

माननीय केंद्रीय विद्युत नियामक आयोग, नई दिल्ली के समक्ष

याचिका सं. 282/जीटी / 2018

निम्नलिखित मामले में

सीईआरसी (व्यवसाय का संचालन), विनियम, 1999 के विनियम 79 (1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और सीईआरसी (टैरिफ के नियम और शर्तें) विनियम, 2009 के विनियम 6(2) और 9(1) के अंतर्गत **चमेरा-III विद्युत स्टेशन** के संबंध में 30.06.2012 से 31.03.2014 तक की अवधि हेतु अंतिम टैरिफ के निर्धारण के लिए याचिका।

याचिकाकर्ता : एनएचपीसी लिमिटेड
(भारत सरकार का उपक्रम)
एनएचपीसी कार्यालय परिसर,
सेक्टर -33, फरीदाबाद (हरियाणा) - 121
003।

प्रतिवादी : अध्यक्ष और प्रबंध निदेशक **और 12 अन्य**
पंजाब राज्य विद्युत कारपोरेशन लिमिटेड,
द मॉल, निकट काली बाड़ी मंदिर,
पटियाला -147 001 (पंजाब)

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एनएचपीसी लिमिटेड
के माध्यम से

स्थान : फरीदाबाद

(ए.के. पाण्डे)

दिनांक : 07.08.2018

मुख्य अभियंता (वाणिज्य)

माननीय केंद्रीय विद्युत नियामक आयोग, नई दिल्ली के समक्ष

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याचिकाकर्ता :

एनएचपीसी लिमिटेड
(भारत सरकार का उपक्रम)
एनएचपीसी कार्यालय परिसर,
सेक्टर -33, फरीदाबाद (हरियाणा) - 121 003।

प्रतिवादी :

1. अध्यक्ष और प्रबंध निदेशक
पंजाब राज्य विद्युत कारपोरेशन लिमिटेड,
द मॉल, निकट काली बाड़ी मंदिर,
पटियाला -147 001 (पंजाब)
2. अध्यक्ष,
हरियाणा पावर यूटिलिटीज (यूएचबीवीएनएल और
डीएचबीवीएनएल),
शक्ति भवन, सेक्टर-6, पंचकूला-134109 (हरियाणा)।
3. अध्यक्ष,
उत्तर प्रदेश पावर कॉर्पोरेशन लिमिटेड,
शक्ति भवन, 14-अशोक मार्ग, लखनऊ-226001 (उत्तर
प्रदेश)।
4. मुख्य अभियंता और सचिव,
इंजीनियरिंग विभाग प्रथम तल,
संघ राज्य क्षेत्र चंडीगढ़, सेक्टर-9 डी, चंडीगढ़ -160009।
5. मुख्य कार्यकारी अधिकारी,
बीएसईएस राजधानी पावर लिमिटेड, बीएसईएस भवन,
नेहरू प्लेस, नई दिल्ली -110019।
6. मुख्य कार्यकारी अधिकारी,
बीएसईएस यमुना पावर लिमिटेड,
शक्ति किरण भवन, कड़कड़डूमा, दिल्ली-110092
7. मुख्य प्रचालन अधिकारी,
टाटा पावर दिल्ली डिस्ट्रीब्यूशन लिमिटेड

(टाटा पावर और दिल्ली सरकार का एक संयुक्त उद्यम)
पूर्व में नॉर्थ दिल्ली पावर लिमिटेड,
ग्रिड सब-स्टेशन बिल्डिंग,
हडसन लाइन्स, किंग्सवे कैम्प, दिल्ली -110009।

8. अध्यक्ष-सह-प्रबंध निदेशक,
उत्तरांचल पावर कॉर्पोरेशन लिमिटेड, ऊर्जा भवन,
कंवाली रोड, देहरादून - 248 001 (उत्तराखंड)।
9. प्रबंध निदेशक,
जयपुर विद्युत वितरण निगम लिमिटेड (जेवीवीएनएल),
विद्युत भवन,
जनपथ, ज्योति नगर, जयपुर-302005 (राजस्थान)।
10. प्रबंध निदेशक,
अजमेर विद्युत वितरण निगम लिमिटेड,
ओल्ड पावर हाउस, हाथी भट्टा, जयपुर रोड,
अजमेर - 305 001 (राजस्थान)।
11. प्रबंध निदेशक,
जोधपुर विद्युत वितरण निगम लिमिटेड, न्यू पावर हाउस,
औद्योगिक क्षेत्र, जोधपुर - 342 003 (राजस्थान)।
12. प्रमुख सचिव,
विद्युत विकास विभाग, नया सचिवालय
जम्मू (जम्मू एवं कश्मीर)-180001
13. अध्यक्ष,
हिमाचल प्रदेश राज्य विद्युत बोर्ड, विद्युत भवन,
कुमार हाउस, शिमला -171 004 (हिमाचल प्रदेश)

याचिकाकर्ता द्वारा आदरपूर्वक निम्नलिखित तथ्य प्रस्तुत किए जाते हैं :-

- I. चमेरा-III जल विद्युत परियोजना (3x77) मेगावाट 04.07.2012 से वाणिज्यिक प्रचालन के अंतर्गत है। याचिकाकर्ता ने 01.09.2011 को प्रत्याशित सीओडी के आधार पर टैरिफ याचिका सं. 26/जीटी/2013 प्रस्तुत की थी। अपरिहार्य कारणों के कारण, परियोजना की सीओडी में विलंब हुआ और अंततः चमेरा-III विद्युत स्टेशन से 04.07.2012 से व्यावसायिक प्रचालन प्रारंभ किया गया।
- II. इसके बाद, याचिकाकर्ता ने सीओडी पर वास्तविक पूंजी लागत और 31.03.2014 को लेखापरीक्षित लेखाबहियों के आधार पर 19.08.2014 को संशोधित याचिका सं. 26/जीटी/2013 प्रस्तुत की। तथापि, माननीय आयोग ने संशोधित याचिका संख्या

26/जीटी/2013 पर विचार किए बिना, दिनांक 24.03.2015 के आदेश से परियोजना के लिए अनंतिम टैरिफ की अनुमति दी थी। संशोधित याचिका सं. 26/जीटी/2013 की प्रति **अनुबंध-क** के रूप में संलग्न है।

दिनांक 24.03.2015 के आदेश के पैरा 4 का पाठ निम्नानुसार है :

“यह नोट किया गया है कि याचिकाकर्ता ने प्रतिवादियों को प्रति देने के पश्चात 30.6.2012 से 31.3.2014 तक उत्पादन स्टेशन के टैरिफ के निर्धारण हेतु दिनांक 13.8.2014 के शपथ-पत्र के माध्यम से संशोधन याचिका दायर की है। इस तथ्य को ध्यान में रखते हुए कि याचिका में आदेश सुरक्षित किए जाने के बाद संशोधित याचिका (शपथपत्र दिनांक 13.8.2014) दायर की गई है, इस आदेश में इस पर विचार नहीं किया गया है। तथापि, 2009 के टैरिफ विनियम के नियम 6 के संदर्भ में 2012-14 की अवधि के लिए उत्पादन स्टेशन के टैरिफ के समायोजन के समय उक्त शपथ पत्र पर विचार किया जाएगा।

- III. उपरोक्त के मद्देनजर, याचिकाकर्ता ने दिनांक 12.08.2015 के शपथपत्र के माध्यम से अनुरोध किया था कि पहले प्रस्तुत संशोधित याचिका सं. 26/जीटी/2013 को 2012-14 की अवधि के लिए समायोजन याचिका माना जाए। दिनांक 12.08.2015 के शपथपत्र की प्रति **अनुबंध-ख** के रूप में संलग्न है। इस याचिका में, एनएचपीसी के निदेशक मंडल द्वारा विधिवत अनुमोदित आरसीई को भी पृष्ठ संख्या 7 से 8 पर संलग्न किया गया था।
- IV. उपरोक्त के मद्देनजर, हमारी पूर्व में प्रस्तुत संशोधित याचिका संख्या 26/जीटी/2013 को दिनांक 12.08.2015 के शपथ पत्र की अतिरिक्त सूचना के साथ पढ़े जाने पर 2012-14 की अवधि के लिए एएफसी के समायोजन हेतु एक नई याचिका संख्या 194/जीटी/2015 आवंटित की गई थी।
- V. याचिका पर सीईआरसी में 26.03.2016 को सुनवाई की गई और निर्धारित समय-सीमा के भीतर निम्नलिखित कार्रवाइयां पूरी की गई थी :

क. यूपीपीसीएल तथा बीआरपीएल और राजस्थान डिस्कॉम के उत्तर के प्रत्युत्तर क्रमशः 25.11.2014 और 28.03.2016 को प्रस्तुत किए गए थे।

ख. दिनांक 29.03.2016 के आरओपी के प्रति अनुपालन क्रमशः 13.03.2016 को प्रस्तुत किया गया था।

VI. तथापि, विषयगत याचिका सं. 194/जीटी/2015 का माननीय आयोग द्वारा अपने दिनांक 06.02.2017 के आदेश के अनुसार निपटान कर दिया था। इसका निपटान परियोजना के लिए भारत सरकार द्वारा अनुमोदित संशोधित लागत अनुमान की अनुपलब्धता के चलते किया गया था। आदेश की प्रति **अनुबंध-ग** के रूप में संलग्न है।

उक्त आदेश के पैरा-10 का पाठ निम्नवत है :-

“उपर्युक्त निर्णय के अनुरूप, हम केंद्र सरकार द्वारा आरसीई की स्वीकृति के पश्चात उत्पादक स्टेशन के संबंध में 2012-14 की अवधि हेतु टैरिफ के समायोजन और 2014-19 की अवधि हेतु टैरिफ के निर्धारण के लिए नई टैरिफ याचिका के साथ आयोग से संपर्क करने के लिए याचिकाकर्ता को स्वतंत्रता देने के साथ, इन याचिकाओं के निपटान के लिए बाध्य हैं.....। ”

VII. दिनांक 03.07.2018 के एक हाल के संप्रेषण में, माननीय आयोग ने 2012-14 की अवधि के लिए कुछ शर्तों की पूर्ति के अधीन याचिका को पुनः प्रस्तुत किए जाने की इच्छा व्यक्त की है। पत्र की **अनुबंध-घ** के रूप में संलग्न है।

VIII. 19.08.2014 को दायर याचिका सं. 194/जीटी/2015 (संशोधित याचिका सं. 26/जीटी/2013 की संशोधित याचिका के साथ पढ़ी जाने वाली) वित्तीय वर्ष 2012-13 तथा 2013-14 के लेखापरीक्षित तुलनपत्र पर आधारित थी। टैरिफ विनियम, 2009 के विनियमन 5(2) के अनुसार, टैरिफ याचिका में विचार किए गए पूंजीगत व्यय को लेखा परीक्षकों द्वारा विधिवत प्रमाणित किया जाना अपेक्षित होता है। चूंकि यह याचिका हमारी पूर्व की याचिका सं. 194/जीटी/2015 का पुनः प्रस्तुतिकरण था, जिसे लेखापरीक्षक द्वारा

विधिवत प्रमाणित किया गया था और वर्तमान याचिका में वित्तीय आंकड़ों में कोई बदलाव नहीं हुआ है। अतः, वर्तमान याचिका में उसी डाटा की पुनः लेखापरीक्षा नहीं की गई है और माननीय आयोग से इस पर विचार करने का अनुरोध है।

IX. वांछित दस्तावेजों को प्रस्तुत करने के संबंध में स्थिति निम्नवत है :-

क. एनएचपीसी निदेशक मंडल द्वारा आरसीई की स्वीकृति :

माननीय आयोग द्वारा निर्देशित किए अनुसार परियोजना की आरसीई को 29.06.2015 को आयोजित 385वीं बोर्ड बैठक में एनएचपीसी के निदेशक मंडल द्वारा अनुमोदित किया गया था। संबंधित बोर्ड प्रस्ताव की प्रति माननीय आयोग को दिनांक 12.08.2015 के शपथ पत्र के साथ प्रस्तुत की गई थी। उक्त की एक प्रति पुनः **अनुबंध-ड** के रूप में संलग्न है।

ख. नामित स्वतंत्र एजेंसी (डीआईए) की मूल्यांकन रिपोर्ट :

मैसर्स एक्वाग्रीन को परियोजना के लिए डीआईए नियुक्त किया गया था। डीआईए ने अपनी मूल्यांकन रिपोर्ट एनएचपीसी को सौंप दी है और उक्त को सीईआरसी को दिनांक 14.02.2014 के पत्र के माध्यम से प्रस्तुत किया गया है। माननीय आयोग ने याचिका सं. 26/जीटी/2013 में अपने दिनांक 24.03.2015 के आदेश में पहले ही डीआईए रिपोर्ट पर विचार कर लिया है तथा डीआईए द्वारा संस्तुत लागत की समीक्षा की है (**अनुबंध-च**)।

ग. आरसीई की स्वीकृति :

2049.44 करोड़ रूपए की राशि के संशोधित लागत अनुमान (आरसीई) को 05.05.2014 को विद्युत मंत्रालय/सीईए को प्रस्तुत किया गया था जिसे बाद में संशोधित करके 2048.11 करोड़ रूपए किया गया था। 2048.11 करोड़ रूपए की राशि की परियोजना लागत का मूल्यांकन सीईए द्वारा 04.05.2016 के अपने पत्र के माध्यम से किया गया है। पत्र की प्रति **अनुबंध-छ** के रूप में संलग्न है। आरसीई के अनुमोदन के लिए आगे की कार्रवाई विद्युत मंत्रालय/भारत सरकार द्वारा प्रक्रियाधीन है।

X. संशोधित टैरिफ याचिका में प्रस्तुत वार्षिक सधिर लागत का सार निम्नानुसार हैं :

विवरण	2012-13		2013-14
	30.06.2012 से 03.07.2012 तक (दो यूनिटें)	04.07.2012 से 31.03.2013 तक (सभी तीन यूनिटें)	
पूँजीगत लागन (करोड़ रूपए में)	1380.68	2015.00	2042.41
एएफसी (करोड़ रूपए में)	3.60	300.02	408.37

- XI. उक्त तथ्यों और माननीय आयोग के दिनांक 03.07.2018 के पत्र की आवश्यकता को पूरा करने के लिए याचिकाकर्ता, माननीय आयोग से निम्नलिखित प्रार्थनाओं पर विचार करने का अनुरोध करता है।
- XII. इस याचिका के साथ फाइलिंग शुल्क का भुगतान नहीं किया जा रहा है क्योंकि यह 2009-14 की अवधि हेतु टैरिफ के संशोधन की याचिका है और याचिकाकर्ता 2009-14 की अवधि हेतु निर्धारण के लिए पहले से ही पहले से ही वार्षिक शुल्क का भुगतान कर रहा है।

