life of property, plant and equipment is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Useful life of the assets used for generation of electricity is determined by the Central Electricity Regulatory Commission (CERC) Tariff Regulations as mentioned in part B of Schedule II of the Companies Act, 2013 except for construction plant & machinery and computers & peripherals which are in accordance with Schedule II of the Companies Act, 2013.

c) Recoverable amount of property, plant and equipment and capital work in progress

The recoverable amount of property, plant and equipment and capital work in progress is based on estimates and assumptions, in particular the expected market outlook and future cash flows associated with the power plants. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount resulting in impairment.

d) Post-retirement benefit plans

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increase, the inflation rate and expected rate of return on plan assets. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have an impact on the resulting calculations.

e) Revenue

The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles ofInd AS 18. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

f) Provisions and contingencies

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events has been made on the basis of best judgement by management regarding probable outflow of economic resources. Such estimation can change following unforeseeable developments.

g) Recoverable Amount of Rate Regulated Assets

The operating activities of the Company are subject to cost-of-service regulations whereby tariff charged for electricity generated is based on allowable costs like interest costs, depreciation, operation & maintenance including a stipulated return. Guidance Note on Rate Regulated Activities issued by the ICAI (previous GAAP) andInd AS 114- 'Regulatory Deferral Accounts' permits an entity to include in the rate base, as part of the cost of self-constructed (tangible) fixed assets or internally generated intangible assets, amounts that would otherwise be recognised as an expense in the statement of profit and loss in

accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff regulations 2014-19. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

Considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money owing to delay in realization of trade receivables, except to the extent already provided for.

i) Investment in Subsidiaries and Joint Ventures

Investment has been carried at costs and as per assessment by the Company, there is no indication of impairment on such investments. Any changes in assumption may have a material impact on the measurement of the recoverable amount.

j) Insurance Claim Recoverable

The recoverable amount of insurance claims in respect of damages to Property, Plant &Equipment is based on estimates & assumptions as per terms and conditions of insurance policies.

(iii) SIGNIFICANT ACCOUNTING POLICIES- A summary of the significant accounting policies applied in the preparation of financial statements as given below have been applied consistently to all periods presented in the financial statements.

1.0 Property, Plant and Equipment (PPE)

a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP.The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

e) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.

f) Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation awarded by the Court till the date of award), rehabilitation and other expenses including expenditure on environment management plansrelatable to land in possession are treated as cost of land.

g) Assets over which the Company has control, though created on land not belonging to the Company are included under Property, Plant and Equipment.

h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.

i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are

replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of the inventory.

j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.

k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

a) Capital work in Progress up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.

c) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

d) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under "Expenditure Attributable to Construction" and carried under "Capital Work in Progress" and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to the Statement of Profit and Loss.

3.0 Investment Property

Upto March 31, 2015, Investment Property were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April1, 2015).

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are carried at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Profit and Loss in the period of derecognition.

Transfers to or from investment property is made when and only when there is a change in use.

4.0 Intangible Assets and Intangible Assets under Development

a) Upto March 31, 2015, Intangible assets were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.

e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.

b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/capital work-in-progress.

c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

6.0 Regulatory Deferral Accounts

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account Balances."

b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account Balances."

c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

d) Regulatory Deferral Account Balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account Balances are derecognised.

e) Regulatory Deferral Account Balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

• Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

• Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

• Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

8.0 Investments in subsidiaries and joint ventures

Investments in equity shares of subsidiaries and joint ventures are carried at cost.

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise Cash and Cash Equivalents,Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

a) Classification

The Company classifies its financial assets in the following categories:

- at amortised cost,
- at fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

(a) the entity's business model for managing the financial assets and

(b) the contractual cash flow characteristics of the financial asset.

For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or Other Comprehensive Income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through Other Comprehensive Income.

b) Initial recognition and measurement

All financial assets except trade receivables are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or Loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit orloss are expensed in the Statement of Profit and Loss.

The Company measures the trade receivables at their transaction price, if the trade receivables do not contain a significant financing component.

c) Subsequent measurement

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

i) The asset is held within a business model whose objective is to hold assets for collectingcontractual cash flows, and

ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income inthe Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss.

Debt instrument at Fair Value through Other Comprehensive Income (FVTOCI)

A 'debt instrument' is classified as at FVTOCI if both the following criteria are met:

i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

ii) The asset's contractual cash flows represent SPPI.

Debt instruments at fair value through Other Comprehensive Income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the Company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest income from these financial assets is included in other income using the EIR method.

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fairvalue. Equity instruments which are held for trading,if any, are classified at Fair Value Through Profit orLoss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within

equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

d) Derecognition

A financial asset is derecognised only when:

i) The Company has transferred the rights to receive cash flows from the financial asset, or

ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

e) Impairment of financial assets

In accordance with Ind-AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

i) Financial assets that are debt instruments, and are measured at amortised cost.

ii) Financial assets that are debt instruments and are measured as at FVTOCI

iii) Contract Assets under Ind AS 11, Construction Contracts

iv) Lease Receivables under Ind AS 17, Leases.

v) Trade Receivables under IndAS 18, Revenue.

The Company follows 'simplified approach' permitted under Ind As 109, "Financial Instruments" for recognition of impairment loss allowance on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 11, Ind AS 17 and Ind AS 18, which requires expected life time losses to be recognised from initial recognition of the receivables.

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL.The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipments and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

11.0 Dividends

Dividends and interim dividendspayable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable and subsequently measured at amortised cost. Financial liabilities are classified as subsequently measured at amortized cost.Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the carrying amount of an assetif another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in the Statement of Profit and Lossor in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the

accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

b) Monetary grants received from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.

c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.

b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.

d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuous management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.

b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and

method adopted by the appropriate authority. Customers are billed on aperiodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue. Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are accounted for on year to year basis.

c) Recovery towards deferred tax items recognized till March 31,2009 are accounted for when the same materialises.

d) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

e) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

f) Advance AgainstDepreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

g) Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

h) Dividend income is recognized when right to receive the same is established.

i) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

j) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the Statement of Profit and Loss.

16.0 Employee Benefits

i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonusif the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expensein the Statement of Profit and Lossor included in the carrying amount of an asset if another standard permits such inclusion in the

periods during which services are rendered by employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and contribution to Social Security Scheme are accounted as defined contribution plan.

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme,Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

The defined benefit obligation is calculated annually by actuary using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and Lossor included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying tangible assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing

costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying tangible assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) Depreciation on Property, Plant and Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant & Machinery

- Computer & Peripherals

ii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.

e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.

f) Tangible Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.

g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing uptoRs. 750/- are not capitalized and charged off to revenue in the year of use.

h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

j) Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date suchasset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.

m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.

o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.

b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to theStatement of Profit and Loss in the year in which such decision is taken.

d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.

e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

Income tax expense comprises current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

a) Current tax

i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws applicable at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).

ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit orloss nor the accounting profit orloss.

ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Losswhen the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

c) The Company is having a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amounts to substantially all the fair value of the plant are considered as a Finance Lease.Other embedded leases are considered as Operating Lease.

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised asa Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amountsincluding Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09up to 31st March 2009 and considered as deferred income. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate on the Lease Receivable outstanding.

ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the priorperiods presented in which the error occurred. If the error occurred before the earliest period presented, theopening balances of assets, liabilities and equity for the earliest period presented, are restated.

25.0 Earnings per share

a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholdersof the Company by the weighted average number of equity shares outstanding during the financial year.

b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholdersof the Company by the weighted average number of equity shares considered for deriving basic earnings perequity share and also the

weighted average number of equity shares that could have been issued upon conversionof all dilutive potential equity shares.

c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movementsin regulatory deferral account balances.

26.0 Statement of Cash Flows

a) **Cash and Cash Equivalents:**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within Borrowings underCurrentLiabilities.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

27.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

28.0 Miscellaneous

a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

For Arora Vohra & CO.
Chartered Accountants
FRN: 009847N

(CA Narinder Malik)	**Rajan Kumar**	**S.K.Jena**
Partner	महाप्रबंधक / General Manager (Head of Project)	**(Head of Finance)**

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Note No. - 34: Other Explanatory Notes to Accounts

1. Disclosures relating to Contingent Liabilities:- 31- 03- 2018

a)Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to ₹ **241,41,99,907/-** (previous year ₹ **217,72,53,679/-**) against the Company on account of rate & quantity deviation, cost relating to extension of time, idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes ₹ **NIL** (previous year ₹ **NIL**) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

Management has assessed the above claims and recognized a provision of ₹ **NIL** (previous year ₹ **NIL**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **241,41,99,907/-** (previous year ₹ **217,72,53,679/-**)as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) **Land Compensation cases**

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to ₹ **NIL** (Previous year ₹ **NIL**) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of ₹**NIL**(Previous year ₹ **NIL**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **NIL**(previous year ₹ **NIL**) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) **Disputed Tax Demands**

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to ₹ **NIL** (previous year ₹ **NIL**). Pending settlement, the Company has assessed and provided an amount of ₹ **NIL** (previous year ₹ **NIL** based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. ₹ **NIL** (previous year ₹ **NIL**) are being disclosed as contingent liability as outflow of resources is considered not probable.In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other miscellaneous matters amount to ₹ **NIL** (previous year ₹ **NIL**). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ **NIL** (previous year ₹ **NIL**)based on probability of outflow of resources embodying economic benefits and estimated ₹ **NIL**(previous year ₹ **NIL**) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as at 31.03.2018 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2018	up to date Provision against the claims / paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition/(deduction) from contingent liability during the period	Reduction of contingent liability from OpeningBalance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	***241,41,99,907***	***0***	***241,41,99,907***	***217,72,53,679***	***23,69,46,228***	***0***
2.	Land Compensation cases	NIL	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax matters	NIL	NIL	NIL	NIL	NIL	NIL
4.	Others	NIL	NIL	NIL	NIL	NIL	NIL
	Total	***241,41,99,907***	***0***	***241,41,99,907***	***217,72,53,679***	***23,69,46,228***	***0***

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of **₹NIL** (previous year **₹ NIL**)towards above contingent liabilities.

(e) (i) An amount of ₹ **NIL** (previous year ₹ **NIL**) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to NitiAayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law,upto 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so released is being shown as Current Financial Assets-Others (Note No. 11

(ii) An amount of ₹ **NIL**(previous year ₹ **NIL**) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

(f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

(g) Category of agency wise details of contingent liability as at 31.03.2018 are as under:

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition(+)/deduction (-) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0	0
3	CPSEs	0	0	0	0	0	0
4	Others	***241,41,99,907***	**0**	***241,41,99,907***	***217,72,53,679***	***23,69,46,228***	0
	TOTAL	***241,41,99,907***	**0**	***241,41,99,907***	***217,72,53,679***	***23,69,46,228***	0

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) Counter Claims lodged by the company on other entities:

The company has lodged counter claims aggregating to₹ NIL(previous year ₹ NIL)against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes ₹ NIL (previous year ₹ NIL) towards arbitration awards including updated interest thereon.

Based on Management assessment the inflow of economic benefits of ₹ NIL (previous year ₹ NIL)are probable and for rest of the claims, possibility of any inflow is remote.

b) Late Payment Surcharge: (Provided at CO level)

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of **₹ NIL** (previous year **₹ NIL**) has not been recognised.

c) Revenue to the extent not recognised in respect of power stations:(Provided at CO level)

Truing up order of 2009-14 and Tariff Order for 2014-19 is pending in respect of Sewa-II, Chamera III, TLDP-III, and TLDP-IV Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ **NIL** (previous year ₹ **NIL**) is probable.

d) Business Interruption Losses

Insurance Claim due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim

on account of Business Interruption losses aggregating to ₹ **NIL**. (Previous Year ₹ **NIL)** is probable.Power Station-wise details of claims are given at Para 25 of this Note

e) **Other Cases**

Claims on account of other miscellaneous matters amount to ₹ **NIL** (previous year ₹ **NIL**). The Management has assessed these claims and estimates that inflow of economic benefits of ₹ **NIL** (previous year ₹ **NIL**)are probable.

Contingent Assets are summarized below:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Counter claims lodged by the company	NIL	NIL
2.	Late Payment Surcharge	NIL	NIL
3.	Revenue to the extent not recognised in respect of power stations	NIL	NIL
4.	Business Interruption Losses	NIL	NIL
5.	Other cases	NIL	NIL
	Total	NIL	NIL

3. Estimated amount of contracts remaining to be executed on capital account and not provided for are as under:

(Amount in ₹)

	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Property Plant and Equipment (including CWIP)	16,87,037	26,83,686
2.	Investment Property	NIL	NIL
3.	Intangible Assets	NIL	NIL
	Total		

4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities ofworks of some of the items beyond the approved quantities as also for extra items totalling to **₹NIL** (previous year ₹ **NIL**)are included in Capital Work-in-Progress/Property Plant &Equipment.

5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in ₹)

Sl.	**Particulars**	**31.03.2018**	**31.03.2017**
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL

i)Transaction with Government that has control over company (NHPC)- (Central Govt.)		
Services Received by the Company	92885745	7368883
Services Provided by the Company	0	0
Sale of goods/Inventory made by the company	0	0
ii) Transaction with Entities controlled by the same Government that has control over company (NHPC)		
Purchase of property/Other assets	0	0
Purchase of goods/Inventory	294592	4243191
Services Received by the Company	8242556	71455563
Services Provided by the Company	0	0
Sale of goods/Inventory made by the company	0	0
iii) Transaction with Subsidiaries (NHDC, LDHCL & BSUL)		
Services Provided by the Company	0	0
Deputation of Employees by the company	0	0
Deputation of Employees to the company	0	0
Dividend Received by the company	0	0
Finance including loans & equity contribution made by the company	0	0
iv) Transaction with Joint Ventures (CVPPL & NHPTL)		
Services Provided by the Company	0	0
Deputation of Employees by the company	0	0
Finance including loans & equity contribution made by the company	0	0

(h) Outstanding Balances with Related Parties:

(Amount in ₹)

Particulars	**As at 31.03.2018**	**As at 31.03.2017**
(i)	(ii)	(iii)
i)Balances with Government that has control over company (NHPC)- (Central Govt.)		
Payables by the Company	9988472	8089845
Receivables by the Company	0	0

Loan from Government (Subordinate debts)	0	0
Balances out of commitments made by the company	0	0
ii) Balances with Entities controlled by the same Government that has control over company (NHPC)		
Payables by the Company	971127	2137452
Receivables by the Company	0	0
Balances out of commitments made by the company	0	0
iii) Balances with Subsidiaries (NHDC, LDHCL & BSUL)		
Receivables by the Company	0	0
Payables by the Company	0	0
Balances out of commitments made by the company	0	0
iv) Balances with Joint Ventures (CVPPL & NHPTL)		
Receivables by the Company	0	0
Payables by the Company	0	0
Balances out of commitments made by the company	0	0

The Company has business transactions with the state governments and entities controlled by the Govt. of India. Transactions with these entities are carried out at market terms on arms-length basis through a transparent price discovery process against open tenders, except in a few cases of procurement of spares/services from Original Equipment Manufacturers (OEMs) for proprietary items/ on single tender basis due to urgency, compatibility or other reasons. Such single tender procurements are also done through a process of negotiation with prices benchmarked against available price data of same/similar items. Therefore, party-wise details of such transactions have not been given since such transactions are carried out in the ordinary course of business at normal commercial terms and not considered to be significant.

9. (a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed balancesshall not have any material impact.

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of ₹ 5,00,000 or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2017 as well as amount outstanding as on 31.03.2018 is as under:

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(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2017	Amount confirmed	Outstanding amount as on 31.03.2018
Trade receivable	0	0	0
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	11108649	11108649	0
Trade/Other payables	15830845	13719913	2110932
Security Deposit/Retention Money payable	1845557	1845557	0

(c) In the opinion of the management, unconfirmed balances will not have any material impact.

10. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(₹ in Crore)

	Particulars	**For the yearended 31.03.2018**	**For the year ended 31.03.2017**
a)*	Value of imports calculated on CIF basis: i) Capital Goods	NIL	NIL
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	NIL NIL	NIL NIL
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	NIL NIL	NIL NIL
d)*	Earnings in foreign currency i) Others	NIL	NIL

* Accrual basis.

11. Disclosure related to Corporate Social Responsibility (CSR):

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in ₹)

S.No	**Heads of Expenses constituting CSR expenses**	**For the year ended on 31.03.2018**	**For the year ended on 31.03.2017**
1	Health Care and Sanitation	495684	349571
2	Education & Skill Development	614000	478000
3	Women Empowerment /Senior Citizen	0	0
4	Environment	0	0
5	Art & Culture	0	0
6	Ex-Armed Forces	0	0

7	Sports	0	0
8	National Welfare Fund	0	0
9	Technology & Research	0	0
10	Rural Development	645316	331618
11	Capacity Building	0	0
12	SwachhVidyalayaAbhiyan	0	0
13	Swachh Bharat Abhiyan	500718	554842
	Total amount	**2255718**	**1714031**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2018 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in ₹)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	893996	0	893996
(ii)	On purpose other than (i) above	1361722	0	1361722
	Total	**2255718**		**2255718**

(b) As stated above, a sum of **₹ 22,55,718/-**out of total expenditure of **₹ NIL**is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

12. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated 04.09.2015 (Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)

Sl. No.	**Particulars**	**As at 31.03.2018**	**As at 31.03.2017**
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -Principal -Interest b) Others: -Principal -Interest	 2571349 - - -	 3661159
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	-	-
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	-	
(v)	The amount of further interest remaining due and	-	

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	payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		-

13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

14. Disclosures as required under Ind AS-36 on "Impairment of Assets" shall be dealt at Corporate Office.

15. Disclosures as required under Ind AS-17 on Leases and Ind AS-19 on "Employee Benefits" shall be dealt at Corporate Office

16. **Disclosure in respect of insurance claim by All Power Stations:**

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Sewa-II Power Station as on 31.03.2018 is as under:

(Amount in ₹)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at 31.03.2018	As at March 31, 2017
Against material damage	NIL	NIL	NIL	NIL	NIL
CPM damage	NIL	NIL	NIL	NIL	NIL
# Business Interruption Loss: -On account of generation loss -On account of increased cost of working	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL

(Income recognised in respect of "Business Interruption Loss" during the year is ₹ **NIL** (Cumulative as on 31.03.2018 is ₹ **NIL.**).

17. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

(i) General

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, itis probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to bereimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but onlywhen the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profitand loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects,when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to thepassage of time is recognised as a Finance Cost.

(ii) Provision for employee benefits:

a) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year (Previous Year 2016-17) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

b) Provision For Wage Revision as per 3rd Pay Revision Committee (PRC):

Short term provision for wage revision of the employees of the company has been recognised in the accounts for the period 1.01.2017 to 31.03.2018 as per notification of the Development of Public Enterprises, Government of India.

(iii) Other Provisions:

a) **Provision For Tariff Adjustment:**

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 by Central Electricity Regulatory Commission(CERC).

b) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum wage of unskilled category as per the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.

ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.

iii) For 1000 days to all remaining PAFs.

c) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions for expenditure in respect of Arbitration Award/Court cases:

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

f) Provisions- Others: This includes provisions towards:-

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NHPC LIMITED FARIDABAD REGD. NO. 020487N

(i) Contractor claims,Land compensation cases, disputed tax demands and other cases created on the basis of management assessment as to probable outflow. Utilization/outflow of the provision is to be made on the outcome of the case

(ii) Wage revision of Central Government Employees whose services are utilised by the company.

18. Opening balances/corresponding figures for previous year/period have been re-grouped/re-arranged wherever necessary.

19. Unit/Project specific notes as per **Annexure-I** below **(to be given only by the respective project/unit pertaining to their project/unit)**.

20. **Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016.**:

a) Undisputed Statutory dues outstanding as on 31.03.2018 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	NIL	NIL
Income Tax	NIL	NIL
Goods & Service Tax Act	NIL	NIL
Sales Tax /VAT	NIL	NIL
Service Tax	NIL	NIL
Custom Duty	NIL	NIL
Excise Duty	NIL	NIL
Works Contract Tax	NIL	NIL
Any other levies (Please specify)	NIL	NIL

b) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount(in Rs.)	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	NIL	NIL	NIL
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	NIL	NIL
Finance Act,1994	Service Tax	NIL	NIL	NIL
Custom Act,1962	Custom Duty	NIL	NIL	NIL
Central Excise Tariff Act, 1985	Excise Duty	NIL	NIL	NIL
Works Contract Tax	Works Contract Tax	NIL	NIL	NIL
Goods & Service Tax Act	Goods & Service Tax	NIL	NIL	NIL
Please specify	Any other levies	NIL	NIL	NIL

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c) Details of Immovable Properties (land and other than land) for which title deeds are not held in the name of the company (The detail shall tally with foot note given under Note No. 2.1 " Property Plant & Equipment"):

Sl. No.	Details of Land	Gross Block as at 31.03.2018	Net Block as at 31.03.2018	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	NIL	NIL	NIL	NIL
2	Land-Leasehold	19,44,000	15,71,551	7.7175	Matter is under correspondence with JKPDC since long for issuance of "No Objection Certificate(NOC)" is still awaited from JKPDC.
3	Other than Land-	NIL	NIL	NIL	NIL

For Arora Vohra & CO.
Chartered Accountants
(Firm Regn.009847N.)

(CA Narinder Malik)
Partner
M.No. 097008

Date: 25-04-2018
Place: MASHKA, J&K

(Rajan Kumar)
Head of ~~Finance~~ Project
महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा–II पावर स्टेशन / Sewa-II Power Station
माश्का, जेएण्डके / Mashka, J&K

(S.K.Jena)
Head of ~~Project~~ Finance.

NHPC Limited
Comprative analysis (FY 2017-18 Vs FY 2016-17)

Name of the Unit: Sewa-II Power Station

Amount in Rs.

HOA	Particulars	Amount during FY 2017-18 (From 01.04.0217 to 31.03.2018)	Amount during Corrosponding year i.e FY 2016-17 (From 01.04.2016 to 31.03.2017)	Variance (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO. 24	**Revenue from Continuing Operations**					
	Sale of Power	2192302865	2131289022	61013843.00	3%	Generation in F.Y 2016-17 is 470.55 MU. Generation in F.Y 2017-18 is 506.72 MU Generation increased by 7.62% but sale of decreased by 4% due to following:- i) sale of regulated power was 187.10 lakhs in 2016-17 whereas it is NIL in 2017-18.. Ii)ii)UI charges decreased in 2017-18 by Rs.88.02 lakhs. iii) sale of power not billed decreased by 163.89 lakhs. Iv) Rebate to customer increased by 25.02 lakhs in 2017-18.
	Income from Finance Lease	0	0	0.00		
	Income from Operating Lease	0	0	0.00		
	Revenue from Contracts, Project Management & Consultancy Works	0	0	0.00		
	Interest from Beneficiary States (Revision of Tariff)	**94154**	**1696011**	-1601857.00	-94%	Interest from Beneficiarystates decreased by Rs.16.27lakhs in 2017-18.
	Total carried forward to Statement of Profit & Loss	**2192397019.00**	**2132985033.00**	59411986.00		
				0.00		
NOTE NO. 25	**OTHER INCOME**			0.00		
	(A) Interest Income	0	0	0.00		
	(B) Dividend Income	0	0	0.00		
	(C)Other Non Operating Income:			0.00		
	(i) Late payment surcharge	122499825	107490423	15009402.00	14%	Late payment of surcharge increased by 150.09lakhs in 2017-18.which has been booked on the basis of advices recieved from commercial Din. C.O.
	(ii) Income From Sale of Self Generated VERs/REC	0	0	0.00		
	(iii) Realization of Loss Due To Business Interruption	0	0	0.00		
	(iv) Profit on sale of investments	0	0	0.00		
	(v) Profit on sale of property, plant & equipment.	1682432	0	1682432.00		
	(vi) Income from Insurance Claim	0	0	0.00		

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	(vii) Liability/ Provisions not required written back	15746423	845648	14900775.00	1762%	Increase in provision not required written Back is due to :- i)ADJ. OF ADVICE NO IUA17-100-153401/Q2-20-EXCESS WAGE REVISION (3RD PRC) PROVISION FOR JAN-MAR17 WRITTEN BACK (84-09-02).for Rs.85.47 lakhs Ii)adj. of advice no iua17-100-153401/Q3-3-PLGI 2016-17 --- BOOKING OF LIABILITY AND PROVISION NOT REQUIRED WRITTEN BACK (840902) for Rs.32.79 lakhs. iii) Reversal of CISF provision as per corporate office Circular No.A/Cs 515 dt. 25-9-2017 for Rs.38.13 lakhs
	Material Issued to contractor:			0.00		
	(i) Sale on account of material issued to contractors	0	0	0.00		
	(ii) Cost of material issued to contractors on recoverable basis	0	0	0.00		
	(iii)Adjustment on account of material issued to contractor	0	0	0.00		
				0.00		
	Amortization of Grant in Aid	0	0	0.00		
	Income on account of generation based incentive (GBI)	0	0	0.00		
	Exchange rate variation	0	0	0.00		
	Others	2555609	3949878	-1394269.00	-35%	ADJ. OF ADVISE NO IUA16-100-153406/Q2-46 FOR nrldc CHARGES REFUNDED ON TRUING UP (2015-16) BY posoco FOR nr pOWER STATION(841001) for Rs.12.33 lakhs caused to increased the other income in 2016-17 but no such type of charges recieved in 2017-18.
	Sub-total	**142484289**	**112285949**			
	Add/(Less): C.O./Regional Office/PID Expenses	634874	5390898	-4756024.00	-88%	Allocation of COME booked under the HOA 849999 of Rs.53.90 lakhs in 2016-17 but booked in 2017-18 is Rs.6.34 lkahs only.Due to GST reason advice not raised by the C.O/Regional office.
	Sub-total	634874	5390898	-4756024.00		
	Less: Income transferred to Expenditure Attributable to Construction	0	0	0.00		
	Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	0	0	0.00		
	Less: Transfer of other income to grant	0	0	0.00		
	Total carried forward to Statement of Profit & Loss	**143119163**	**117676847**	25442316.00		
				0.00		
NOTE NO. 26	**GENERATION AND OTHER EXPENSES**			0.00		
	(A) GENERATION EXPENSES			0.00		
	Water Usage Charges	**92988325**	**86022864**	6965461.00	8%	Generation increased by 7.62% caused to increased water charges by 8%.
	Consumption of stores and spare parts	**7524161**	**7410175**	113986.00	2%	
				0.00		
	(B) Direct Expenditure on Contract, Project Management and Consultancy Works	**0**	**0**	0.00		
				0.00		
	(C)REPAIRS & MAINTENANCE			0.00		
	- Building	11027920	8264552	2763368.00	33%	i) The work for raising and strengthening of boundary wall around the main Administrative Office building, Guest House and Field Hostel at Sewa-II Power Station, J&K. carried out for security purpose and booked exp. of Rs..21.19 lakhs in F.Y.2017-18 which was NIL in 2016-17. ii) Minimum Wages plus GST in R&M works in F.Y 2017-18 also caused to increase the expenditure as compared to 2016-17.
	- Machinery	9969474	9109805	859669.00	9%	Minimum Wages plus GST in R&M works in F.Y 2017-18 caused to increase the expenditure as compared to 2016-17.