प्रार्थना

1. माननीय आयोग से केंद्रीय विद्युत नियामक आयोग (टैरिफ के निबंधन और शर्तें) विनियम, 2009 और तत्संबंधी बाद के संशोधनों के अनुसार चमेरा-III विद्युत स्टेशन के अंतिम टैरिफ (एएफसी) को अनुमति देने का अनुरोध।
2. चमेरा-III विद्युत स्टेशन के लिए याचिका के पैरा-x में निर्दिष्ट किए अनुसार वित्तीय वर्ष 2012-13 और 2013-14 के लिए क्रमशः 303.62 करोड़ रूपए और 408.37 करोड़ रूपए की राशि के वार्षिक स्थिर प्रभार (एएफसी) को अनुमेय करना, जो याचिका सं. 194/जीटी/2015 में दायर किए गए के समान है।
3. माननीय आयोग से वर्तमान याचिका पर 2012-14 की अवधि हेतु समायोजन प्रयोजन पर भी विचार किए जाने का अनुरोध।
4. संबंधित अवधि हेतु संशोधित बिलों के माध्यम से वसूल न की गई एएफसी की वसूली की अनुमति प्रदान करना।
5. ऐसे और आदेश तथा आगे के आदेश/आदेशों को पारित करना, जो मामले के तथ्यों और परिस्थितियों में उपयुक्त और उचित समझे जाएं।

एनएचपीसी लिमिटेड
के माध्यम से

(ए.के.पाण्डे)

मुख्य अभियंता (वाणिज्य)

स्थान : फरीदाबाद

दिनांक : 07.08.2018

माननीय केंद्रीय विद्युत नियामक आयोग, नई दिल्ली के समक्ष

याचिका सं. 282/ जीटी / 2018

निम्नलिखित मामले में

सीईआरसी (व्यवसाय का संचालन), विनियम, 1999 के विनियम 79 (1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और सीईआरसी (टैरिफ के नियम और शर्तें) विनियम, 2009 के विनियम 6(2) और 9(1) के अंतर्गत **चमेरा-III विद्युत स्टेशन** के संबंध में 30.06.2012 से 31.03.2014 तक की अवधि हेतु अंतिम टैरिफ के निर्धारण के लिए याचिका।

याचिकाकर्ता : एनएचपीसी लिमिटेड
(भारत सरकार का उपक्रम)
एनएचपीसी कार्यालय परिसर,
सेक्टर -33, फरीदाबाद (हरियाणा) - 121
003।

प्रतिवादी : अध्यक्ष और प्रबंध निदेशक **और 12 अन्य**
पंजाब राज्य विद्युत कारपोरेशन लिमिटेड,
द मॉल, निकट काली बाड़ी मंदिर,
पटियाला -147 001 (पंजाब)

याचिका के सत्यापन हेतु शपथ-पत्र

मैं, ए.के.पाण्डे पुत्र स्वर्गीय श्री पी.एन.पाण्डे, आयु 59 वर्ष, एनएचपीसी लिमिटेड में मुख्य अभियंता (वाणिज्य) के रूप में कार्यरत हूं, जो उपरोक्त मामले में आवेदक है, शपथपूर्वक यह पुष्टि करता हूं और बताता हूं :

1. मैं एनएचपीसी लिमिटेड में मुख्य अभियंता (वाणिज्य) के रूप में कार्यरत हूं, और उपरोक्त मामले के तथ्यों से भली-भांति परिचित हूं।

2. इस याचिका में दिए गए कथन मेरे ज्ञान और विश्वास के अनुसार सही हैं तथा उपलब्ध दस्तावेजों/ अभिलेखों और/या प्रबंधन के अनुमोदन पर आधारित हैं।

7 अगस्त, 2018 को फरीदाबाद में शपथपूर्वक पुष्टि की गई कि उपरोक्त शपथ पत्र की सामग्री मेरे ज्ञान के अनुसार सही है, इसका कोई भी अंश मिथ्या नहीं है और किसी भौतिक जानकारी को छिपाया नहीं गया है।

शपथकर्ता

मेरे समक्ष पहचान की गई



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: 04.05.2018

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/-



Continuation Sheet No.....

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.

The Specimen signature of

Sh. Ashok Kumar Pandey

Sh. Milind Ganesh Gokhale


(M.K. Mittal)

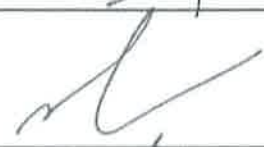
Director (Finance)

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)
सेक्टर-33, फरीदाबाद / Sector - 33, Faridab











12


(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)
सेक्टर-33, फरीदाबाद / Sector - 33, Faridabad

ANNEXURE-A

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

AMENDED PETITION NO.26/GT/2013

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(1) of CERC (Terms and Conditions of Tariff) Regulations, 2009 for approval of generation tariff from 30.06.2012 to 31.03.2014 in respect of **CHAMERA-III Power Station.**

AND IN THE MATTER OF

NHPC LIMITED,
(A GOVT. OF INDIA ENTERPRISE)
NHPC OFFICE COMPLEX,
SECTOR - 33, FARIDABAD - 121 003.

..... PETITIONER

RESPONDENTS :

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

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Annex-I	Revised Audited Forms 1 to 16 as prescribed in CERC (Terms and Conditions of Tariff) Regulations, 2009	12-84
Annex-II	Audited balance sheets of FY 2012-13 & 2013-14	85-261
Annex-III	Copy of letter dtd.05.05.2014 for RCE submitted to MOP, GOI	262-276

NHPC LIMITED
Through



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

Place : Faridabad
Date : 13.08.2014





हरियाणा HARYANA

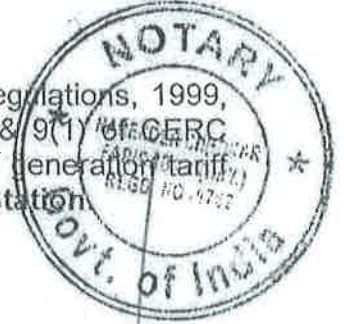
34AA 267683

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

AMENDED PETITION NO.26/GT/2013

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(1) of CERC (Term and Conditions of Tariff) Regulations, 2009 for approval of generation tariff from 30.06.2012 to 31.03.2014 in respect of CHAMERA-III Power Station



AND IN THE MATTER OF

NHPC LIMITED,
(A GOVT. OF INDIA ENTERPRISE)
NHPC OFFICE COMPLEX,
SECTOR - 33, FARIDABAD - 121 003.

PETITIONER

RESPONDENTS :

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

& 13 OTHERS



Ady

AFFIDAVIT IN SUPPORT OF AMENDED PETITION NO.26/GT/2013
(CHAMERA-III POWER STATION)

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

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

Solemnly affirmed at Faridabad on the day of 13th August, 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 therefrom.

A. K. Pandey
DEPONENT

IDENTIFIED BEFORE ME

I have now the deponent/executant and RTI in my presence

ATTESTED AS IDENTIFIED

NOTARY
FARIDABAD

13 AUG 2014



BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

AMENDED PETITION NO.26/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(1) of CERC (Terms and Conditions of Tariff) Regulations, 2009 for approval of generation tariff from 30.06.2012 to 31.03.2014 in respect of **CHAMERA-III Power Station.**

AND IN THE MATTER OF

NHPC LIMITED,
(A GOVT. OF INDIA ENTERPRISE)
NHPC OFFICE COMPLEX,
SECTOR – 33, FARIDABAD – 121 003.

PETITIONER

RESPONDENTS :

- | | |
|--|---|
| <p>1. THE CHAIRMAN,
PUNJAB STATE POWER CORPORATION LTD
THE MALL, NEAR KALI BADI MANDIR
PATIALA - 147 001 (PUNJAB).</p> | <p>2. THE CHAIRMAN,
HARYANA POWER UTILITIES,
(UHBVNL & DHBVNL), SHAKTI BHAWAN,
SECTOR- 6 PANCHKULA, (HARYANA)</p> |
| <p>3. THE CHAIRMAN,
UTTAR PRADESH POWER CORPORATION
LIMITED,
SHAKTI BHAVAN, 14, ASHOK MARG,
LUCKNOW - 226 001 (UTTAR PRADESH).</p> | <p>4. CHIEF ENGINEER & SECRETARY,
ENGINEERING DEPTT. 1ST FLOOR,
UT SECRETARIAT, SECTOR 9-D,
CHANDIGARH - 160 009.</p> |
| <p>5. THE CHIEF EXECUTIVE OFFICER
NORTH DELHI POWER LTD.
SUB-STATION BUILDING
HUDSON LANE, KINGSWAY CAMP,
DELHI-110009</p> | <p>6. THE CHIEF EXECUTIVE OFFICER
BSES YAMUNA POWER LTD.
SHAKTIKIRAN BUILDING
KARKADOOA, DELHI</p> |
| <p>7. THE CHAIRMAN,
RAJASTHAN RAJYA VIDYUT PRASARAN
NIGAM LTD. (RRVNL),
JAIPUR VIDYUT VITARAN NIGAM LTD.,
(JpVVNL)
JODHPUR VIDYUT VITARAN NIGAM LTD.,
(JdVVNL)
AJMER VIDYUT VITARAN NIGAM LTD.,
(AVVNL)
VIDYUT BHAVAN, JANPATH,
JYOTI NAGAR,
JAIPUR - 302 005 (RAJASTHAN).</p> | <p>8. THE CHIEF EXECUTIVE OFFICER
BSES RAJADHANI POWER LTD.
BSES BHAWAN,
NEHRU PLACE, NEW DELHI-110019</p> |



Aly

- | | |
|--|--|
| 9. CHAIRMAN-CUM-MANAGING DIRECTOR,
UTTARAKHAND POWER CORPORATION LTD
URJA BHAWAN, KANWALI ROAD,
DEHRADUN - 248 001 (UTTARAKHAND). | 10. THE MANAGING DIRECTOR,
JAIPUR VIDYUT VITARAN NIGAM LIMITED,
VIDYUT BHAWAN, JANPATH,
JAIPUR - 302 005. |
| 11. THE MANAGING DIRECTOR,
AJMER VIDYUT VITARAN NIGAM LIMITED,
OLD POWER HOUSE,
HATTHI BHATTA, JAIPUR ROAD,
AJMER - 305 001 (RAJASTHAN). | 12. THE MANAGING DIRECTOR,
JODHPUR VIDYUT VITARAN NIGAM LTD.,
NEW POWER HOUSE, INDUSTRIAL AREA,
JODHPUR - 342 003 (RAJASTHAN). |
| 13. THE PRINCIPAL SECRETARY,
POWER DEVELOPMENT DEPARTMENT,
NEW SECRETARIAT,
JAMMU (J&K) | 14. THE CHAIRMAN,
HIMACHAL PRADESH STATE
ELECTRICITY BOARD,
VIDYUT BHAWAN, KUMAR HOUSE,
SHIMLA - 171 004 (HIMACHAL PRADESH). |

It is respectfully submitted by the Applicant that:

1. CHAMERA-III HE Project (231 = 3 X 77 MW) was sanctioned by Govt. of India in favour of NHPC on 01.09.2005 to be executed in the state of HP at a cost of ₹1405.63 Crs. including IDC & FC of ₹119.66 Crs. at February, 2005 Price Level with a debt-equity ratio of 70:30. The project has been designed as a run of the river with pondage scheme.
2. Tariff petition No.26/GT/2013 of CHAMERA-III HE Project for the period from anticipated Commercial Operation Date (i.e. 01.09.2011) to 31.03.2014 has been filed by the petitioner on 02.09.2011 in accordance with Regulation-5 of CERC (Terms and Conditions of Tariff) Regulations, 2009 and as per CERC (Procedure for making of application for determination of tariff, publication of the application and other related matters) Regulations, 2004 and its subsequent amendments.
3. The project could not be declared under commercial operational on 01.09.2011 due to the reasons elaborated in petition No.26/GT/2013 with IA No.31/2012 and subsequent additional information submitted in compliance of directions of CERC.
4. As the project got delayed beyond 6 months from the date of filing of original tariff petition, the petitioner filed an affidavit on 01.03.2012 to the Hon'ble Commission requesting for permission of filing the revised tariff filing forms 1 to



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16 (Reference : petition No.26/GT/2013 originally numbered as docket no. 22/GT/2011).

5. Thereafter, petitioner had filed an interlocutory application No.31/2012 revising the tariff calculations of petition No.26/GT/2013 (then docket no.22//GT/2011) based on anticipated capital cost of ₹2017.72 crs. (excluding un-discharge liability of ₹49.05 crs.) and revised anticipated COD as 01.07.2012.
6. Two units of the project were commissioned on 30.06.2012 and one unit was commissioned on 04.07.2012. With the commissioning of third and last unit of the project on 04.07.2012, the project has been declared under commercial operation w.e.f. 04.07.2012.
7. Hon'ble Commission vide order dated 13.08.2012 in petition (docket) No.22/GT/2011 has allowed provisional tariff for the period 01.07.2012 to 31.03.2014 on the basis of 85% of the anticipated capital cost of the project as on 01.07.2012.
8. While allowing provisional tariff in petition No.26/GT/2013, Hon'ble Commission has observed following at para 6 of the order dated 13.08.2012:

"6. The question of time overrun and cost overrun involved in the project would be examined at the time of determination of final tariff of the generating station."
9. Petition No.26/GT/2013 is pending with CERC for disposal and its revision is necessitated as project has been declared under commercial operation and tariff period 2009-14 is over on 31.03.2014. Accounts for 2013-14 has been finalised by statutory auditors. Petition No.26/GT/2013 was filed based on anticipated / projected expenditure & anticipated COD.
10. In terms of 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 2nd August 2010, M/s M/s Aquagreen Engineering Management Pvt. Ltd., New Delhi (M/s AEMPL) was appointed as



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independent agency for vetting of capital cost in respect of CHAMERA-III HE Project. M/s AEMPL has submitted its report on appraisal of capital cost & the same stands submitted to CERC vide letter dtd.14.02.2014. Detailed comments / observation of NHPC on the appraisal report was submitted to CERC vide letter dtd.07.04.2014. The report has been served to respondents on 25.07.2014 in compliance to CERC letter dtd.15.07.2014 in the subject petition.

11. CEA vide its letter dtd.24.09.2012 returned RCE of CHAMERA-III with the remarks that "*the project has been declared under commercial operation w.e.f. 4th July, 2012, examination of an old RCE would not be fruitful*". As per above, revised cost estimate (RCE) of CHAMERA-III based on the completion cost (works out to **₹2049.44 crs.** including IDC & FC of **₹241.93 crs.**) has been submitted to MOP for approval vide letter 05.05.2014 (**Annexure-III**).
12. Income from sale of infirm power (**₹30.59 Crs.** upto 04.07.2012) has been adjusted in the capital cost as on COD.
13. The present tariff petition is being filed for determination of tariff w.e.f. 30.06.2012 to 31.03.2014 based on the capital expenditure incurred upto the COD of the respective units of CHAMERA-III and certified by the auditors. Tariff filing forms i.e. **Annex-I** of the original petition No.26/GT/2013 has been revised based on the actual COD of the project, actual add cap from COD to 31.03.2014. The petition is being filed in accordance with Regulation-5 of CERC (Terms and Conditions of Tariff) Regulations, 2009 as per COD of respective units.
14. The capital cost of the project as on COD i.e. 04.07.2012 is **₹1992.47 Crs.** excluding undischarged liabilities of **₹76.05 Crs.** (refer **Form-5B**). Out of these liabilities as on COD **₹39.33 Crs.** has been discharged during 2012-13 (from 04.07.2012 to 31.03.2013) & 2013-14. Balance works / liabilities will be claimed as & when actually incurred / discharged.