NHPC LIMITED FARIDABAD

ARORA & CO. REGD. NO. 009487N CHARTERED ACCOUNTANTS

	Telephone, telex and Postage	2028305	1466592	561713	38%	VSAT PAMA Bandwidth Charges and Licence Fee & WPC Charges of Rs.470891/- pertaining to period 1-10-2017 to 31-12-207 but booked in feb-2018 which cause to inease Exp.
	Advertisement and publicity	569562	318863	250699	79%	Increase due to adoption of e-Tendering process of each & every contract/Supply during F.Y 2017-18 whereas e-Tendering process during F.Y 2016-17 were cayrrying out for > Rs.5.00 lakhs amount of supply & contract.
	Entertainment and hospitality expenses	5700	2250	3450	153%	
	Printing and stationery	231117	41714	189403	454%	
	Consultancy charges - Indigenous	467447	995160	-527713	-53%	No. of hearing in Arbitration case GIL VS NHPC were less in q4-17-18 as compared to q4-16-17 .
	Consultancy charges - Foreign	0	0	0		
	Audit expenses	75000	62875	12125	19%	
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0	0	0		
	Expenditure on land not belonging to company	0	0	0		
	Loss on Assets	-676	17	-693	-4076%	
	Losses out of insurance claims (upto excess clause)	-3975457	0	-3975457		Notional loss of assets against insurance claim booked in the HOA-921803&802 as per INDAS/30 for fire occured in Power house sewa-II P.S in Aug-2017 and booked in q2-17-18 but as per IOM No.NH/CO/Finance/2018/481 dt. 10-4-2018 entry for the same was reversed in q4-2017-18.
	Losses out of insurance claims (beyond excess clause)	0	0	0		
	Books & Periodicals	8679	8318	361	4%	
	Donation	0	0	0		
	CSR/ Sustainable Development	1458532	1528465	-69933	-5%	
	Community Development Expenses	0	0	0		
	Directors' expenses	0	0	0		
	Research and development expenses	0	0	0		
	Interest on Arbitration/ Court Cases	0	0	0		
	Interest to beneficiary states	0	1135959	-1135959	-100%	Expenditure booked during q4-16-17(F.Y 2016-17)as per advice receved from corpoarte office but no such advices received from C.O in this F.Y.207-18 (q4-17-18)
	Expenditure on Self Generated VER's/REC	0	0	0		
	Exchange rate variation	0	0	0		
	Training Expenses	95892	418534	-322642	-77%	No. of traing programes held in q4-2017-18 were less as compared to q4-16-17
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	331013	177381	153632	87%	advice of CERC FEE for 2017-18 OF Rs.132000/-per quater was in q4-17-18 which was not in 2016-17
	Operational/Running Expenses of Kendriya Vidyalay	1277597	630066	647531	103%	EXPENDITURES BOOKED AS PER ADVICE NO.IUA17-105-153401/Q4-23 RECIEVED FROM CPS-1 FOR Rs.1277597/- IN Q4-2017-18 BUT yearly dif is 71473/-
	Operational/Running Expenses of Other Schools	0	0	0		
	Operational/Running Expenses of Guest House/Transit Hostel	920976	590794	330182	56%	Increase due to minimum wages and GST in R&M works.
	Operating Expenses of DG Set-Other than Residential	198671	91679	106992	117%	
	Other general expenses	1648271	598151	1050120	176%	14 nos manpowerS was outsourced due to retirement various lower staff w.e.f june-2017 for running and Maintenance of Administrative Buildinbg, Central Store, Work shop and Maintenance of Parks at Sewa-II are booked under the 925030 (R&M of Office)of Rs. 729086/-. ii)Increase in minimum wages & GST also caused to increase

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	Sub-total	**64432149**	**65043397**	-6 48		
	Add/(Less): C.O./Regional Office/PID Expenses	0	3839003	-3839003	-100%	Exp. booked as per advice recieved from Corporate office under the HOA-929999 which are not receved in q4-17-18. The reason may be of GST.
	Sub-total	**0**	**3839003**	-3839003		
	Less: Amount transferred to Expenditure Attributable to Construction	0	0	0		
	Less: Recoverable from Deposit Works	0	0	0		
	Less: Transfer of Generation & other expenses - IPO/Buyback	0	0	0		
	Sub-total		**0**	0		
	PROVISIONS			0		
	Bad and doubtful debts provided	0	9187902	-9187902	-100%	CLOSING ENTRY RECEIVED FROM C.O. FOR YEAR ENDING 31.03.2017 REVERSAL OF SURCHARE UPTO 2015-16 BYPL IUA16-100-153406/Q4-148 boked under the HOA-950504.
	Expected Credit Loss Allowance-Trade Receivables	0	0	0		
	Bad and doubtful advances / deposits provided	0	0	0		
	Bad and doubtful claims provided	0	0	0		
	Doubtful Interest Provided for	0	0	0		
	Diminution in value of stores and spares	0	24281	-24281	-100%	
	Shortage in store & spares provided	0	0	0		
	Provision against diminution in the value of investment	0	0	0		
	Project expenses provided for	0	0	0		
	Provision for fixed assets/ stores provided for	0	0	0		
	Diminution in value of Inventory of Self Generated VER's Provided for	0	0	0		
	Provision for catchment area treatment plan	0	0	0		
	Provision for Interest to Beneficiary	0	0	0		
	Provision for interest against court/arbitration award	0	0	0		
	Others	0	0	0		
	Sub-total	**0**	**9212183**	-9212183		
	Add/(Less): C.O./Regional Office/PID Expenses	0	-31	31	-100%	
	Sub-total		**-31**	31		
	Less: Amount transferred to Expenditure Attributable to Construction		0	0		
	Less: Recoverable from Deposit Works		0	0		
	Total carried forward to Statement of Profit & Loss	81729068	113327497	-31598429		
				0		
NOTE NO. 27	**EMPLOYEES BENEFITS EXPENSES**			0		
	Salaries, wages, allowances	58739464	111658467	-52919003	-47%	Decreased in q4-17-18 as under:- i) EL encashment Executive by Rs.233.14 lakhs. Ii) HPL encashment Executive by Rs.19.52 lakhs. iii)EL encashment supervisor by Rs 9.89 lakhs. Iv)EL encashment wokmen by Rs 196.18lakhs. V)HPL encashment wokmen by Rs 39.59 lakhs
	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	10111736	30845668	-20733932	-67%	NO ADVICE HAS BEEN RECEIVED FRON C.O ON A/C OF GRATUITY ACTUARIAL VALUATION EXPENSE IN Q4-17-18
	Staff welfare expenses	2540720	2610157	-69437	-3%	
	Leave Salary & Pension Contribution	0	0	0		
	Add/(Less): C.O./Regional Office Expenses	32207441	538 48340771	-16133330	-33%	Employees' Remuneration and Benefits <Corporate/Regional Office> booked under the

	Less: Employee Cost transferred to Expenditure Attributable to Construction	0	0	0		
	Less: Recoverable from Deposit Works	0	0	0		
	Total carried forward to Statement of Profit & Loss	103599361	193455063	-89855702		
				0		
NOTE NO. 28	**FINANCE COST**			0		
	FINANCE COST	27622268	36396270	-8774002	-24%	I)INTEREST ON W1 - SERIES 6.91% SECURED TAXABLE NON CUM NON CON BONDS RECIVED IN Q4-17-18 OF RS.123.14 LAKHS WHERE AS IT WAS NIL IN Q4-16-17. II)INTEREST ON TERM LOAN DECREASED IN Q4-17-18 BY RS.210.54LAKHS AS COMPARED TO Q4-16-17.
	Add/(Less): C.O./Regional Office/PID Expenses	0	1106951	-1106951	-100%	
	Less: Finance Cost transferred to Expenditure Attributable to Construction	0	0	0		
	Less: Recoverable from Deposit Works	0	0	0		
	Total carried forward to Statement of Profit & Loss	27622268	37503221	-9880953		
				0		
NOTE NO. 29	**DEPRECIATION & AMORTISATION**			0		
	Depreciation & Amortisation	141843925	140550033	1293892	1%	In q4-2016-17, capital spares transfered to inventory as per circular No. INDAS/26 dt.w.e.f 01-04-2016 for which depreciation rolled back by Rs.8.28 lakks but the same was not booked during q4-2017-18.
	Depreciation adjustment on account of Foreign Exchange Rate Variation	0	0	0		
	Add/(Less): C.O./Regional Office / PID Expenses	0	1196905	-1196905	-100%	
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	0	0	0		
	Less: Recoverable from Deposit Works	0	0	0		
	Total carried forward to Statement of Profit & Loss	141843925	141746938	96987		

Sewa-II Power Station

Detail of Capital Commitment as on 31-03-2018

Annexure-IV

S.No.	Name of work	Name of Contrator/ Firm	Date of Award	Value	Amend-ments (if any) Value	Amended Value	Payment made till date			Liability/ Provisions	Total Payments & Liability	Estimated amount of contract remaining (Respective Currency)	Total unexpired capital commitment (INR)
							Advance	Progressive advances	Running account payments				
1	Purchase of Service seal of MIV (Door seal only) (10% Advance Payment to be given to BHEL, alongwith Order)	M/S.BHEL,chandigarh,	22-09-2017	8,63,760.00	-	8,63,760.00	73,200.00	-	-	-	73,200.00	7,90,560.00	7,90,560.00
2	Purchase of Governor OPU Jockey pump motor set (20 lpm) (1 no.)	M/S. Keymech Technologies Hariduwar	02-06-2017	1,36,521.00	-	1,36,521.00	-	-	-	-	-	1,36,521.00	1,36,521.00
3	Supply Installation Testing & Commissioning of HSLS along with accessories	M/s Product Mix, Bhopal	28-09-2017	21,97,760.00	-	21,97,760.00	15,32,928.00	-	-	4,34,432.00	19,67,360.00	2,30,400.00	2,30,400.00
4	Purchase of 2 no. portable dewatering pump 35 HP for	M/S. Trade linkers, Amritsar,PB	17-03-2018	2,77,697.00	-	2,77,697.00	-	-	-	-	-	2,77,697.00	2,77,697.00
5	Purchase of Software	M/S. Kanak dhara soft ware developer,Maharastra	29-03-2018	2,51,859.00	-	2,51,859.00	-	-	-	-	-	2,51,859.00	2,51,859.00
						Total Unexpired Capital Commitments							16,87,037

Rajan Kumar
General Manager (HOP)

S.K.Jena
Sr.Manager (Finance)

महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा-II पावर स्टेशन / Sewa-II Power Station

REGD. NO. 009467N

Annexure-VI

Name of Unit : Sewa-II Power Station

Reporting of Events Occuring After Balance Sheet Date

S.No	Particulars of the Events	Accounting Entry to be passed after Balance Sheet		Change in Disclosures after Balance Sheet		
		Head of Account	Amount	Note No.	Earlier Disclosure	Revised Disclosure
			NIL			

S.K.Jena
(HOF)

Rajan Kumar
(HOP)
महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा–II पावर स्टेशन / Sewa-II Power Station
माश्का, जेएण्डके / Mashka, J&K

Annexure-VII (A)

Unit Name: SEWA-II POWER STATI

Details of Contingent Liabilities as on31-03-2018

Amount in Rupees

Sr. No.	Status of the Claim	Particulars of Claim	Name of Party	Category of Agency (a Central Govt department b State Govt department or Local Body, c CPSE, d Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Contingent Liability (Possible outflow/ No Reliable estimate can be made)		Reduction from Opening Contingent Liability during the period/year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance of claims as on 31-03-2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31-03-2018		Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on 31/03/2018				
	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
A	CAPITAL WORKS																		
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		SUB TOTAL	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	0	
b)	CASES UNDER ARBITRATION/ADJUDICATION.																		
1	Under Court Case	Claim under Workmen Compensation Act Sh Panjku Ram S/o Sh NantRam & Others (Case was dismissed by the ALC Kathua Applicant filed the writ petition in the High court of Jammu, summon received on 16 11 2012	Sh. Panjku Ram S/o Sh. NantRam & Others	D	400000	4,00,000	-	-	4,00,000	-	-	-	-	4,00,000	4,00,000	-	0	NIL	The applicant filed an writ-petition in the High Court of Jammu, but not listed for hearing till date.NHPC is a party being the principle employer.
2	Under Arbitration	Claim on account of various disputes occurred on finalisation of bill for Lot SW-1	GIL	D	1590130700	1590130700	-	-	15901,30,700	-	-	-	-	15901,30,700	15901,30,700	-	-	NIL	Hearing No 64th & 65th had been completed on dated 17/04/2018 & 18-04-2018 and the next dates are fixed for further hearing on dated 28/05/2018,29-05-2018 & 30-05-2018 for arguments.
2(a)	Under Arbitration	Interest on claim of GIL updated upto 31-03-2018	GIL	D	0	5867,22,979	-	-	8236,69,207	-	-	-	-	8236,69,207	8236,69,207	-	-	NIL	Power Station updated interest on claim upto 31-03-2018
		SUB TOTAL			15905,30,700	21772,53,679	-	-	24141,99,907	-	-	-	-	24141,99,907	24141,99,907	-	-		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
						0	-	-	-	-	-	-	-	-	-	-	-		
		SUB TOTAL			0.00	-	0	0	-	-	-	-	-	-	-	-	-	0	
		TOTAL- CAPITAL WORKS (A)			15905,30,700.00	21772,53,678.70	-	-	24141,99,907.36	-	-	-	-	24141,99,907.36	24141,99,907.36	-	-		
B	LAND COMPENSATION CASES																		
	0																		
	0																		
		TOTAL- LAND COMPENSATION CASES (B)			0	-	-	-	-	-	-	-	-	-	-	-	-	0	
C	DISPUTED TAX MATTERS																		
		TOTAL- Disputed Tax Matters (C)			0	-	-	-	-	-	-	-	-	-	-	-	-	0	
D	OTHER CASES																		
	OTHER CASES																		
		TOTAL- OTHER CASES (D)			0	-	-	-	-	-	-	-	-	-	-	-	-	0	
		GRAND TOTAL (A+B+C+D)			15905,30,700	21772,53,679	-	-	24141,99,907	-	-	-	-	24141,99,907	24141,99,907	-	-	-	

REGD. NO. 009487N

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I. Summary of Contingent Liabilities as on 31/03/2018

(Amount in Rupees)

Sl. No.	Particulars	Claims as on 31/03/2018	Provision against the claims	Contingent liability as on 31/03/2018	Contingent liability as on 31/03/2017	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	24141,99,907	0	24141,99,907	21772,53,679	0	0
B.	Land Compensation cases	0	0	0	0	0	0
C.	Disputed tax matters	0	0	0	0	0	0
D.	Others	0	0	0	0	0	0
	Total						

UNIT **SEWA-II POWER STATION**

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2018

(Amount in Rupees)

Sl. No.	Category of Agency	Claims as on DD/MM/YYYY (31/03/2018)	Provision against the claims	Contingent liability as on DD/MM/YYYY (31/03/2018)	Contingent liability as on DD/MM/YYYY (31/03/2017)	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0	0
3	CPSEs						
4	Others	24141,99,907	0	24141,99,907	21772,53,679	0	0
	TOTAL						

Annexure-VII (B)

NAME OF THE UNIT: SEWA-II POWER STATION

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2018

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2017	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2018	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1										
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)		0	0	0	0	0	0	0	0
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES									
E	Other Cases- (if any)-specify									
1										
2										
3										
	SUB TOTAL- OTHER CASES (E)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D)		0	0	0	0	0	0	0	

S.K.Jena
(HOF)

Rajan Kumar
(HOP)

महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा–II पावर स्टेशन / Sewa-II Power Station
माश्का, जेएण्डके / Mushka J&K

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Annexure-VIII

Name of Location: Sewa-II Power Station

Detail of Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others during the year ended on 31.03.2018

(A) Assets deducted as per Note No. 2.1 shown by units in Balance sheet as at 31.03.2018

	PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
i)	Land – Freehold	410101	0	0
ii)	Land – Leasehold	410111	0	0
iii)	Roads and Bridges	4103	0	0
iv)	Buildings	4102	0	0
v)	Railway sidings	4105	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechani	4106	0	0
vii)	Generating Plant and machinery	4107	801526	69310
viii)	Plant and machinerySub station	4108	0	0
ix)	Plant and machineryTransmission lines	4109	0	0
x)	Plant and machineryOthers	4110	0	0
xi)	Construction Equipment	4111	0	0
xii)	Water Supply System/Drainage and Sewerage	4112	0	0
xiii)	Electrical installations	4114	0	0
xiv)	Vehicles	4115	0	0
xv)	Aircraft/ Boats	4116	0	0
xvi)	Furniture and fixture	4117	0	0
xvii)	Computers	4118	0	0
xviii)	Communication Equipment	4119	0	0
xix)	Office Equipments	4120	0	0
xx)	Research and Development	4121	0	0
xxi)	Other assets	4125	0	0
xxii)	TANGIBLE ASSETS of minor value >750 and < Rs.5000	4128	0	0
	TOTAL		801526	69310

(B) Assets deducted as per Note No. 2.4 shown by units in Balance sheet as at 31.03.2018

	PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
	Land – Unclassified/ Right of Use		0	0
	Computer Software		0	0
	Total		0	0

Note

1 the Year ended on 31.03.2018): Amount appearing under "Depreciation Opening Amount" column of FAR for the FY 2015-16.