Ady

15. The Ministry of Power (MOP), Govt. of India (GOI) vide letter dated 15.06.2011 has allocated the power from CHAMERA-III HE Project to Northern Region beneficiaries which stands submitted to the Commission in petition No.26/GT/2011.
16. The revised Annual Fixed Charges for CHAMERA-III Power Station for FY 2012-13 (from 30.06.2012 to 31.03.2013) & 2013-14, based on the CERC (Terms and Conditions of Tariff) Regulations, 2009 and its amendment, works out to ₹303.62 crs. & ₹408.37 crs. respectively as per the details in Form-1 of revised Annex-I.

Year	Period	Annual Fixed Cost (₹ Lakh)
2012-13	30.06.2012 to 03.07.2012 (2 units)	360.29
	04.07.2012 to 31.03.2013 (3 units)	30,001.80
2013-14	01.04.2013 to 31.03.2014	40,837.35

17. In above AFC, O&M expenses has been calculated as 2% of capital cost within original scope upto 31.03.2019 excluding R&R expenses. It is requested to consider this since most of capital expenditure within original scope is proposed to be spilled beyond cutoff date by the power station.
18. Allow recovery / refund of AFC worked out in this petition (**Form-I** of revised **Annex-I**) from / to the beneficiaries as per provisions of CERC (Terms and Conditions of Tariff) Regulations, 2009 and its subsequent amendments.
19. The above tariff is exclusive of any statutory taxes, levies, duties, cess, charges 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 consumption including water, transmission of power, environmental protection, sale or on supply of power / energy, and / or in respect of any of its installations associated with Generating Stations and / or on transmission system.



Ady

20. The amount of such taxes/duties/cess/levies/charges etc. payable by NHPC to the authorities concerned in any month on account of the said taxes/duties /cess/levies/charges etc. as referred to above shall be borne additionally and paid by the respondents to NHPC in the proportion to Annual Capacity Charges payable by them.
21. The calculated revised AFC of the project is exclusive of charges payable to POSOCO / PGCIL as per CERC (Fee and Charges of Regional Load Dispatch center and other related matters) Regulations, 2009 as amended from time to time.
22. As per, CERC (Terms and Conditions of Tariff) Regulations, 2009 (Third amendment vide notification dated 31.12.2012), the petitioner is entitled to recover the following charges from the beneficiaries / respondents:
- (a) Fees and charges paid under Central Electricity Regulatory Commission (Fees and Charges of Regional Load Despatch Centre and other related matters) Regulations, 2009, as amended from time to time.
 - (b) Central Electricity Regulatory Commission (Payment of Fees) Regulations 2012 or any subsequent amendment or re-enactment thereof.
23. As per the allocation of power in respect of CHAMERA-III HE project issued by MOP, 1% additional free power to the state of J&K for local area development fund has been provided. Further, as per the allocation letter 100 units of electricity per month is to be provided by the petitioner to each project affected family for a period of 10 years from the date of commissioning of the project. Hon'ble Commission is requested to allow the petitioner to recover the same from the beneficiaries / respondents through tariff.
24. Ministry of Power, Government of India vide its letter dated 25.03.2013 has withdrawn the scheme 'Provision for supply of Electricity in 5 km area around Central Power Plants'. Accordingly, we withdraw our prayer at para 14 in original petition no.26/GT/2013 for allowing the expenditure for electrification of villages within 5 km periphery of the project.



Aly

25. Filing fee for 2012-13 & 2013-14 has been paid to the Hon'ble Commission for this project, the same may kindly be allowed to be recovered from the respondents.
26. The expenditure incurred on publishing notices for tariff petition as per Central Electricity Regulatory Commission (Procedure for making of application for determination of tariff, publication of the application and other related matters) Regulations, 2004 may be allowed to be recovered from the respondents.
27. Expenditure incurred on publication of notices for the original tariff petition No.26/GT/2013 during 2011, the same may kindly be allowed to be recovered from the respondents.
28. All other relevant documents for fixation of tariff such as loan & equity documents, document in support of rate of interest, loan drawal, justification for time & cost overruns etc. stand submitted to CERC & served to respondents with the original petition No.26/GT/2013 & IA No.31/2012.
29. Following documents are annexed to this petition:
- i. Revised Audited Forms 1 to 16 as prescribed in CERC (Terms and Conditions of Tariff) Regulations, 2009 notified on 19.01.2009 and its amendments. **(Annex-I)**
 - ii. Copy of audited Balance Sheet for FY 2012-13 & 2013-14. **(Annex-II)**
 - iii. Copy letter dtd.05.05.2014 for RCE submitted to MOP, GOI. **(Annex-III)**




AG

Prayer

In view of the submissions made herein above, following are prayed to the Hon'ble Commission:

1. That allow revision of **Annex-I** of tariff petition No.26/GT/2013.
2. That the tariff (AFC) of CHAMERA-III Power Station for the period from 30.06.2012 to 31.03.2014 may kindly be determined as per the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 and subsequent amendments thereof.
3. That allow capital expenditure within original scope upto 31.03.2019 for the purpose of calculation of O&M expenses.
4. That the revised Annual Fixed Charges for CHAMERA-III HE Project, for FY 2012-13 & 2013-14 amounting to **₹303.62 crs. & ₹408.37 crs.** as per details in tariff filing **Form-I of Annex-I**, may kindly be passed and allowed to be billed for payment by the respondents in the manner already laid down by the Hon'ble Commission in Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 and its amendment from time to time.
5. That petitioner may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fees etc. if any, as mentioned at para 19-27 above.
6. That pass such order and further order / orders as are deemed fit and proper in the facts and circumstances of the case.

NHPC LTD
Through


(A. K. Pandey)

Chief Engineer (Comml.)

Place : Faridabad

Date : 13.08.2014



12

**Annex-I
FORM-1**

Summary Sheet

Name of the Company : **NHPC LIMITED**
 Name of the Power Station : **CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P)**
 Region : Northern : **State:Himachal Pradesh**
 District : Chamba

(₹ in lacs)

S. No.	Particulars	Existing	2012-13		2013-14	
			From 30.06.2012 to 03.07.2012 (two units)	From 04.07.2012 to 31.03.2013 (all three units)		
1	2	3	4		5	
1	Depreciation	FORM-12	Not Applicable	93.98	7680.74	10495.23
2	Interest on Loan	FORM-13A		119.93	9512.27	12021.70
3	Return on Equity ¹	As per Appendix		105.83	8835.63	12705.39
4	Interest on Working Capital	FORM -13B		9.10	775.76	1062.25
5	O&M Expenses	FORM-15A		31.46	3197.40	4552.79
Total				360.29	30,001.80	40,837.35

Anticipated figures of projected capitalisation for calculation of O&M expenses are as per Management's Assessment.

¹ Details of calculations, considering equity as per regulation, to be furnished. - Refer **Appendix to FORM-1.**

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

For NHPC Limited



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



Name of the Company : NHPC LIMITED

Name of the Power Station : CHAMERA-III POWER STATION

Appendix to FORM-1

(₹ Lacs)

PARTICULARS		
Sl. No.	PARTICULARS	30.06.2012 (two units)
(i)	Capital Expenditure as on COD of 2 units (including the undischarged liability as on COD of 2 units)	138,067.95
(ii)	Less : Undischarged liability for 2 units as on COD	5,072.51
(iii)	Addition for Third Unit	68,784.09
(iv)	Less : Undischarged liability of third unit	2,532.68
(iv)	Net Capital Cost as on COD of the station (excluding undischarged liability as COD)	199,246.85
CAPITAL COST as on COD i.e. 04.07.2012 {Total (i) to (iv)}		199,246.85

		Addl. Cap.	Capital Cost
(i)	Capital Expenditure as on COD (excluding the un-discharged liability as on COD)		199,246.85
(ii)	NET ADDCAP IN FY 2012-13 (Refer Form-9)	2253.41	201,500.26
(iii)	NET ADDCAP IN FY 2013-14 (Refer Form-9)	2740.95	204,241.21
CAPITAL COST {Total (i) to (iii)}			204,241.21

Equity (Normative)

Normative equity opening as on COD i.e. 04.07.2012
(₹199246.85 lacs x 30%)

59774.05

Particulars	2012-13		2013-14
	From 30.06.2012 to 03.07.2012 (two units)	From 04.07.2012 to 31.03.2013 (all three units)	
	4 days	271 days	
Opening equity	39,898.63	59,774.05	60,450.08
Addition during the year (30% of Add.Cap.)	19,875.42	676.02	822.28
Closing equity	59,774.05	60,450.08	61,272.36
Average equity	49,836.34	60,112.07	60,861.22
Applicable Tax Rate (incl. surcharge & education cess) (%)	20.008%	20.008%	20.961%
Base Rate of ROE (%)	15.5%	15.5%/16.5%	16.5%
Rate of ROE (Pre-tax) (%)	19.377%	19.797%	20.876%
Return on equity	105.83	8,835.63	12,705.39

Notes:

(i) Pre-Tax ROE has been calculated based on prevailing MAT Rate of 2009-10

(ii) Rate of return on equity has been increased from 15.5% to 16.5% w.e.f. 31.12.2012 by CERC through third amendment to CERC Tariff Regulations, 2009.

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

For NHPC Limited



(A.K. Pandey)
CE (Commercial)

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

NAME OF COMPANY : NHPC Limited

NAME OF POWER STATION : CHAMERA H.E PROJECT STAGE-III

Sl. No.	Description		Year Ending March			
			As existing	2012-13	2013-14	
1	Installed Capacity	MW		231		
2	Free power to home state	%		13		
3	Date of commercial operation					
		Unit-1		04.07.2012		
		Unit-2		30.06.2012		
		Unit-3		30.06.2012		
4	Type of Station					
	a) Surface / underground			Underground		
	b) Purely ROR / Pondage/ Storage			Pondage		
	c) Peaking / non-peaking			Peaking		
	d) No. of hours of peaking			3		
	e) Overload capacity (MW) & period			84.7 MW per machine & continuous per machine		
5	Type of excitation		NOT APPLICABLE			
	a) Rotating exciters on generator					
	b) Static excitation				Static	
6	Design Energy (Annual) ¹	Gwh		1086.37 *		
7	Auxiliary Consumption including Transformation losses	%		1.2		
8	Normative Annual Plant Availability Factor (NAPAF)	%		85%		
9.1	Maintainance Spares for WC	% of O&M		15		
9.2	Receivables for WC	in Months		2		
9.3	Base Rate of Return on Equity	%		15.50%/16.50%	16.50%	
9.4	Tax Rate ²	%		20.008%	20.961%	
9.5	Prime lending Rate of SBI as on 01.04.2012. ³	%		13.50**		

¹ Monthwise 10-day Design energy figures to be given separately with the petition. Refer Form-16A.

² Tax rate applicable to the company for the year FY 2008-09 should also be furnished. - MAT rate for 2008-09 = 11.33% (Including surcharge & education cess).

³ Mention relevant date.

* Design energy calculated considering 15% of the minimum inflow observed in the lean flow as downstream discharge as per GOHP notification dtd.26.07.2011 whereas approved design energy is 1108.17 MU as

** Base Rate of SBI as on 01.04.2012 plus 350 basis point.

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



For NHPC Limited

(A.K. Pandey)
CE (Commercial)



SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF COMPANY : NHPC LIMITED

NAME OF POWER STATION : CHAMERA H.E PROJECT STAGE-III

1. Location	
State / Disit.	Himachal Pradesh / Chamba
River	Ravi
2. Diversion Channel	
Size, shape	8.2 m Diameter, Horse shoe 365 m
3. Dam	
Type	CONCRETE GRAVITY
Maximum dam height (M)	64 m
4. Spillway	
Main Spillway	
Type	Orifice Type with Breast Wall
Crest level of spillway (M)	1360 m
Chute Spillway	
Type	Vertical Lift Gate
Crest level of spillway (M)	1382 m
5. Reservoir	
Full Reservoir Level (FRL) (M)	EL 1397.00 m
Minimum Draw Down Level (MDDL)	EL 1380.00 m
Live storage (MCM)	3.64 M.cum.
6. Desilting Arrangement	
Type	DUFOUR TYPE
Number and Size	2 Nos., parallal compartments 200 X 13 X 17 m (including hopper)
Particle size to be removed (mm)	All particles greater than 0.3 mm
7. Head Race Tunnel	
Size and type	6.5 m - Horse shoe
Length (M)	15.97 km
Design discharge (Cumecs)	130.7 Cumecs
8. Surge Shaft	
Type	Open to surface restricted Orifice
Diameter (M)	18 m
Height (M)	105 m
9. Penstock/Pressure shafts	
Main	
No. & Type	1, underground, circular reinforced concrete lined
Diameter	5.8 m
Length upto manifold	435 m
Individual Penstocks	
No. & Type	3, underground, circular steel lined
Diameter	3 m each
Length upto manifold	varies from 25 to 50 m
10. Power House	
Installed capacity (No of units x MW)	231 MW (3 X 71 MW)
Type of turbine	Vertical Francis
Rated Head (M)	200 M
Rated Discharge (Cumecs)	42.7 cumecs per unit
Head at Full Reservoir Level (M)	205.71 m
Head at Minimum Draw down Level (M)	188.71 m
MW Capabillity at FRL	231 MW
MW Capabillity at MDDL	217.97 MW
11. Tail Race Tunnel	
Diameter (M), shape	6.5 m Horse shoe shaped
Length (M)	125 m
Minimum tail water level	1167 m
12. Switchyard	
Type of Switch gear	GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2

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 M/s S. N. Nanda & Co.
Chartered Accountants

For NHPC Limited



(A.K. Pandey)
CE (Commercial)



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

Name of the company: **NHPC Limited**
 Name of the power station: **CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P)**
 Exchange rate as on COD: **NOT APPLICABLE**
 Exchange rate as on 31.03.2009: **NOT APPLICABLE**

Figures in lakhs

Financing Year Starting from COD	Year 1				Year 2				Year 3 and so on			
	Date	Amount in Foreign Currency	Exchange Rate (Rs)	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate (Rs)	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate (Rs)	Amount (Rs.)
Currency1 CAD												
At the beginning of the year												
A 1 At the date of Drawl ¹												
ERV												
2 Schedule repayment date of Principal												
3 Schedule 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 CAD												
A 1 At the date of Drawl ²												
ERV												
2 Schedule repayment date of Principal												
3 Schedule 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 CAD												
A 1 At the date of Drawl ²												
ERV												
2 Schedule repayment date of Principal												
3 Schedule 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 ,Exchangr 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 M/s S. N. Nanda & Co.
Chartered Accountants

For NHPC Limited



A.K. Pardey
(A.K. Pardey)
CE (Commercial)



Details of Foreign Equity

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

Name of the company **NHPC LIMITED**
 Name of the power station **CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P)**
 Exchange rate as on COD **NOT APPLICABLE**
 Exchange rate as on 31.03.200 **NOT APPLICABLE**

Financing Year Starting from COD	Date	Year 1			Year 2			Year 3 and so on			Figures in lakhs				
		Amount (Foreign Currency)	Exchange Rate (Rs)	Amount (Rs.)	Amount (Foreign Currency)	Exchange Rate(Rs)	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate (Rs)	Amount (Rs.)				
Currency1															
At the beginning of the year															
A 1 At the date of infusion ²															
ERV															
2															
3															
4															
Currency2 ¹															
A 1 At the date of infusion ²															
2															
3															
4															
Currency3 ¹															
A 1 At the date of infusion ²															
2															
3															
4															
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 M/s S. N. Nanda & Co.
Chartered Accountants

For NHPC Limited




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



(Handwritten mark)

18

FORM-5			
Abstract of Admitted Capital Cost for the existing Projects			
Name of the Company :	NHPC LIMITED		
Name of the Power Station :	CHAMERA H.E PROJECT STAGE-III		
Capital cost as admitted by CERC	As on COD	2012-13	2013-14
			As on 31.03.2014
Capital cost admitted as on COD (Rs. Lakhs.) (Give reference of the relevant CERC Order with Petition No. & Date)	NOT APPLICABLE		
Foreign Component, if any (In Million US \$ or the relevant Currency) Eqv. INR (Rs. In Lakhs.)			
Domestic Component (Rs. Lakhs.)			
Foreign Exchange rate considered for the admitted cost			
Hedging cost, if any, considered for the admitted Capital cost			
Total Capital cost admitted (₹ Lakh)			
For M/s S. N. Nanda & Co. Chartered Accountants	For NHPC Limited		
	 (A.K. Pandey) CE (Commercial)		
(Partner)			



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

NAME OF COMPANY: NHPC Limited
 NAME OF POWER STATION: CHAMERA-III HE PROJECT

New Projects

Capital Cost Estimates 1405.63 (₹ in crs)

₹ in crore

Board of Director / Agency approving the capital cost estimates:	CCEA	
Date of approval of the Capital cost estimates:	1 st September 2005	
	Present Day Cost	Completed Cost
Price level of approved estimates	04.07.2012	
Foreign exchange rate considered for the capital cost estimates		
Capital Cost excluding IDC & FC		
Foreign Component, if any (in Million US\$ or the relevant Currency)		
Domestic Component (Rs. Cr.)	1707.94	1707.94
Capital cost excluding IDC, FC, FERV & Hedging Cost (Rs. Cr)	1707.94	1707.94
IDC, FC, FERV & Hedging Cost		
Foreign Component, if any (in Million US\$ or the relevant Currency)	2.11	2.11
Domestic Component (Rs. Cr.)	358.47	358.47
Total IDC, FC, FERV & Hedging Cost (Rs. Cr.)	360.58	360.58
Rate of taxes & duties considered		
Capital cost including IDC, FC, FERV & Hedging Cost		
Foreign Component, if any (in Million US\$ or the relevant Currency)		
Domestic Component (Rs. Cr.)	2068.52	2068.52
Capital cost including IDC & FC (Rs. Cr.)	2068.52	2068.52
Schedule of Commissioning		
COD of Unit-I		04.07.2012
COD of Unit-II		30.08.2012
COD of last Unit (Unit-III)		30.08.2012

Note:

1. Copy of approval letter has already been submitted with original petition.
2. Details of Capital cost are being furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are attached as per FORM-14.

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

For NHPC Limited


(A.K. Pandey)
CE (Commercial)



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FORM-56

Break up of Capital cost for hydro power generating station

NAME OF COMPANY: NHPC LIMITED CHAMERA IIE PROJECT STAGE-III CHAMBA (H P)
 NAME OF POWER STATION: CHAMERA-III POWER STATION

Sl. No.	Head of works	Original cost as approved by Authority Rs. (In cr)	Total Actual capital Expenditure upto 04.07.2012	Liabilities / Provisions	Variation (6=3-[4-5])	Reason for Variation	Admitted Cost
1	2	3	4	5	6	7	8
1.0	Infrastructure Works						
1.1	Preliminary including Development	5.55	4.50		1.05		
1.2	Land	25.39	20.55		4.84		
1.3	Buildings	24.11	20.01	0.02	4.12		
1.4	Township		0.00		0.00		
1.5	Maintenance	8.25	7.90		0.35		
1.6	(A) Tools & Plants		0.00		0.00		
	(B) Special Tool & Plant	6.95	5.42		1.44		
			0.00		0.00		
1.7	Communication	39.61	70.18	0.001	-30.37		
1.8	Environment & Ecology	53.62	44.66		8.66		
1.9	Losses on stock	2.06	0.26		1.80		
1.10	Receipt & Recoveries	-5.27	-39.37		34.10		
1.11	Miscellaneous	31.60	61.67	0.00	-29.77		
	Total (Infrastructure works)	192.28	196.08	0.02	-3.78		
2.0	Major Civil Works						
2.1	Dam, Intake & Desilting Chambers	271.51	672.76	4.73	33.30		
2.2	HRT, TRT, Surge Shaft & Pressure shafts	429.82					
2.3	Power Plant civil works	0					
2.4	Other civil works (to be specified)	0					
	Total (Major Civil Works)	701.33	672.76	4.73	33.30		
3.0	Hydro Mechanical equipments	59.16	88.32	2.70	-26.46		
4.0	Plant & Equipment	246.47	323.96	7.61	-69.88		
4.1	Initial spares of Plant & Equipment	8.23	0.00		8.23		
4.2	Total (Plant & Equipment)	254.70	323.96	7.61	-61.65		
5.0	Taxes and Duties						
5.1	Custom Duty	0.00			0.00		
5.2	Other taxes & Duties	11.34	0.00		11.34		
5.3	Total Taxes & Duties	11.34	0.00	0.00	11.34		
6.0	Construction & Pre-commissioning expenses				0.00		
6.1	Erection, testing & commissioning	0.00			0.00		
6.2	Construction Insurance	0.00			0.00		
6.3	Site supervision	0.00			0.00		
6.4	Total (Const. & Pre-commissioning)	0.00	0.00	0.00	0.00		
7.0	Overheads						
7.1	Establishment	46.02	401.14		-355.12		
7.2	Design & Engineering		0.00		0.00		
7.3	Audit & Accounts	9.65	25.69		-16.04		
7.4	Contingency		0.00		0.00		
7.5	Rehabilitation & Resettlement	11.49	0.00		11.49		
7.6	Total (Overheads)	67.16	426.82	0.00	-359.66		
8.0	Capital Cost without IDC, FC, FERV & Hedging Cost	1285.97	1707.94	15.05	-406.92		
9.0	IDC, FC, FERV & Hedging Cost						
9.1	Interest During Construction (IDC)	113.76	355.06		-241.30		
9.2	Financing Charges (FC)	5.90	3.41		2.49		
9.3	Foreign Exchange Rate Variation (FERV)	0.00	2.11		-2.11		
9.4	Hedging Cost	0.00	0.00		0.00		
9.5	Total of IDC, FC, FERV & Hedging Cost	119.66	360.58	0.00	-240.92		
10.0	Capital cost including IDC, FC, FERV & Hedging Cost	1405.63	2068.52	15.05	-647.84		

(I) As given in appraisal of completion cost by Independent agency M/s AQUAGREEN Engineering Management (P) Ltd. and (II) As given in RCE submitted for MOP.

Note:-
 1. In case of time & Cost over run, 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 & cost over run was beyond the control of the generating company.

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

For NHPC Limited

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



NAME OF COMPANY : NHPC LIMITED
 NAME OF POWER STATION : CHAMERA-II POWER STATION

Details of unit wise capital cost as on COD and capital expenditure from COD to 31.03.2014

(Amount in ₹)

Sl. No.	PARTICULARS	Capital expenditure as on 30.06.2012 (Net of Construction Period Depreciation)	CWP AS ON 30.06.2012	Total Expenditure upto 30.06.2012 (Net off Construction Period Depreciation)	Total Expenditure upto 30.06.2012 (Net off Construction Period Depreciation)	Total liability As on 30.06.2012 for 2 machine	Actual Expenditure as on COD 30.06.2012 for 2 units for tariff purpose	Capital cost for Third machine	Total Capital Expenditure From 01.07.2012 to 03.07.2012	total capital cost for third machine	Total EDC And SURVEY EXPENSES ALLOCATED TO Assets for 3 machine	Total Cost as on COD 04.07.2012 for all 3 machine	Total liability As on COD 04.07.2012 for 3 machine	Actual Expenditure as on COD 04.07.2012 for 3 units For tariff purpose	Additional Capital Expenditure for FY 2012-13 (From 04.07.2012 to 31.03.2013)	Total Capital Expenditure up to 31.03.2013 for tariff purpose	Additional Capital Expenditure for FY 2013-14	Total Capital Expenditure up to 31.03.2014 for tariff purpose
		1	2	3	4 = 3 / (3 unit x 2 unit)	5	6=5-4	7=5-6	8	9=8+7	10	11=4+9+10	12	13=11-12	14	15=11+14	20	21=19+20
i	Land - Freehold	11731219	0	11731219	7829533	7829533	0	3914766	0	3914766	0	11731219	0	11731219	0	11731219	0	11731219
ii	Land - Leasehold	103079267	0	103079267	328719207	328719207	0	64353841	0	64353841	0	103079267	0	103079267	0	103079267	0	103079267
iii	Buildings and Rooms	202709986	0	202709986	189175991	189175991	21586	97565959	0	97565959	0	202709986	22370	202732356	0	202732356	377841	206510797
iv	Buildings Others	115575954	0	115575954	91104981	14564922	19420779	40552481	0	40552481	0	115575954	1839791	116415745	8326369	126942114	4762640	131704754
	Building containing GPM	424417174	0	424417174	282944783	310254824	4781702746	141472361	0	141472361	878110986	1100528180	85382236	14385364235	1541734	1115945294	15309181	1131254475
vii	Hydraulic Works (Dams, Water Conduitor system, Hydro mechanical gates, tunnel)	7183519181	0	7183519181	4789012787	0	2394506354	0	2394506354	6567319529	0	13760838710	0	13760838710	-4220793	13746617917	63069996	1380627913
viii	Generator Plant and machinery	2144346506	107894194	2252240700	2147333800	194971340	1653462450	1073766500	0	1073766500	187897328	9190716929	209107024	4409188903	-10915596	8093360333	131817656	8225536889
ix	Plant and machinery	696213	0	696213	484142	0	484142	232071	0	232071	0	696213	0	696213	0	696213	4217852	4914065
x	Plant and machinery	7336715	0	7336715	4891143	0	4891143	2445572	0	2445572	0	7336715	0	7336715	38220	7374935	0	7374935
xi	Transmission lines	3082282	0	3082282	2185508	422500	6786919	394754	0	394754	0	3082282	63384	3145666	12785	3158451	18281	3176732
xii	Plant and machinery Others	2888716	0	2888716	192611	192611	192611	99265	0	99265	0	2888716	29262	2917978	1884348	4702426	30089	4822157
xiii	Water Supply System/Drainage and Sewerage	15145434	558805	15704239	10489493	0	10489493	5234746	0	5234746	0	15704239	0	15704239	1540278	17244517	0	17244517
xiv	Electrical Installations	5914559	0	5914559	1770150	0	1770150	638180	0	638180	0	5914559	0	5914559	3654791	5449080	554724	5974554
xv	Motor Room	4882001	0	4882001	3521554	418610	2702944	1560777	0	1560777	0	4882001	827915	4054416	1798479	6671810	2581842	9420652
xvi	Foundry and Store	1487321	0	1487321	891547	372354	810193	499774	400998	899472	0	1487321	588819	3075540	2058865	3974605	87539	4752600
xvii	Communication Equipment	3785518	0	3785518	2523677	30455	2492119	1281838	0	1281838	0	3785518	45668	3831186	691541	4417927	963099	5437185
xviii	Office Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
xix	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
xx	Computer Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi	Other assets	4411971	0	4411971	2941314	174751	2766563	1470851	0	1470851	0	4411971	262126	4674097	4168845	5091276	849247	512318
xxii	Capital Expenditure on assets Not Owned by NHPC	0	58003985	58003985	39089323	0	30988323	19534062	0	19534062	0	58003985	0	58003985	5684403	64288388	-84288388	0
xxiii	Tangible Assets of minor value ₹50 and + Re. 5000	2182	0	2182	1455	0	1455	727	0	727	0	2182	0	2182	804511	806693	639170	1445863
xxiv	Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL (A)	10420206284	1142188642	11562394926	7708264751	307250709	2701014043	2854130075	400691	3854731271	9122409742	20885005569	765518828	19924484738	81182258	20716343622	182609331	20898947173
	EDC	336746183	549257313	786003506	329471131	0	329471131	247326629	-30036085	2911377499	0	336746183	0	336746183	0	336746183	0	336746183
	EXPENSES ON SURVEY	40552114	4463489	45015603	30019408	0	30019408	14058204	0	14058204	0	40552114	0	40552114	0	40552114	0	40552114
	Normal/interest/insurance/interest	110712250	0	110712250	77380840	0	77380840	38690420	4649159	391503279	0	110712250	0	110712250	0	110712250	0	110712250
	Total EDC (B)	243669297	58038411	301707708	609652778	0	609652778	304854889	-23389126	3024875683	0	243669297	0	243669297	0	243669297	0	243669297
	Total (A + B)	17656906281	1682572853	20342679134	13805184529	307250709	10299853281	6903397264	-24988228	8874096954	9122409742	20885005569	765518828	19924484738	81182258	20716343622	182609331	20898947173

1. Negative value represent infirm power for which advice received from C O
 2. The Expenditure on R & R as on COD is NIL



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Reconciliation with Balance Sheet

(Amount in Rs.)

Detail of Project cost - CHAMERA-III POWER STATION		
Total Gross Value of Fixed Assets as on 30.06.2012		17,856,906,581
Total CWIP as on 30.06.2012 (including EDC) (for 3 Machine)		1,692,572,853
Total capital expenditure for 3 machines as on 30.06.2012		19,549,479,434
Normative loan and interest		773,808,240
Total capital expenditure for THREE machines as on 30.06.2012 including normative IDC	A	20,323,287,674
Capital Cost for TWO machines as on 30.06.2012 including normative IDC	B = AX2/3	13,548,858,449
Capital Cost for ONE machines as on 30.06.2012 including normative IDC	C	6,774,429,225
Normative IDC for ONE machine (From 01.07.2012 to 03.07.2012)	D	391,553,279
Actual capital Expenditure (From 01.07.2012 to 03.07.2012) including EDC for Third machine	E	(29,637,387)
Cost of THIRD unit	F = C + D + E	7,136,345,117
Actual capital Expenditure on 04.07.2012	G = F + B	20,685,203,566



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Break-up of capital cost for plant & equipment

NAME OF COMPANY: NHPC LIMITED
 NAME OF POWER STATION: CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P.)