2 Gross Block-Deduction on account of Others shall be same as appraring in the Note 2.1 & 2.4 of Balance sheet as at 31.03.2018.

ANNEXURE-IX

Party wise summary of Transactions and Balances with Related Parties

Location Code
Location Name :

1. Transactions with Government that has control over company (NHPC)					(Amount in Rs.)	
S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2017
1	Services Received by the Company(NHPC)	CISF	92885745	73688883	9988472	8089845
		.....				
		.....				
	Total		92885745	73688883	9988472	8089845
2	Services Provided by the Company (NHPC)	.....				
		.....				
		.....				
	Total		0	0	0	0
3	Sale of goods/Inventory by the Company	MEA				
		.....				
		.....				
	Total		0	0	0	0
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	.....				
		.....				
		.....				
	Total		0	0	0	0
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				
		.....				
	Total		0	0	0	0

2. Transactions with Other entities Controlled by the Central Govermennt e.g.Transactions with CPSUs

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2017
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	IOCL	0	854351	0	0
		SAIL	0	0	0	0
		.....	0	0	0	0
	Total		0	854351	0	0
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL	294592	3025096	0	1749442
		BEML LTD	0	363744	0	0
		.....				
	Total		294592	3388840	0	1749442
3	Services Received by the Company(NHPC)	BSNL	1417483	387221	744482	335999
		PGCIL	745961	68880	172633	0
		BHEL	2035081	370219	0	0
		BEML LTD	27664	38902	0	0
		ORIENTAL INSURANCE CO.	120069	0	0	0
		KVS	3156523	3227966	0	0
		POSOCO/NRLDC	739775	1042375	54012	52011
	Total		8242556	5135563	971127	388010
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory					
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

(HOF)

3. Transactions with State Govt/ State Govt Deptt (Uttar Pradesh, J&K, Manipur, Madhya Pradesh)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2017
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	JKPDC				
		UPPCL				
		.....				
	Total		0	0	0	
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	JKPDC				
		UPPCL				
		.....				
	Total		0	0	0	
3	Services Received by the Company(NHPC)	BSNL				
		PGCIL				
		.....				
	Total		0	0	0	
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory	JKPDC				
		UPPCL				
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

S.K.Jena
(HOF)

ARUN VERMA & CO. REGD. NO. 009487N CHARTERED ACCOUNTANTS

Annexure-X

Name of Unit: Sewa-II Power Station

Provisions made against assets during the period ended on 31/03/2018

Status of Provisions made against assets during the year for inclusion in the agenda note for information of the Board is as under:

Account Code	Nature	Amount Provided for (Rs.)	Amount Transferred to Expenditure Attributable to Construction (EAC) (Rs.)	Net Amount charged to P&L (Rs.)	Reasons and Justification for creation of Provision	Current Status
(i)	(ii)	(iii)	(iv)	(v)=(iii)-(iv)	(vi)	(vii)
95-05-XX	Bad and doubtful debts provided	NIL	NIL	NIL	NIL	NIL
95-06-01	Bad and doubtful advancesprovided for	NIL	NIL	NIL	NIL	NIL
95-06-02	Bad and doubtful deposits provided for	NIL	NIL	NIL	NIL	NIL
95-07-01	Bad and doubtful claims/interest provided	NIL	NIL	NIL	NIL	NIL
95-07-03	Doubtful Interest Provided for	NIL	NIL	NIL	NIL	NIL
92-33-03	Provision for obsolescence in stores	NIL	NIL	NIL	NIL	NIL
92-33-04	Provision for other losses of stores	NIL	NIL	NIL	NIL	NIL
95-08-01	Shortage in store & spares provided	NIL	NIL	NIL	NIL	NIL
95-11-01	Provision against diminution in the value of investment	NIL	NIL	NIL	NIL	NIL
95-12-01	Project expenses provided for	NIL	NIL	NIL	NIL	NIL
95-13-01	Loss on fixed assets provided for	NIL	NIL	NIL	NIL	NIL
95-13-02	Loss on store provided for	NIL	NIL	NIL	NIL	NIL

NHPC LIMITED FARIDABAD

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Annexure: XII

Management's Responsibility Statement for preparation of Director's Responsibility Statement

This is to certify that the Annual Accounts of Sewa-II Power Station *(name of Unit)* for the financial year 2017-18 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
iv) that the accounts are prepared on going concern basis.
v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
vi) that the management had devised proper systems to ensure compliance with theprovisions of all applicable laws and that such systems were adequate and operating effectively.

Rajan Kumar

Signature of Head of
महाप्रबंधक / General Manager
Region/Project/Unit/Division
सेवा–II पावर स्टेशन / Sewa-II Power Station
माश्का, जेएण्डके / Mashka, J&K

Place: Mashka,J&K
Date: 25-04-2018

S.K.Jena

Signature of Head of Finance

Annexure: XIII

COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFOCERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Nameof Region/ProjectUnit/Division: SEWA-II POWER STATION

a. We have reviewed financial results for the period ended 31-03-2018 of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief :

i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"

ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31-03-2018 Which are fraudulent, illegal or violative of the Company's Code of Conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the auditors and management

i. Significant changes in internal control over financial reporting during the period ended 31-03-2018

ii. Significant changes in accounting policies during the period ended 31-03-2018 and that the same have been disclosed in the notes to the financial results; and

iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Rajan Kumar
महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा II पावर स्टेशन / SEWA-II Power Station
माश्का, जेएण्डके / Mashka, J&K

Signature of Head of Region/Project/Unit/Division

NHPC LIMITED FARIDABAD

S.K.Jena

Signature of Head of Finance

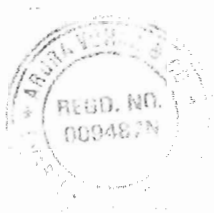
Place: Mashka,J&K

Annexure-XVI

Name of Regional Office/Liiaison Office: Banikhet

Detail of Regional Office Management Expenses allocated to Units during the Period ended on 31.12.2018

Location Code	Unit name	OTHER INCOME	GEN., ADMN & OTHER EXPENSES	EMPLOYEES' REMUNERATION & BENEFITS	DEPRECIATION	FINANCE CHARGES	PROVISION	Total
103	SALAL							0
106	URI - I							0
116	URI - II							0
109	DULHASTI							0
113	SEWA-II	635550	6400736	136040684	1018940	1336	0	144097246
121	NIMMO BAZGO							0
122	CHUTAK							0
101	BAIRASIUL							0
105	CHAMERA-I							0
108	CHAMERA-II							0
117	CHAMERA-III							0
119	PARBATI-III							0
104	TANAKPUR							0
110	DHAULIGANGA-I							0
102	LOKTAK							0
107	RANGIT							0
111	TEESTA-V							0
114	TLDP-III							0
120	KISHANGANGA							0
112	PARBATI -II							0
118	TLDP-IV							0
115	SLP							0
160	50MW Solar Project, Tamilnadu							0
129	DIBANG							0
152	TAWANG							0
125	KOTLIBHEL 1A							0
157	KOTLIBHEL 1B & II							0
139	Dhl Intermediate							0
130	TEESTA-IV							0
608	WPPJ							0
508	BRRP							0
510	RE-PATNA							0
526	RE-CELL							0
	TOTAL	**635550**	**6400736**	**136040684**	**1018940**	**1336**	**0**	**144097246**
		0	0	0	0	0		





Annexure -XVII

Name of Unit SEWA-II POWER STATION

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31-03-2018

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	4302XX	0	0	0	0
	4303XX	0	0	0	0
	4305XX	0	0	0	0
	4309XX	0	0	0	0
	4312XX	0	0	0	0

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.

It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

S.K.Jena
Signature
Head of Finance

NHPC LIMITED FARIDABAD

REGD. NO.