Sl. No.	Head of works	Original cost as approved by authority	Cost on COD (30.06.2012)	variation	Reason for variation	Admitted cost
1	2	3	4	5=(3-4)	6	7
1.0	Generator, Turbine & Accessories					
1.1	Generator Package					
1.2	Turbine Package					
1.3	Unit control board	144.68	75.30			
1.4	C&I Package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, Turbine & Accessories)	144.68	75.30	69.38		
2.0	Auxiliary Electrical Eqp.					
2.1	Step-Up Transformer	7.89	21.61	-13.72		
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer	3.60	5.25	-1.65		
2.4	Station Transformer					
2.5	SCADA	3.06	7.05	-3.97		
2.6	Switchgear, Batteries, DC Dist Board	0.62	2.29	-1.67		
2.7	Telecommunication Eqp.	0.34	0.00	0.34		
2.8	Illumination of Dam, PH and Switchyard	0.85	2.40	-1.54		
2.9	Cables and Cables facilities, grounding	4.93	5.48	-0.55		
2.10	Diesel Generating sets	0.62	1.87	-1.25		
2.11	Total (Auxiliary Elect. Eqp.)	21.92	45.94	-24.02		
3.0	Auxiliary equipment and services for power station					
3.1	EOT Crane	2.75	4.69	-1.95		
3.2	Other Crane					
3.3	Electric lift and elevator	0.62	0.71	-0.10		
3.4	Cooling Water System	Included in 1.0	6.47	0.00		
3.5	Drainage & dewatering System	Included in 1.0	4.01	0.00		
3.6	Fire Fighting equipment	0.62	4.07	-3.45		
3.7	Air conditioning, ventilation and Heating	0.35	7.89	-7.54		
3.8	Water supply system	0.00	0.00	0.00		
3.9	Oil handling Equipment	0.82	2.44	-1.62		
3.10	Workshop machines and equipment	0.98	3.52	-2.54		
3.11	Total (Auxiliary equipment and services for power station)	5.92	33.60	-27.69		
4.0	Switchyard Package	21.16	34.60	-13.44		
5.0	Initial Spare for all above equipment	8.37	17.36	-9.00		
6.0	Total Cost (plant & Eqp.) excluding IDC, FC, FERV & Headline Cost	202.05	206.81	-4.76		
7.0	IDC, FC, FERV & Headline Cost					
7.1	Interest During Construction (IDC)					
7.2	Financing Charges (FC)					
7.3	Foreign Exchange Rate Variation (FERV)					
7.4	Headline Cost					
7.5	Total of IDC, FC, FERV & Headline cost					
8.0						
8.1	Preliminary	0.90	0.00	0.90		
8.2	Contingencies	6.77	0.00	6.77		
8.3	Establishment	12.40	81.28	-68.88		
8.4	T&P @	2.48	0.00	2.48		
8.5	Audit & account charges @1% of items 2-5	2.40	5.20	-2.72		
8.6	Total	25.02	86.46	-61.44		
9.0	Transportation and Erection Charges					
9.1	Transportation	12.123	5.36	6.76		
9.2	Installation	15.4945	21.89	-6.20		
9.3	TOTAL (Transportation and Erection Charges)	27.6176	27.05	0.67		
9.4	PV		55.83	-55.83		
9.5	ERV on PV		0.00	0.00		
9.6	ERV on BOQ		18.27	-18.27		
10.0	Grand Total (except Taxes and Duties)	254.05	394.42	-140.37		
11	Taxes and Duties					
11.1	Custom Duty	11.35	13.50	-2.15		
11.2	Other Taxes and Duties					
11.3	TOTAL (Taxes and Duties)	11.35	13.50	-2.15		
12.0	Total Plant & Equipment (including Taxes)	265.40	407.92	-142.52		

(i) As given in appraisal of completion cost by independent agency M/s AQUAGREEN Engineering Management (P) Ltd. and (ii) As given in RCE submitted for MOP.

Plant & Equipment as per Form-5C	407.92
Less: Establishment (shown under Overheads in Form-5B)	81.26
Less: Audit & Accounts (shown under Overheads in Form-5B)	5.20
Other Taxes and Duties	2.50
Plant & Equipment as per form 5B	323.96

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

For NHPC Limited

(A.K. Pandey)
CE (Commercial)



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Break up of Construction/Supply/Service packages

NAME OF COMPANY: NHPC Limited Rs. in Crores

NAME OF POWER STATION: CHAMERA -III Power Station

S.No	Name / No. of Construction / Supply / Service Package	Whether awarded through ICB/ DCB/ Departmentally/ Deposit Work	No. of bids received	Date of Award	Date of Start of Work	Date of completion of work	Currency	Value of Award (Rs. Cr)	Firm or With Escalation in prices	Actual expenditure till the completion or upto COD whichever is earlier (Rs. Cr.)	Taxes & Duties and IEDC	IDC, FC, FERV & Hedging cost	Total (11+12+13)
1	M/s Hindustan Construction Company Ltd / NH/CC/CH III : Lot-1			21.09.2005	21.09.2005	Work under execution	INR	604.87	with escalation	670.36	0		670.36
2	M/s OM Metals - SPML (JV) / NH/Contracts (Civil) / HM / Lot-2 / CH III / 01	ICB	4	26.07.2007	26.07.2007	Work under execution	INR	45.32	with escalation	52.01	4.21		56.22
							EURO 1.412 M @ 69.05 as on 31.03.12	9.75		9.23	1.57		10.804
							Total	55.07		61.24	5.78		67.024
3	M/s OM Metals - SPML (JV) / NH/Contracts (Civil) / HM / Lot-2 / CH III / 02	ICB	4	26.07.2007	26.07.2007	21.04.2012	INR	11.75	with escalation	12.58			12.58
							INR (Compression Schedule)	9.00		9.00			9
							Total	20.75		21.58			21.58
1	M/s Alstom Power Hydraulique, France / NH/Conts (E&M)-I / CH-III			23.01.2007	23.01.2007	Work under execution	JPY 1150 M @ 0.5812 as on 31.03.14	66.84	with escalation				
										66.893	10.69249	0	77.58549
							Total	66.84					
2	M/s Alstom Power Hydraulique, France / NH/Conts (E&M)-I / CH-III			23.01.2007	23.01.2007	Work under execution	INR	36.30	with escalation				
										45.375	1.22605	0	46.60105
							Total	36.30					
3	M/s Alstom Project India Limited, India / NH/Conts (E&M)-I / CH-III			23.01.2007	23.01.2007	Work under execution	INR	110.21	with escalation				
							EURO 3.217 M @ 82.60 as on 31.03.14	26.57		138.2277	3.2597	0	141.4874
							Total	136.78		26.89	0.14037	0	27.03037
4	M/s Alstom Project India Limited, India / NH/Conts (E&M)-I / CH-III			23.01.2007	23.01.2007	Work under execution	INR	27.20	with escalation				
										33.6836	0	0	33.6836
							Total	27.20					
								Grand total	847.81				

If there is any package, which need to be shown in Indian Rupee and foreign currency (ies), the same should be shown separately alongwith the currency, the exchange rate and the date e.g. Rs 80 Cr=US\$50m=Rs 280Cr at US\$=Rs40 as on say 4.1.1999.

For M/s S. N. Nanda & C
Chartered Accountants

For NHPC Limited

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

(Partner)



Financial Package upto COD

Name of the Company NHPC Limited
 Name of the Power Station CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P)
 Project Cost as on COD¹ 199246.62 139472.63
 Date of Commercial Operation of the Station² 04.07.2012 59773.986

(₹ in Lacs)

1	Financial Package as Approved Amount ³		Financial Package as on COD Amount ³		As Admitted on COD Currency and Amount ³	
	2	3	4	5	6	7
FOREIGN LOAN				0		
LIC	INR		INR	26689.58		
P-SERIES BONDS	INR		INR	50000.00		
Q-SERIES BONDS	INR		INR	6000.00		
CORPORATION BANK	INR		INR	24300.00		
CANARA BANK	INR		INR	3000.00		
* NORMATIVE LOAN	INR		INR	29483.05		
Total Loan		98394		139472.63		
Equity			INR			
GoI/IPO/IR			INR	59773.986		
TOTAL EQUITY		42169		59773.986		
Debt : Equity Ratio	70:30		2.94			

* Balancing figure has been considered as Fresh Loans w.e.f. 04.07.2012 at weighted average cost of debts of Chamera-III (Annualized rate 9.61%) for a period of 12 years with 6 months moratorium period after commissioning.

¹ Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

² Date of Commercial Operation means Commercial Operation of the last unit

³ For example : US \$, 200M etc.etc

(₹ in Crores)
 Capital cost excluding IDC & FC 1707.94
 IDC, FC & Hedging cost 358.47
 FERV 2.11
 Capital cost including IDC & FC 2068.52
 Less: Liabilities to be discharged* 76.05
Net Capital Cost as on COD i.e. 04.07.2012 1992.47

* Loan/IPO proceeds on 70:30 will be deployed for discharging the deferred liabilities of ₹76.05 crore (₹53.235 Cr / ₹22.815 Cr) after COD i.e. 04.07.2012.

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

For NHPC Limited

(A.K. Pandey)
 CE (Commercial)

(Partner)



Appendix to FORM-6

Detail of Equity released for Chamera-III HE Project

EQUITY RELEASED BY GOI FOR CHAMERA-III		
Sl. No.	GOI ORDER NO.	Amount of Drawl (₹ in Crores)
1	11/12/2006-DO(NHPC) dated 28th February 2007	-8.28
2	11/12/2006-DO(NHPC) dated 15th December 2006	15.35
3	11/12/2006-DO(NHPC) dated 14th August 2006	46.93
4	11/12/2006-DO(NHPC) dated 19th June 2006	15.68
5	11/12/2005-DO(NHPC) dated 30th March 2006	-33.28
6	11/12/2005-DO(NHPC) dated 17th November 2005	31.76
7	11/12/2005-DO(NHPC) dated 30th September 2005	76.64
8	16/22/2003-DO(NHPC) dated 18th March 2004	9.97
9	16/22/2003-DO(NHPC) dated 12th September 2003	6.83
10	16/22/2002-DO(NHPC) dated 28th March 2003	0.37
11	16/22/2002-DO(NHPC) dated 5th September 2002	11.63
	TOTAL	173.60

EQUITY RECOUPED FROM IPO FOR CHAMERA-III UP TO 23.05.2012		
Sl. No.	DATE OF IPO RECOUPMENT	Amount of Drawl (₹ in Crores)
1	22.09.2009	18.00
2	28.10.2009	15.00
3	09.12.2009	69.80
4	15.01.2010	17.20
5	28.05.2010	31.00
6	15.06.2010	12.60
7	09.07.2010	28.33
8	09.08.2010	13.22
9	28.02.2011	67.86
10	31.03.2011	13.44
11	25.04.2011	14.93
12	28.07.2011	5.00
13	28.08.2011	13.20
14	09.03.2012	43.94
	TOTAL	363.52



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Details of Project Specific Loans

Name of the Company : NHPC Limited
 Name of the Power Station : CHAMERA H.E. PROJECT STAGE-III

(₹ in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan ¹	Normative Loan*					
Currency ²	INR					
Amount of Loan sanctioned	34806.68					
Amount of Gross Loan drawn upto 31.03.2009 / COD ^{3,4,5,13,15}	29483.05					
Interest Type ⁶	Fixed					
Fixed Interest Rate, if applicable	9.61%					
Base Rate, if Floating Interest ⁷	NA					
Margin, if Floating Interest ⁸	NA					
Are there any Caps/Floor ⁹	N.A.					
If above is yes,specify caps/floor	N.A.					
Moratorium Period ¹⁰	6 MONTHS					
Moratorium effective from	7/4/2012					
Repayment Period ¹¹	12 YEARS					
Repayment effective from	1/4/2013					
Repayment Frequency ¹²	HALF YEARLY					
Repayment Instalment ^{13,14}	1450.28					
Base Exchange Rate ¹⁶	NA					
Are foreign currency loan hedged?	NA					
If above is yes,specify details ¹⁷	NA					

- Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.
- Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.
- Details are to be submitted as on 31.03.2009 for existing assets and as on COD for the remaining assets.
- 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.
- 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.
- Interest type means whether the interest is fixed or floating.
- 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.
- Margin means the points over and above the floating rate.
- At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
- Moratorium period refers to the period during which loan servicing liability is not required.
- Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.
- Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.
- Where there is more than one drawl/repayment for a loan, the date & amount of each drawl/repayment may also be given separately
- 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.
- In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given.
- Base exchange rate means the exchange rate prevailing as on 31.03.2009 for existing assets and as on COD for the remaining assets
- In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc
- At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
- 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.

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



For NHPC Limited

(A.K. Pandey)
CE (Commercial)

Details of Allocation of corporate loans to various projects

Name of the Company **NHPC Limited** CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P)
 Name of the Power Station **CHAMERA H.E. PROJECT STAGE-III**

(Rs in lacs)

Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Remarks
1	2	3	4	5	6	8
Source of Loan ¹	LIC	P-SERIES BONDS	O-SERIES BONDS	Corporation Bank	Canara Bank	
Currency ²	INR	INR	INR	INR	INR	
Amount of Loan sanctioned	650000	200000	126600	50000	20000	
Amount of Gross Loan drawn upto 31.03.2009/COD ^{3,4,5,12,15}	189600	200000	126600	50000	20000	
Interest Type ⁶	Fixed	Fixed	Fixed	Floating	Floating	
Fixed Interest Rate, If applicable	NA	9.00%	9.25%	NA	NA	
Base Rate, If Floating Interest ⁷	Annualized yield of 13 year G-Sec rate+75 bps up to 31.03.2012, Weighted Average applicable rate of 9.118% w.e.f. 01.04.2012	NA	NA	Base Rate on Drawl 10.65% up to 30.04.2012, 10.50% up to 05.02.2013 and 10.25% w.e.f. 05.02.2013	Base Rate on Drawl 10.50% up to 02.03.2013, 10.25% up to 07.07.2013, 9.95% up to 31.12.2013 and 10.20% w.e.f. 01.01.2014	
Margin, if Floating Interest ⁸	75bps	NA	NA	NA	NA	
Are there any Caps/Floor ⁹	Yes	NA	NA	NA	NA	
If above is yes, specify caps/floor	6.5%(Floor)	NA	NA	NA	NA	
Moratorium Period ¹⁰	7 Years 2&1/2 Months	6 YEARS	4 YEARS	3 YEARS	3 YEARS	
Moratorium effective from	2/17/2005	2/1/2010	3/12/2012	1/6/2012	1/16/2012	
Repayment Period ¹¹	12 Years	10 Years	12 YEARS	12 YEARS	12 YEARS	
Repayment effective from	4/30/2012	2/1/2016	3/12/2016	1/5/2015	1/16/2015	
Repayment Frequency ¹²	HALF YEARLY	ANNUALLY	ANNUALLY	QUARTERLY	QUARTERLY	
Repayment Instalment ^{13,14}	7900	20000	10550	1041.67	416.67	
Base Exchange Rate ¹⁵	NA	NA	NA	NA	NA	
Are Foreign currency hedged?	NA	NA	NA	NA	NA	
If above is yes, specify details ¹⁷	NA	NA	NA	NA	NA	
Distribution of loan packages to various projects						
Name of the Projects						Total
Sewa-II	13600					13600
TLDP-III	16000		4500			20500
Uri-II	23078		6000	13200	2000	44278
Subansiri Lower	72841	150000	86600			309441
Chamera-III	27850	50000	6000	24300	3000	111150
Parbati-III	31153		9000	5973	15000	61126
Nimmo-Bazon	5078					5078
Parbati-II			14000			14000
Chutak			500	88		588
Kishanganga				6439		6439
Total	189600	200000	126600	50000	20000	586200

* Balancing figure has been considered as Normative Loans w.e.f. 4.07.2012 at weighted average cost of debts of Chamera-III (Annualized rate: 9.61%) for a period of 12 years with 6 months moratorium period after commissioning. Rs 294.83 Cr is considered to be deployed before COD i.e. 01.07.2012 & Rs 53.235 Cr after COD.