Rajan Kumar
Signature
महाप्रबंधक / General Manager
एनएचपीसी लिमिटेड / NHPC Limited
सेवा–II पावर स्टेशन / Station
Head of Project/Power Station/Unit

Annexure -XI

Name of Unit **Sewa-II Power Station, Mashka, J&K**

(Amount in Rs

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31-03-2018

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	450207	SDM Basholi, J & K	Advance for purchase of land of 92 Kanal and 07 Marlas	30-03-2012	84,05,315	51,71,366	32,33,949	Provision for the same has already been made.Utilisation certifcate is awaited to square up the provsion.
2	450207	SDM BANI, GOVT OF J&K	Purchase of Land	16-04-2013	10,00,000	0	10,00,000	Provision for the same has already been made.Utilisation certifcate is awaited to square up the provsion.
		Total of 450207			**94,05,315**	**51,71,366**	**42,33,949**	
3	660401	Commissioner Secretary,Fishieries & Forests	Advance against provision of budget under X-Env. & Ecology. (Fishieries related work including infrastructure & equipments.	25-01-2012	25,00,000	10,60,400	14,39,600	Provision for the same has already been made.Utilisation certifcate is awaited to square up the provsion.
		Total of 660401			**25,00,000**	**10,60,400**	**14,39,600**	
4	660407	SDM BANI, GOVT OF J&K	Compensation of water mills located at Dharore & Fatehpur.	05-10-12012	7,17,932	5,93,889	1,24,043	Utilisation certificate is awaited fo adjustment advance. No provisio has been made for this advanc amount.
6	660407	DY. COMMISSIONER Excise Toll TAX LAKHANPUR	Advance Toll Tax Deposit to J&K Govt.	2016-17			7549	Running advance given fo supplies to be received.
		Total of 660407			**7,17,932**	**5,93,889**	**1,31,592**	

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.
It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

S.K.Jena
Signature
Head of Finance
Sewa-II power staion

REGD. NO. 009487N

NHPC LIMITED FARIDABAD 553

Rajan Kumar
महाप्रबंधक /General Manager
एनएचपीसी लिमिटेड/NHPC Limited
सेवा-II पावर स्टेशन/Sewa-II Power Station
माश्का, जे एंड के/Mashka, J&K

Signature
Head of Project/Power
Sewa-II power staion

Annexure-F

NAME OF UNIT: SEWA-II POWER STATION

Disclosure of fair value under Note 33(1B)

Model for Calculation of Fair value of Retention Money for Disclosure

Retention Money	31-03-2018
Outstanding non-current undiscounted Amount - as per Detail Note 16.2 of balance sheet (before fair valuation)	30,000
Fair Value- Non Current portion	26423
Discount Rate for fair value disclosure	8.00%

Statement of cash outFlow and Present value for Disclosure

Date of refund	Amount Refunded	Fair Value
		8.00%
30-Sep-17	0	26423
11-Apr-19	10000	
07-May-19	10000	
27-Jul-19	10000	
	30000	26423

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.

2. Amount computed using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.

2. Discount rate given in the above format shall only be used for computation of fair vaue of security deposit/Retention Money for disclosure purpose.

4. Amount shown above are only for illustrative purpose.

NHPC LIMITED FARIDABAD

Annexure-X

Check List

HYDRO GENERATING STATIONS

(Sewa-II Power Station)

Ref: - CERC order dtd. 06.05.2016 in Petition no. 8/SM/2016.

S. No.	Particulars	Yes/No/NA	Page No./ Remarks
Procedural			
1.	Whether the petition is posted on website? (a) If yes, details submitted	NA	Petition is for truing up of tariff
2.	Whether a copy of the petition is served on all the beneficiaries / respondents (a) If yes, whether proof of service has been filed	Yes Yes	560-562
3.	Whether notice of tariff petition published in newspapers in terms of the CERC Regulations. If yes, whether the details of the publication has been submitted	NA	Petition is for truing up of tariff
CAPITAL COST			
4.	Whether unit-wise break-up of capital cost submitted	NA	
5.	Whether Board Approval of Capital Cost /Revised Capital Cost submitted	Yes	27
6	Whether report of DIA on the vetting of capital cost submitted	NA	
7	Whether approval of capital cost/RCE by competent authority (MOP/CCEA/CEA) submitted	Yes	28-36 (CEA appraisal report on RCE is enclosed. Approval of RCE by MoP/GoI is under process)
8	Whether break-up of common facilities in respective units in the original project estimate submitted	NA	
	Whether Audited Financial Statement	Yes	

9	as on 31st March of each year of the tariff period with all schedules as on COD of the units submitted (audited balance sheet as on 31st March'2014)		
10	Whether the details of liabilities discharged and un-discharged as on COD of each unit as well as on 31st March of subsequent years of tariff period submitted	Yes	149-153
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	149-153
12	Whether the details of duty drawback/exemption availed, if any, submitted	NA	
13	Whether details of Infirm power as on COD submitted	NA	
14	Whether details of Local Area Development Expenses (LADA) along with related government notification, if any, submitted	NA	
Time Overrun			
16	Whether time overrun is involved in the commercial operation of the generating station. (a) If yes, the reasons/justification for time overrun, if submitted (b) Whether documents in support of time overrun is enclosed	NA NA NA	
17	Whether report of the Standing Committee appointed by GOI with respect to time and cost over-run enclosed	NA	
18	Whether the DIA report on time and cost over-run submitted	NA	
Interest During Construction (IDC)			
19	Detailed calculation of FERV claimed, if submitted	NA	
20	Whether soft copy in formula based	Yes	Uploaded in E-

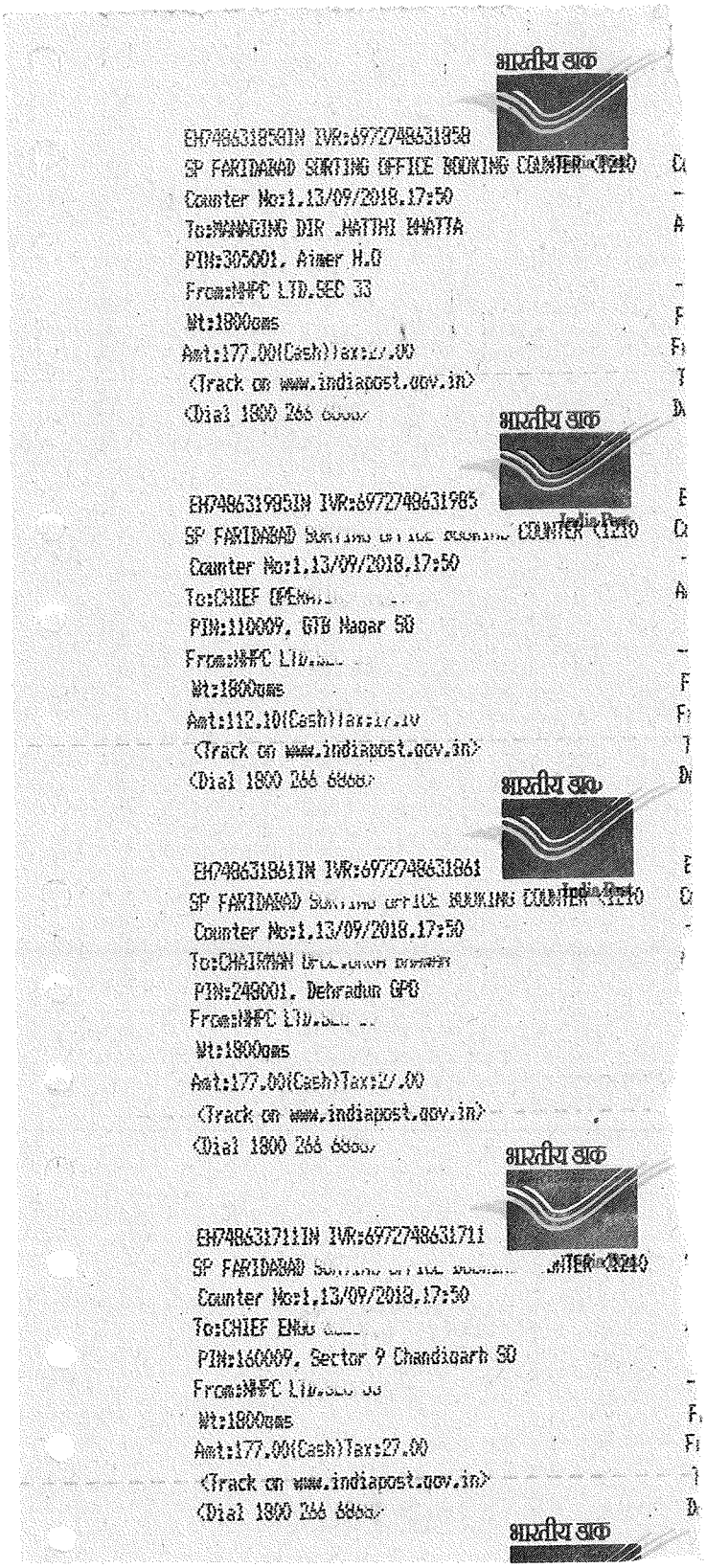
	Excel Sheet for calculation for IDC (including normative IDC), financing charges as on COD with date of drawl, date of repayment, rate of interest, etc submitted		Filing portal
21	Whether procedure and calculation of apportionment of unit wise IDC submitted	NA	
Return on Equity (ROE)			
22	Whether the details of the actual deployment of loan and equity submitted	NA	
23	Whether income tax holiday u/s 80 IA of the I.T. Act is available to the project/station, if yes, whether details thereof submitted	NA	
Additional Capital Expenditure			
24	Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including; (i) Justification for incurring projected additional capital expenditure (ii) Provision of regulation under which claimed (iii) De-capitalization value of old asset in case assets claimed under replacement (iv) Claims that do not include expenditure on minor assets and tools and tackles (v) Approval of additional capital expenditure by Board of Directors of Petitioner (vi) Documentary evidence like test results carried out by Independent Agency /OEM or Technical Committee in case of claims	 Yes Yes NA NA NA NA	56-79

	under Regulation 14(3)(vii) and (viii) for efficient operation		
25	Whether additional capital expenditure is within the original scope of work and if so details given?	NA	
26	Whether additional capital expenditure claimed is within or beyond the cut-off date. If so, whether relevant provisions of the Regulations mentioned	Within Cut-off date Yes	 56-79
27	Whether relaxation in cut-off date claimed. If so, whether detailed reasons/justifications submitted	No	
Interest on Loan			
28	Whether loan agreement submitted	Yes	154-156
29	Whether documents relating to interest rate reset from the first drawl submitted	Yes	
30	Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted	NA	
31	Details of prepayment of loan, if any, submitted	NA	
32	Whether calculation of IOL as per Form- 13 for each year submitted	Yes	137-140
33	Whether quarter-wise schedule with regard to loan and revision thereof submitted	NA	
34	Whether there are any commitment charges? If so, reasons thereof submitted?	NA	
35	Whether any penal rate of interest for default in repayment of loan is made. If yes, reasons thereof submitted?	NA	
36	Whether details of calculation of	Yes	141

	normative loan submitted		
Depreciation			
37	Whether justification for claiming the working capital margin as per Form-5A submitted	NA	
38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	Yes	134-135
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	136
Interest on Working Capital			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	142
General			
41	Whether editable soft copy of all Forms and calculations submitted	Yes	Uploaded in E-Filing portal
42	Whether cost audit report for the last three financial years submitted	No	Cost audit report will be submitted separately.
43	Whether DPR submitted	NA	
44	Whether liability flow statement as per Form -16 submitted	Yes	149-153
45	Whether relaxation for NAPAF and Design Energy claimed. If so, whether reasons/justification along with documentary submitted	NA	
O&M Expenses			
46	Whether Income Tax liability and deferred tax liability is computed as per amended Tariff Regulation 2014-19?	NA	
47	Whether O&M Expenses claimed as per Regulations? If not, whether relaxation claimed	Yes	
48	In case relaxation claimed, whether details submitted	NA	

Note: Petitions in WS format and detailed calculations in Excel format shall be submitted in CD/Floppy Disk.

SPEED POST RECEIPTS



भारतीय डाक

EH748631850IN IVR:697274863185O
SP FARIDABAD SORTING OFFICE BOOKING COUNTER (1210
Counter No:1,13/09/2018,17:50
To:MANAGING DIR ,MATTHI BHATTA
PIN:305001, Ajmer H.O
From:MFC LTD.SEC 33
Wt:1800gms
Amt:177.00(Cash)Tax:27.00
<Track on www.indiapost.gov.in>
<Dial 1800 266 6666>

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भारतीय डाक

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From:MFC LTD.[illegible]
Wt:1800gms
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भारतीय डाक

Track on www.indiapost.gov.in



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PIN:147001, Patiala HO
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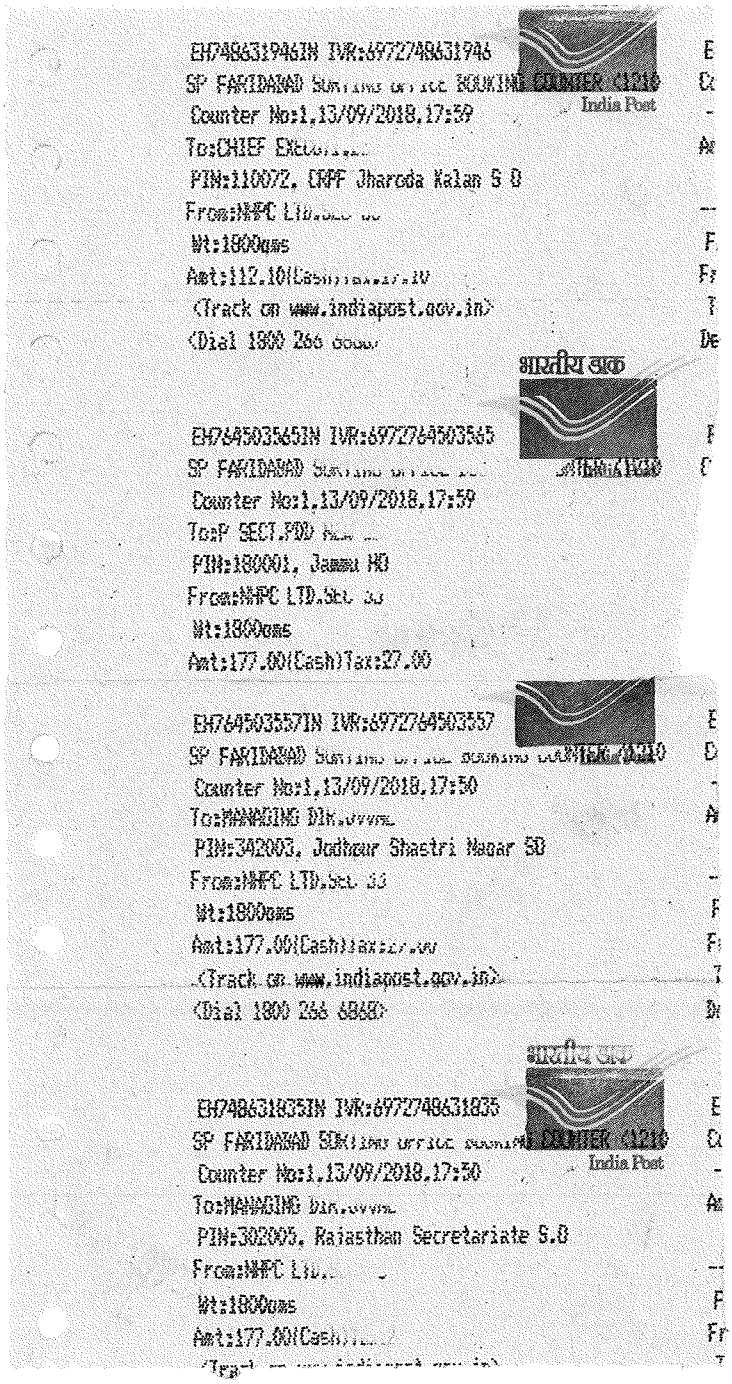
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PIN:110019, Kalkaji HO
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<Dial 1800 266 6666>



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To:CHIEF Executive...
PIN:110072, CRPF Jharoda Kalan S O
From:MMPC Ltd.,Sec 33
Wt:1800gms
Amt:112.10(Cash)Tax:12.10
<Track on www.indiapost.gov.in>
<Dial 1800 266 6868>

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INDIA POST

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SP FARIDABAD Sub Post Office ...
Counter No:1,13/09/2018,17:59
To:P SECT.PDD Pune ...
PIN:180001, Jammu HO
From:MMPC LTD.Sec 33
Wt:1800gms
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EH764503557IN IVR:697276450355T
SP FARIDABAD Sub Post Office BOOKING COUNTER (1210
Counter No:1,13/09/2018,17:59
To:MANAGING Dir.www.
PIN:342003, Jodhpur Shastri Nagar SO
From:MMPC LTD.Sec 33
Wt:1800gms
Amt:177.00(Cash)Tax:27.00
<Track on www.indiapost.gov.in>
<Dial 1800 266 6868>

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INDIA POST

EH748631835IN IVR:697274831835
SP FARIDABAD Sub Post Office BOOKING COUNTER (1210
Counter No:1,13/09/2018,17:59
To:MANAGING Dir.www.
PIN:302005, Rajasthan Secretariate S.O
From:MMPC Ltd...
Wt:1800gms
Amt:177.00(Cash)...
<Track on www.indiapost.gov.in>