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, JFC, 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 31.03.2004 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 drawl/repayment for a loan, the date & amount of each drawl/repayment and its allocation 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 drawl & repayment along with exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2004 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.

¹⁸ At the time of truing up of rate of interest with relevant reset rate (if any) to be furnished separately.

¹⁹ 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.

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

For NHPC Limited

(A.K. Pandey)
CE (Commercial)



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Appendix-I to Form-8

Name of the Company : NHPC Limited
 Name of the Power Station : CHAMERA-III HE PROJECT

Statement of Utilisation of Rs.6500 Crore LIC Line of Credit

(₹ in lakh)

Drawal Date	Drawal Amount	Allocated to						
		Sewa-II	TLDP-III	Uri-II	Subansiri Lower	Chamera-III	Parbati-III	Nimmo-Bazgo
3/21/2005	1,100	1,100	-	-	-	-	-	-
3/31/2006	8,500	8,500	-	-	-	-	-	-
5/22/2006	5,000	4,000	1,000	-	-	-	-	-
7/24/2006	3,500	-	3,500	-	-	-	-	-
3/28/2007	11,500	-	11,500	-	-	-	-	-
7/10/2007	5,000	-	-	5,000	-	-	-	-
8/24/2007	46,700	-	-	2,778	19,841	10,928	9,353	3,800
1/2/2008	48,300	-	-	7,000	18,000	8,022	14,000	1,278
3/18/2008	20,000	-	-	3,500	11,000	3,000	2,500	-
6/30/2008	40,000	-	-	4,800	24,000	5,900	5,300	-
TOTAL	189,600	13,600	16,000	23,078	72,841	27,850	31,153	5,078

Statement of Utilisation of Rs.200 Crore CANARA BANK

(₹ in lakh)

Drawal Date	Drawal Amount	Allocated to						
		Sewa-II	TLDP-III	Uri-II	Subansiri Lower	Chamera-III	Parbati-III	Nimmo-Bazgo
1/16/2012	15,000	-	-	-	-	-	15,000	-
6/27/2012	5,000	-	-	2,000	-	3,000	-	-
TOTAL	20,000	-	-	2,000	-	3,000	15,000	-

Statement of Utilisation of Rs.500 Crore CORPORATION BANK

(₹ in lakh)

Drawal Date	Drawal Amount	Allocated to						
		Sewa-II	Chutak	Uri-II	Kishangan ga	Chamera-III	Parbati-III	Nimmo-Bazgo
1/6/2012	50,000	-	88	13,200	6,439	24,300	5,973	-
TOTAL	50,000	-	88	13,200	6,439	24,300	5,973	-

Statement of Utilisation of Rs 2000 Crore P-SERIES BONDS

(Rupees in lakhs)

Drawal Date	Drawal Amount	Allocated to							
		TLDP-IV	TLDP-III	Uri-II	Subansiri Lower	Chamera-III	Chutak	Nimmo-Bazgo	Parbati-II
2/1/2010	200000	0	0	0	150000	50000	0	0	0
TOTAL	200000	0	0	0	150000	50000	0	0	0

Statement of Utilisation of Rs 1266 Crore Q-SERIES BONDS

(Rupees in lakhs)

Drawal Date	Drawal Amount	Allocated to							
		TLDP-IV	TLDP-III	Uri-II	Subansiri Lower	Chamera-III	Chutak	Nimmo-Bazgo	Parbati-II



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		PARBATI-II PROJECT	SUBANSIRI LOWER PROJECT	TEESTA LOW DAM-III PROJECT	URI-II PROJECT	PARBATI-III PROJECT	CHAMERA-III PROJECT	CHUTAK PROJECT	Parbati-II
2/11/2013	126600	14000	86600	4500	6000	9000	6000	500	0
TOTAL	126600	14000	86600	4500	6000	9000	6000	500	0

LOAN DISBURSEMENT DETAILS & INTEREST RATE OF CHAMERA-III										
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
			(Rupees in Lakhs)							
1	LIFE INSURANCE CORPORATION OF INDIA LTD.	8/24/2007	10928.00	9.11%	9.118%	4/1/2012				
		1/2/2008	8022.00	8.88%	9.118%	4/1/2012				
		3/18/2008	3000.00	8.78%	9.118%	4/1/2012				
		6/30/2008	5900.00	9.78%	9.118%	4/1/2012				
			27850.00							
2*	CANARA BANK	6/27/2012	3000.00	10.50%	10.25%	2/4/2013	9.95%	7/8/2013	10.20%	1/1/2014
			3000.00							
3	CARPORATION BANK	9/25/2013	24300.00	10.65%	10.50%	5/1/2012	10.25%	2/6/2013		
4	Q-SERIES BOND	2/1/2010	6000.00	9.25%						
			6000.00							
5	P-SERIES BOND	2/1/2010	50000.00	9.00%						
			50000.00							
	TOTAL (1+3+4+5)		111150.00							



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Appendix-II to Form-8

LOAN DISBURSEMENT DETAIL OF CHAMERA-III			
Sl. No.	Name of the FI / Loan	Date of Disbursement	Amount of Drawl
			(₹ in Lakh)
1	Life Insurance Corporation of India Ltd.	24-Aug-2007	10928
		2-Jan-2008	8022
		18-Mar-2008	3000
		30-Jun-2008	5900
2	P-Series Bonds Secured, Redeemable, Taxable, Non-Convertible Debenture in the nature of Bonds	20-Jan-2010	50000
3	Q-Series Bonds Secured, Redeemable, Taxable, Non-Convertible Debenture in the nature of Bonds	3-Dec-12	6000
4	Corporation Bank	1-Jun-12	24300
5	Canara Bank	16-Jan-12	3000
	TOTAL		111150

REPAYMENT SCHEDULE OF LIC LOAN (₹6500.00 Crore Line of Credit) OF			
No. of Installments	Date of Payment	Amount of Installment	Principal outstanding
			Amount in RS.
			2,785,000,000
1	30-Apr-2012	116,041,667	2,668,958,333
2	31-Oct-2012	116,041,667	2,552,916,666
3	30-Apr-2013	116,041,667	2,436,874,999
4	31-Oct-2013	116,041,667	2,320,833,332
5	30-Apr-2014	116,041,667	2,204,791,665
6	31-Oct-2014	116,041,667	2,088,749,998
7	30-Apr-2015	116,041,667	1,972,708,331
8	31-Oct-2015	116,041,667	1,856,666,664
9	30-Apr-2016	116,041,667	1,740,624,997
10	31-Oct-2016	116,041,667	1,624,583,330
11	30-Apr-2017	116,041,667	1,508,541,663
12	31-Oct-2017	116,041,667	1,392,499,996
13	30-Apr-2018	116,041,667	1,276,458,329
14	31-Oct-2018	116,041,667	1,160,416,662
15	30-Apr-2019	116,041,667	1,044,374,995
16	31-Oct-2019	116,041,667	928,333,328
17	30-Apr-2020	116,041,667	812,291,661
18	31-Oct-2020	116,041,667	696,249,994
19	30-Apr-2021	116,041,667	580,208,327
20	31-Oct-2021	116,041,667	464,166,660
21	30-Apr-2022	116,041,667	348,124,993
22	31-Oct-2022	116,041,667	232,083,326

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23	30-Apr-2023	116,041,667	116,041,659
24	31-Oct-2023	116,041,659	-

Amount of repayment - ₹11,60,41,667/- per half yearly w.e.f. 30/04/2012.

REDEMPTION SCHEDULE OF P-SERIES BONDS OF CHAMERA-III PROJECT			
No. of Installments	Date of Payment	Redemption amount	Amount in RS.
			Principal outstanding
			5,000,000,000
1	1-Feb-2016	500,000,000	4,500,000,000
2	1-Feb-2017	500,000,000	4,000,000,000
3	1-Feb-2018	500,000,000	3,500,000,000
4	1-Feb-2019	500,000,000	3,000,000,000
5	1-Feb-2020	500,000,000	2,500,000,000
6	1-Feb-2021	500,000,000	2,000,000,000
7	1-Feb-2022	500,000,000	1,500,000,000
8	1-Feb-2023	500,000,000	1,000,000,000
9	1-Feb-2024	500,000,000	500,000,000
10	1-Feb-2025	500,000,000	-

Amount of redemption every year ₹50,00,00,000/- w.e.f. 01.02.2016.

REDEMPTION SCHEDULE OF Q-SERIES BONDS OF CHAMERA-III PROJECT			
No. of Installments	Date of Payment	Redemption amount	Amount in RS.
			Principal outstanding
			600000000
1	12-Mar-16	50000000	550000000
2	12-Mar-17	50000000	500000000
3	12-Mar-18	50000000	450000000
4	12-Mar-19	50000000	400000000
5	12-Mar-20	50000000	350000000
6	12-Mar-21	50000000	300000000
7	12-Mar-22	50000000	250000000
8	12-Mar-23	50000000	200000000
9	12-Mar-24	50000000	150000000
10	12-Mar-25	50000000	100000000
11	12-Mar-26	50000000	50000000
12	12-Mar-27	50000000	0

Amount of redemption every year Rs 50000000/- w.e.f. 12 - Mar - 2016.

REPAYMENT SCHEDULE OF CORPORATION BANK OF Rs 243 CRORE OF			
No. of Installments	Date of Payment	Amount of Installment	Amount in RS.
			Principal outstanding
			2430000000.00
1	5-Jan-15	50625000.00	2379375000.00
2	5-Apr-15	50625000.00	2328750000.00
3	5-Jul-15	50625000.00	2278125000.00
4	5-Oct-15	50625000.00	2227500000.00
5	5-Jan-16	50625000.00	2176875000.00
6	5-Apr-16	50625000.00	2126250000.00
7	5-Jul-16	50625000.00	2075625000.00
8	5-Oct-16	50625000.00	2025000000.00



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9	5-Jan-17	50625000.00	1974375000.00
10	5-Apr-17	50625000.00	1923750000.00
11	5-Jul-17	50625000.00	1873125000.00
12	5-Oct-17	50625000.00	1822500000.00
13	5-Jan-18	50625000.00	1771875000.00
14	5-Apr-18	50625000.00	1721250000.00
15	5-Jul-18	50625000.00	1670625000.00
16	5-Oct-18	50625000.00	1620000000.00
17	5-Jan-19	50625000.00	1569375000.00
18	5-Apr-19	50625000.00	1518750000.00
19	5-Jul-19	50625000.00	1468125000.00
20	5-Oct-19	50625000.00	1417500000.00
21	5-Jan-20	50625000.00	1366875000.00
22	5-Apr-20	50625000.00	1316250000.00
23	5-Jul-20	50625000.00	1265625000.00
24	5-Oct-20	50625000.00	1215000000.00
25	5-Jan-21	50625000.00	1164375000.00
26	5-Apr-21	50625000.00	1113750000.00
27	5-Jul-21	50625000.00	1063125000.00
28	5-Oct-21	50625000.00	1012500000.00
29	5-Jan-22	50625000.00	961875000.00
30	5-Apr-22	50625000.00	911250000.00
31	5-Jul-22	50625000.00	860625000.00
32	5-Oct-22	50625000.00	810000000.00
33	5-Jan-23	50625000.00	759375000.00
34	5-Apr-23	50625000.00	708750000.00
35	5-Jul-23	50625000.00	658125000.00
36	5-Oct-23	50625000.00	607500000.00
37	5-Jan-24	50625000.00	556875000.00
38	5-Apr-24	50625000.00	506250000.00
39	5-Jul-24	50625000.00	455625000.00
40	5-Oct-24	50625000.00	405000000.00
41	5-Jan-25	50625000.00	354375000.00
42	5-Apr-25	50625000.00	303750000.00
43	5-Jul-25	50625000.00	253125000.00
44	5-Oct-25	50625000.00	202500000.00
45	5-Jan-26	50625000.00	151875000.00
46	5-Apr-26	50625000.00	101250000.00
47	5-Jul-26	50625000.00	50625000.00
48	5-Oct-26	50625000.00	0.00

Amount of repayment - Rs 50625000/- per quarter w.e.f. 05- Jan - 2015.

REPAYMENT SCHEDULE OF CANARA BANK OF Rs.30 CRORE OF CHAMERA-III			
No, of Installments	Date of Payment	Amount of Installment	Amount in RS.
			Principal outstanding
			300000000.00
1	15-Jan-15	6250000.00	293750000.00
2	16-Apr-15	6250000.00	287500000.00
3	16-Jul-15	6250000.00	281250000.00
4	16-Oct-15	6250000.00	275000000.00
5	16-Jan-16	6250000.00	268750000.00
6	16-Apr-16	6250000.00	262500000.00
7	16-Jul-16	6250000.00	256250000.00
8	16-Oct-16	6250000.00	250000000.00
9	16-Jan-17	6250000.00	243750000.00
10	16-Apr-17	6250000.00	237500000.00
11	16-Jul-17	6250000.00	231250000.00



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12	16-Oct-17	6250000.00	225000000.00
13	16-Jan-18	6250000.00	218750000.00
14	16-Apr-18	6250000.00	212500000.00
15	16-Jul-18	6250000.00	206250000.00
16	16-Oct-18	6250000.00	200000000.00
17	16-Jan-19	6250000.00	193750000.00
18	16-Apr-19	6250000.00	187500000.00
19	16-Jul-19	6250000.00	181250000.00
20	16-Oct-19	6250000.00	175000000.00
21	16-Jan-20	6250000.00	168750000.00
22	16-Apr-20	6250000.00	162500000.00
23	16-Jul-20	6250000.00	156250000.00
24	16-Oct-20	6250000.00	150000000.00
25	16-Jan-21	6250000.00	143750000.00
26	16-Apr-21	6250000.00	137500000.00
27	16-Jul-21	6250000.00	131250000.00
28	16-Oct-21	6250000.00	125000000.00
29	16-Jan-22	6250000.00	118750000.00
30	16-Apr-22	6250000.00	112500000.00
31	16-Jul-22	6250000.00	106250000.00
32	16-Oct-22	6250000.00	100000000.00
33	16-Jan-23	6250000.00	93750000.00
34	16-Apr-23	6250000.00	87500000.00
35	16-Jul-23	6250000.00	81250000.00
36	16-Oct-23	6250000.00	75000000.00
37	16-Jan-24	6250000.00	68750000.00
38	16-Apr-24	6250000.00	62500000.00
39	16-Jul-24	6250000.00	56250000.00
40	16-Oct-24	6250000.00	50000000.00
41	16-Jan-25	6250000.00	43750000.00
42	16-Apr-25	6250000.00	37500000.00
43	16-Jul-25	6250000.00	31250000.00
44	16-Oct-25	6250000.00	25000000.00
45	16-Jan-26	6250000.00	18750000.00
46	16-Apr-26	6250000.00	12500000.00
47	16-Jul-26	6250000.00	6250000.00
48	16-Oct-26	6250000.00	0.00

Amount of repayment - Rs 6250000/- per quarter w.e.f. 16- Jan - 2015.

REPAYMENT SCHEDULE OF NORMATIVE LOANS OF CHAMERA-III PROJECT			
No, of Installments	Date of Payment	Amount of Installment	Amount in RS.
			Principal outstanding
			3480668274.00
1	4-Jan-13	145027845.00	3335640429.00
2	4-Jul-13	145027845.00	3190612584.00
3	4-Jan-14	145027845.00	3045584739.00
4	4-Jul-14	145027845.00	2900556894.00
5	4-Jan-15	145027845.00	2755529049.00
6	4-Jul-15	145027845.00	2610501204.00
7	4-Jan-16	145027845.00	2465473359.00
8	4-Jul-16	145027845.00	2320445514.00
9	4-Jan-17	145027845.00	2175417669.00
10	4-Jul-17	145027845.00	2030389824.00
11	4-Jan-18	145027845.00	1885361979.00
12	4-Jul-18	145027845.00	1740334134.00
13	4-Jan-19	145027845.00	1595306289.00
14	4-Jul-19	145027845.00	1450278444.00



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15	4-Jan-20	145027845.00	1305250599.00
16	4-Jul-20	145027845.00	1160222754.00
17	4-Jan-21	145027845.00	1015194909.00
18	4-Jul-21	145027845.00	870167064.00
19	4-Jan-22	145027845.00	725139219.00
20	4-Jul-22	145027845.00	580111374.00
21	4-Jan-23	145027845.00	435083529.00
22	4-Jul-23	145027845.00	290055684.00
23	4-Jan-24	145027845.00	145027839.00
24	4-Jul-24	145027839.00	0.00

Amount of repayment - Rs 145027845/- per half yearly w.e.f. 04- Jan-2013.



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Statement of Additional Capitalisation after COD

Name of the Company : **NHPC LIMITED**
 Name of Power Station: **CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P)**
 COD of Power Station **04.07.2012**

Sl. No.	Year	Work / Equipment added after COD up to Cut off Date / Beyond Cut off Date	Work / Equipment added after COD and Beyond Cut off Date	Amount Capitalised / Proposed to be Capitalised	Where equipment has been insured & amount claimed from insurance proceeds.	Regulation under which claimed	Justification	Admitted Cost ¹
1	2	3	4	5	6	7	8	9
Opening Capital Cost			Capital cost as on 04.07.2012					199,246.85
2	2012-13	Refer Appendix-I to Form-9		2,253.41	Yes	Regulation 9 (1) of CERC Tariff Regulations, 2009		201,500.26
3	2013-14	Refer Appendix-I to Form-9		2,740.95	Yes			204,241.21
Total				4,994.36				

Refer Appendix-I to FORM-9 for summary of projected additional capitalisation for the period 2013-14 including the release of Liability pertaining to COD.

¹ In case of the project has been completed and any tariff notification(s) has already been issued in the past by Govt. of India, fill column 8 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclosed copy of Tariff Order)

Note:

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

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

For NHPC Limited

(A.K. Pandey)



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Summary of projected Additional Capitalisation After COD i.e. 04.07.2012

Name of the Company: NHPC Limited
 Name of the Power Station: CHAMERA-III POWER STATION,

Sl. No.	PARTICULARS	Opening capital cost as on 04.07.2012	Additional Capital Expenditure	
			FY 2012-13 (04.07.2012 to 31.03.2013)	2013-14
1	Land – Freehold		0.00	139.00
2	Land – Leasehold & Right of use (R&R)		0.00	0.00
3	Roads and Bridges (other than kutch road)		0.00	37.77
4	Building containing Hydro Electric Generating Plant		154.17	153.09
5	Buildings-Others		82.10	47.63
6	Office building		1.26	0.00
7	Residential Buildings		0.00	0.00
8	Miscellaneous		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		(42.21)	630.10
10	Main Generating Equipment, Generator step up transformer, Other power plant transformer, Cooling water systems, EHV Switchgear systems, DC Systems / Battery systems, Power and control cables, Air conditioning and ventilation, Control, Metering and Protection		(109.16)	1316.19
11	Power line carrier communication (PLCC)		0.00	0.00
12	Plant and machinery Sub station		0.00	42.36
13	Plant and machinery Transmission lines		0.38	0.00
14	Plant and machinery Others		0.14	0.18
15	Construction Equipment		18.94	0.39
16	Water Supply System/Drainage and Sewerage		15.40	0.00
17	Electrical installations		0.00	0.00
18	Vehicles		36.55	55.82
19	Furniture and fixture		17.89	29.52
20	I.T.Equipment-Computers		20.27	8.79
21	Communication Equipment		0.00	-2.08
22	Air Conditioner- Portable		0.00	0.00
23	Office Equipments		6.92	9.60
24	I.T.Equipment-Intangible Assets		3.41	-0.10
25	Other assets		39.97	5.19
26	Capital Expenditure on assets Not Owned by NHPC **		56.84	-642.88
27	Fixed assets of minor value		8.05	6.39
28	Obsolete / surplus assets		0.69	-0.69
29	Environment & Ecology			0.00
	SUB TOTAL		311.62	1836.10
30	Add : Liability discharged pertaining to COD		2370.01	1682.89
31	Add : Liability discharged related to Add Cap			243.24
32	Less : Un-discharged liability pertaining to Add.cap		428.22	1021.28
33	Net Total capital expenditure for tariff purpose		2253.41	2740.95
	OPENING CAPITAL COST 04.07.2012	199246.85	199246.85	201500.26
	ADDITION DURING THE YEAR		2253.41	2740.95
	CLOSING CAPITAL COST		201500.26	204241.21



A7

Statement of Additional Capitalisation after COD

NAME OF COMPANY: NHPC Limited

NAME OF POWER STATION: CHAMERA H. E. Project Stage-III

COD: 04.07.2012

Rs. In Lacs

DETAILS OF ADDITIONAL CAPITALISATION FOR THE YEAR 2012-13 (after COD)

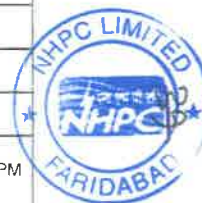
(Amount in Rs.)

Sl. No.	Year	Particulars of Head	Head of A/C	Name of Assets as per Books of Accounts	Detail of Assets	Amount capitalised / Proposed to be Capitalised (Rs. In Lacs)	Regulation clause under which claimed	Justification	Special Remarks
1	2	3	4	5	6	7	8	9	10
1	2012-13	Power house additional Architectural works like sceneries decorative glow lights, earth safety mat	410301	Building containing GPM	Power house additional Architectural works like sceneries decorative glow lights, earth safety mat	494.532	Regulation 9 (1)(ii)	Within Original Scope	
2	2012-13	Providing protection to site office & DG & GIS Building	410303	Building containing Trans. line	Providing protection to site office & DG & GIS Building	-340.360	Regulation 9 (1)(ii)	Within Original Scope	1. Rectification of GL code of ₹59.82 lakh from 410303 to 410604 as per the BOQ item paid to M/s HCC Ltd vide i-2012003338 & 2012003339 2. Due to adjustment of consultancy contract expenses vide 2012001265
3	2012-13	Providing security gates at right bank road to bifecation to Adit-I & SFT GOC access tunnel to Dam & Fencing	410304	OFFICE BUILDINGS-PERMANENT	Providing security gates at right bank road to bifecation to Adit-I & SFT GOC access tunnel to Dam & Fencing	1.264	Regulation 9 (1)(ii)	Within Original Scope	
4	2012-13	Construction of additional accomodation in VIP Field hostel at Dharwala	410321	Transit & field hostel	Construction of additional accomodation in VIP Field hostel at Dharwala	3.404	Regulation 9 (1)(ii)	Within Original Scope	
5	2012-13	Canteen facility at Dam top	410327	CANTEEN BUILDING	Canteen facility at Dam top	6.224	Regulation 9 (1)(ii)	Within Original Scope	
6	2012-13	Protection of cut hill slope all around Fire fighting tank	410328	Building-others	Protection of cut hill slope all around Fire fighting tank	3.490	Regulation 9 (1)(ii)	Within Original Scope	
7	2012-13	C/O multipurpose hall	410328	Building-others	C/O multipurpose hall	40.605	Regulation 9 (1)(ii)	Within Original Scope	
8	2012-13	DG Room at Dam top	410328	Building-others	DG Room	4.418	Regulation 9 (1)(ii)	Within Original Scope	
9	2012-13	Construction of 3 nos. Security huts & 3 nos Morch at MAT, VT etc	410328	Building-others	Construction of 3 nos. Security huts & 3 nos Morch at MAT, VT etc	7.321	Regulation 9 (1)(ii)	Within Original Scope	
10	2012-13	C/O WATER COLLECTION TANK IN THE DRIFT AND LYING PIPE LINE UP TO RIVER POINT	410328	BUILDINGS-OTHERS	C/O WATER COLLECTION TANK IN THE DRIFT AND LYING PIPE LINE UP TO RIVER POINT	6.566	Regulation 9 (1)(ii)	Within Original Scope	
11	2012-13	SECURITY GATE IN ADITS TO GATE OPERATION CHAMBERS	410328	BUILDINGS-OTHERS	SECURITY GATE IN ADITS TO GATE OPERATION CHAMBERS	1.666	Regulation 9 (1)(ii)	Within Original Scope	
12	2012-13	STAIRS, DRAIN COVER AND RAILING AT DIFFRENT LOCATION OF POWER HOUS	410328	BUILDINGS-OTHERS	PROVIDING AND FIXING IN POSITION OF STAIRS, DRAIN COVER AND RAILING AT DIFFRENT LOCATION OF POWER HOUS	4.618	Regulation 9 (1)(ii)	Within Original Scope	
13	2012-13	Construction of steps DC GOC to SFT GOC	410328	Building-others		3.789	Regulation 9 (1)(ii)	Within Original Scope	
14	2012-13	DAM	410601	DAMS AND BARRAGES	DAM	-316.172	Regulation 9 (1)(ii)	Within Original Scope	Rectification of GL code from 410601 to 410301 as per the BOQ item paid to M/s HCC Ltd vide i-2012003338 & 2012003339



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15	2012-13	POWER TUNNEL & PIPE LINE	410604	POWER TUNNELS AND PIPELINES	POWER TUNNEL & PIPE LINE	87.245	Regulation 9 (1)(ii)	Within Original Scope	
16	2012-13	PENSTOCKS	410605	PENSTOCKS	PENSTOCKS	0.092	Regulation 9 (1)(ii)	Within Original Scope	
17	2012-13	TAIL RACE TUNNELS	410607	TAILRACE TUNNELS	TAIL RACE TUNNELS	-72.621	Regulation 9 (1)(ii)	Within Original Scope	Rectification of GL code from 410607 to 410301 as per the BOQ item paid to M/s HCC ltd vide i-2012003336 & 2012003338
18	2012-13	HYDRO MECHANICAL WORKS DAMS	410608	HM-DAMS AND BARRAGES	HYDRO MECHANICAL WORKS DAMS	188.296	Regulation 9 (1)(ii)	Within Original Scope	
19	2012-13	HYDRO MECHANICAL WORKS HEAD RACE TUNNEL	410610	HM-TUNNELS AND CANALS	HYDRO MECHANICAL WORKS HEAD RACE TUNNEL	24.303	Regulation 9 (1)(ii)	Within Original Scope	
20	2012-13	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	410611	HM-TAIL RACE INCLUDING DRAFT TUBE GATES	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	46.649	Regulation 9 (1)(ii)	Within Original Scope	
21	2012-13	ISOLATED PHASE BUS DUCT (GPM)	410701	MAIN GENERATING EQUIPMENT	ISOLATED PHASE BUS DUCT (GPM)	-8.707	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
22	2012-13	EXCITATION SYSTEM (GPM)	410701	MAIN GENERATING EQUIPMENT	EXCITATION SYSTEM (GPM)	-0.439	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
23	2012-13	TURBINE AND ACCESSORIES (GPM)	410701	MAIN GENERATING EQUIPMENT	TURBINE AND ACCESSORIES (GPM)	21.601	Regulation 9 (1)(ii)	Within Original Scope	
24	2012-13	GOVERNING SYSTEM (GPM)	410701	MAIN GENERATING EQUIPMENT	GOVERNING SYSTEM (GPM)	8.337	Regulation 9 (1)(ii)	Within Original Scope	
25	2012-13	GENERATOR (GPM)	410701	MAIN GENERATING EQUIPMENT	GENERATOR (GPM)	-87.650	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
26	2012-13	MAIN INLATE VALVE (MIV) (GPM)	410701	MAIN GENERATING EQUIPMENT	MAIN INLATE VALVE (MIV) (GPM)	22.416	Regulation 9 (1)(ii)	Within Original Scope	
27	2012-13	GENERATOR STEP UP TRANSFORMER (GPM)	410702	GENERATOR STEP UP TRANSFORMER	GENERATOR STEP UP TRANSFORMER (GPM)	0.000	Regulation 9 (1)(ii)	Within Original Scope	
28	2012-13	415V AC SUPPLY SYSTEM (MISC/AUX)	410703	OTHER POWER PLANT TRANSFORMER	415V AC SUPPLY SYSTEM (MISC/AUX)	3.514	Regulation 9 (1)(ii)	Within Original Scope	
29	2012-13	COOLING WATER SYSTEM (MISC/AUX)	410704	COOLING WATER SYSTEMS	COOLING WATER SYSTEM (MISC/AUX)	-29.228	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
30	2012-13	220 KV GAS INSULATED SWITCH GEAR (GIS) (GPM)	410705	EHV SWITCHGEAR SYSTEMS	220 KV GAS INSULATED SWITCH GEAR (GIS) (GPM)	-17.402	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
31	2012-13	220 KV POTHEAD YARD EQUIPMENTS (GPM)	410705	EHV SWITCHGEAR SYSTEMS	220 KV POTHEAD YARD EQUIPMENTS (GPM)	-7.391	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
32	2012-13	220 V & 48 V DC SYSTEMS (MISC/AUX)	410707	DC SYSTEMS/ BATTERY SYSTEMS	220 V & 48 V DC SYSTEMS (MISC/AUX)	0.898	Regulation 9 (1)(ii)	Within Original Scope	
33	2012-13	220 KV XLPE CABLES (GPM)	410708	POWER AND CONTROL CABLES	220 KV XLPE CABLES (GPM)	24.162	Regulation 9 (1)(ii)	Within Original Scope	
34	2012-13	11 KV CONTROL AND 415 V POWER CABLES	410708	POWER AND CONTROL CABLES	11 KV CONTROL AND 415 V POWER CABLES	4.136	Regulation 9 (1)(ii)	Within Original Scope	
35	2012-13	HEAT VANTILATION AC SYSTEM/ (HVAC) SYSTEM (MISC/AUX)	410709	AIR CONDITIONING AND VENTILATION SYSTEMS	HEAT VANTILATION AC SYSTEM/ (HVAC) SYSTEM (MISC/AUX)	-37.351	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
36	2012-13	PROTECHION SYSTEM (GPM)	410711	CONTROL, METERING AND PROTECTION SYSTEM	PROTECHION SYSTEM (GPM)	23.488	Regulation 9 (1)(ii)	Within Original Scope	



37	2012-13	CONTROL AND MONITORING SYSTEM (GPM)	410711	CONTROL, METERING AND PROTECTION SYSTEM	CONTROL AND MONITORING SYSTEM (GPM)	22.344	Regulation 9 (1)(ii)	Within Original Scope	
38	2012-13	11 KV SWITCH GEAR SYSTEM (MISC/ AUX)	410712	AUXILIARY AND ANCILLARY SYSTEMS	11 KV SWITCH GEAR SYSTEM (MISC/ AUX)	0.002	Regulation 9 (1)(ii)	Within Original Scope	
39	2012-13	COMPRESSED AIR SYSTEM (MISC/ AUX)	410712	AUXILIARY AND ANCILLARY SYSTEMS	COMPRESSED AIR SYSTEM (MISC/ AUX)	-12.472	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
40	2012-13	FIRE FITING SYSTEM (MISC/ AUX)	410712	AUXILIARY AND ANCILLARY SYSTEMS	FIRE FITING SYSTEM (MISC/ AUX)	-8.284	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
41	2012-13	DG SET 725 K.V.A POWER HOUSE E&M (NO-02) (MISC/AUX)	410712	AUXILIARY AND ANCILLARY SYSTEMS	DG SET 725 K.V.A POWER HOUSE E&M (NO-02) (MISC/AUX)	-2.684	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
42	2012-13	DRAINAGE AND DEWATERING SYSTEM (MISC / AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	DRAINAGE AND DEWATERING SYSTEM (MISC / AUX)	-9.318	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
43	2012-13	OIL HANDLING SYSTEM (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	OIL HANDLING SYSTEM (MISC/ AUX)	4.095	Regulation 9 (1)(ii)	Within Original Scope	
44	2012-13	ILLUMINATION SYSTEM (MISC / AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	ILLUMINATION SYSTEM (MISC / AUX)	-10.607	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
45	2012-13	COMMUNICATION SYSTEM /PUBLIC ADDRESS SYSTEM (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	COMMUNICATION SYSTEM /PUBLIC ADDRESS SYSTEM (MISC/ AUX)	4.053	Regulation 9 (1)(ii)	Within Original Scope	
46	2012-13	ELEVATOR (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	ELEVATOR (MISC/ AUX)	0.000	Regulation 9 (1)(ii)	Within Original Scope	
47	2012-13	EOT CRANES (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	EOT CRANES (MISC/ AUX)	-82.909	Regulation 9 (1)(ii)	Within Original Scope	due to migration of capital spars from GPM to capital spares (410714)
48	2012-13	GROUNDING SYSTEM (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	GROUNDING SYSTEM (MISC/ AUX)	0.000	Regulation 9 (1)(ii)	Within Original Scope	
49	2012-13	ELETRICAL WORK SHOP (E&M) (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	ELETRICAL WORK SHOP (E&M) (MISC/ AUX)	3.448	Regulation 9 (1)(ii)	Within Original Scope	
50	2012-13	MECHNICAL WORK SHOP (E&M) (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	MECHNICAL WORK SHOP (E&M) (MISC/ AUX)	5.632	Regulation 9 (1)(ii)	Within Original Scope	
51	2012-13	capital spares	410714	capital spares	capital spares	55.162	Regulation 9 (1)(ii)	Within Original Scope	
52	2012-13	EI/EW works at Garola, Dharwala and Karia lawn lights at Karian field hostel/colony lawn parks	410905	Internal distribution lines	EI/EW works at Garola, Dharwala and Karia lawn lights at Karian field hostel/colony lawn parks	0.382	Regulation 9 (1)(ii)	Within Original Scope	
53	2012-13	Procurement of 320 KVA DG set	411002	Diesel Generating set	Procurement of 320 KVA DG set supply order already issued	18.689	Regulation 9 (1)(ii)	Within Original Scope	
54	2012-13	DG SET 320KVA - KIRLOSKAR 6K12TASR1 dam	411002	Diesel Generating set	DG SET 320KVA - KIRLOSKAR 6K12TASR1	-18.550	Regulation 9 (1)(ii)	Within Original Scope	One DG set has been damaged in fire at Dam site.
55	2012-13	Pick & Carry cranes	411109	Cranes	ESCORTS PICK-N-CARRY CRANE - MODEL K-10, 10TON CAPACITY	14.100	Regulation 9 (1)(ii)	Within Original Scope	
56	2012-13	ELECTRIC MOTOR 25HP/3000RPM,MAKE KIRLOSKAR	411112	PUMPS	ELECTRIC MOTOR 25HP/3000RPM,MAKE KIRLOSKAR	0.449	Regulation 9 (1)(ii)	Within Original Scope	
57	2012-13	ELECTRIC MOTOR 25HP/3000RPM,MAKE KIRLOSKAR	411112	PUMPS	ELECTRIC MOTOR 25HP/3000RPM,MAKE KIRLOSKAR	0.449	Regulation 9 (1)(ii)	Within Original Scope	
58	2012-13	MULTISTAGE PUMP	411112	PUMPS	MULTISTAGE PUMP 10 HP MOTOR(WITH BASE PLATE & COUPLING	0.840	Regulation 9 (1)(ii)	Within Original Scope	
59	2012-13	SUBMERSIBLE PUMP 3HP KSB CORA100+ UMA100 - TYPE-4C/23	411112	PUMPS	SUBMERSIBLE PUMP 3HP KSB CORA100+ UMA100 - TYPE-4C/23	0.289	Regulation 9 (1)(ii)	Within Original Scope	
60	2012-13	SUBMERSIBLE PUMP 3HP KSB CORA100+ UMA100 - TYPE-4C/23	411112	PUMPS	SUBMERSIBLE PUMP 3HP KSB CORA100+ UMA100 - TYPE-4C/23	0.307	Regulation 9 (1)(ii)	Within Original Scope	

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61	2012-13	PUMP KPD 50/20,MAKE-KIRLOSKAR	411112	PUMPS	PUMP KPD 50/20,MAKE-KIRLOSKAR	0.796	Regulation 9 (1)(ii)	Within Original Scope	
62	2012-13	PUMP KPD 50/20,MAKE-KIRLOSKAR	411112	PUMPS	PUMP KPD 50/20,MAKE-KIRLOSKAR	0.816	Regulation 9 (1)(ii)	Within Original Scope	
63	2012-13	PUMP KPD 50/20,MAKE-KIRLOSKAR	411112	PUMPS	PUMP KPD 50/20,MAKE-KIRLOSKAR	0.816	Regulation 9 (1)(ii)	Within Original Scope	
64	2012-13	GRINDER AG-7	411130	OTHER EQUIPMENT	GRINDER AG-7	0.076	Regulation 9 (1)(ii)	Within Original Scope	
65	2012-13	STROM WATER DRAIN FOR B & C TYPE QTR AT KARIAN	411201	WATER SUPPLY	STROM WATER DRAIN FOR B & C TYPE QTR AT KARIAN	2.960	Regulation 9 (1)(ii)	Within Original Scope	
66	2012-13	Construction of Sedimentation Tank with Filter Media & Pump house at Dharwala	411202	Sewerage & effluent disposal system	Construction of Sedimentation Tank with Filter Media & Pump house at Dharwala	5.379	Regulation 9 (1)(ii)	Within Original Scope	
67	2012-13	C/O Storm water drains	411202	Sewerage & effluent disposal system	C/O Storm water drains	7.062	Regulation 9 (1)(ii)	Within Original Scope	
68	2012-13	Inspection vehicle-Mohindra Scorpio	411502	Car	Inspection vehicle-Mohindra Scorpio	9.570	Regulation 9 (1)(ii)	Within Original Scope	
69	2012-13	Fire tender (Multi purpose)	411505	Fire tenders	Fire tender (Multi purpose)	13.318	Regulation 9 (1)(ii)	Within Original Scope	
70	2012-13	WATER TANKER 9KL CAB	411508		WATER TANKER 9KL CAB	14.340	Regulation 9 (1)(ii)	Within Original Scope	
71	2012-13	Assets transfer decalared as surplus	4115xx	VEHICLE	Assets transfer decalared as surplus	-0.580	Regulation 9 (1)(ii)	Within Original Scope	Three numbers of vehicle delectared as surplus and transfer to surplus asets (413002)
72	2012-13	STEEL GATE WITH NHPC LOGO	411701	FURNITURE-FIXTURES-OFFICE	STEEL GATE APPROX. WEIGHT 883 KG.,3771, 18.01 WITH NHPC LOGO	4.850	Regulation 9 (1)(ii)	Within Original Scope	
73	2012-13	Procurement of Godrej furniture for Office	411701	FURNITURE-FIXTURES-OFFICE	Procurement of Godrej furniture for Office	6.960	Regulation 9 (1)(ii)	Within Original Scope	
74	2012-13	Procurement of furniture for FIELD HOSTEL/ TRANSIT HOSTEL	411707	FURNITURE-FIXTURES-OFFICE	Procurement of furniture for FIELD HOSTEL/ TRANSIT HOSTEL	5.510	Regulation 9 (1)(ii)	Within Original Scope	
75	2012-13	purchase of garden umbrella	411707	FURNITURE-FIXTURES-OFFICE	Procurement of furniture for FIELD HOSTEL/ TRANSIT HOSTEL	0.500	Regulation 9 (1)(ii)	Within Original Scope	
76	2012-13	asstes transfer to other project	4117		asstes transfer to other project	0.070	Regulation 9 (1)(ii)	Within Original Scope	furniture received from ED office banikhet (150401) of Rs 0.27 lakh and transfer to corporate office of Rs 0.20 lakh
77	2012-13	Procurement of Computers	411801	Computers	Procurement of Computers	16.210	Regulation 9 (1)(ii)	Within Original Scope	
78	2012-13	Procurement of Printers	411803	Printers	Procurement of Printers	0.900	Regulation 9 (1)(ii)	Within Original Scope	
79	2012-13	Procurement of other EDP Equipment	411804	OTHER EDP EQUIPMENTS	Procurement of other EDP Equipment	3.240	Regulation 9 (1)(ii)	Within Original Scope	
80	2012-13	INMARST-MINI M INMARSAT SATELLITE PHONE TERMINAL	411805	SATELLITE COMMUNICATIONS SYSTEMS	INMARST-MINI M INMARSAT SATELLITE PHONE TERMINAL	0.180	Regulation 9 (1)(ii)	Within Original Scope	
81	2012-13	Assets inter unit in/out and other	4118		Assets inter unit in/out and other	-0.260	Regulation 9 (1)(ii)	Within Original Scope	Computer received from ED office of Rs 0.50 lakh and transfer to various project of Rs.0.76 lakh
82	2012-13	OT LIGHT MOBILE SINGLE DOME,14" MAKE: JAINCO	412005	HOSPITAL EQUIPMENTS	OT LIGHT MOBILE SINGLE DOME,14" MAKE: JAINCO	0.189	Regulation 9 (1)(ii)	Within Original Scope	
83	2012-13	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	purchase misc. items for TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	0.970	Regulation 9 (1)(ii)	Within Original Scope	
84	2012-13	AIR CONDITIONERS	412008	AIR CONDITIONERS	purchase of AIR CONDITIONERS for field hostel and office	3.330	Regulation 9 (1)(ii)	Within Original Scope	
85	2012-13	AIR CONDITIONERS	412011	AIR CONDITIONERS	purchase of AIR CONDITIONERS for field hostel and office	2.220	Regulation 9 (1)(ii)	Within Original Scope	
86	2012-13	OTHER OFFICE EQUIPMENTS	412020	OTHER OFFICE EQUIPMENTS	DIGITAL STILL CAMERA, SONY DSC-TX55	0.210	Regulation 9 (1)(ii)	Within Original Scope	

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87	2012-13	MCAFFEE ANTIVIRUS SOFTWARE	412201	INTANGIBLE ASSETS - COMPUTER SOFTWARE	MCAFFEE ANTIVIRUS SOFTWARE AND MS OFFICE 2010 HOME	0.220	Regulation 9 (1)(ii)	Within Original Scope	
88	2012-13	Assets inter unit in/out and other	412201	INTANGIBLE ASSETS - COMPUTER SOFTWARE	Assets inter unit in/out and other	3.190	Regulation 9 (1)(ii)	Within Original Scope	
69	2012-13	sound system for club	412501	TELEVISIONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	purchase JAMO-5.1 HOME THEATRE SYSTEM, STUDIO MASTER and MOTORIZED SCREEN	2.040	Regulation 9 (1)(ii)	Within Original Scope	
90	2012-13	purchase of LCD TV	412501	TELEVISIONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	LCD 26" (TV) LG -26CS410	0.940	Regulation 9 (1)(ii)	Within Original Scope	
91	2012-13	purchase of LABORATORY TESTING AND METER TESTING EQUIPMENTS	412502	LABORATORY TESTING AND METER TESTING EQUIPMENTS	purchase of WEIGHING MACHINE DIGITAL and HERMOSTATIC ALUMINIUM	0.250	Regulation 9 (1)(ii)	Within Original Scope	
92	2012-13	HEAVY DUTY WHEEL BARROW - SINTEX GWBSS 11-01	412503	MISC. ASSETS/EQUIPMENTS	HEAVY DUTY WHEEL BARROW - SINTEX GWBSS 11-01	0.220	Regulation 9 (1)(ii)	Within Original Scope	
93	2012-13	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	MISC. ASSETS/EQUIPMENTS	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	0.660	Regulation 9 (1)(ii)	Within Original Scope	
94	2012-13	purchase of water purifier for dam	412503	MISC. ASSETS/EQUIPMENTS	FERROCARE LOW VACUUM DEHYDRATION UNIT	11.800	Regulation 9 (1)(ii)	Within Original Scope	
95	2012-13	ELECTRICAL SIREN HORIZONTAL DOUBLE MOUNT SINGLE PH	412503	MISC. ASSETS/EQUIPMENTS	ELECTRICAL SIREN HORIZONTAL DOUBLE MOUNT SINGLE PH	0.410	Regulation 9 (1)(ii)	Within Original Scope	
96	2012-13	DIESEL STORAGE TANK - 3X990 LTR CAPACITY	412503	MISC. ASSETS/EQUIPMENTS	DIESEL STORAGE TANK - 3X990 LTR CAPACITY	1.060	Regulation 9 (1)(ii)	Within Original Scope	
97	2012-13	DIESEL STORAGE TANK - 3X990 LTR CAPACITY	412503	MISC. ASSETS/EQUIPMENTS	DIESEL STORAGE TANK - 3X990 LTR CAPACITY	-1.050	Regulation 9 (1)(ii)		
98	2012-13	WHEELED WASTE BINS - SINTEX GBRW 24-01	412503	MISC. ASSETS/EQUIPMENTS	WHEELED WASTE BINS - SINTEX GBRW 24-01	0.130	Regulation 9 (1)(ii)	Within Original Scope	
99	2012-13	Installation and supply of FOUNTAIN at karian	412503	MISC. ASSETS/EQUIPMENTS	Installation and supply of FOUNTAIN at karian	4.080	Regulation 9 (1)(ii)	Within Original Scope	
100	2012-13	ELECTRICAL INCINERATOR 50KG/HR FOR MUNICIPAL SOLID WASTE	412503	MISC. ASSETS/EQUIPMENTS	ELECTRICAL INCINERATOR 50KG/HR FOR MUNICIPAL SOLID WASTE	19.320	Regulation 9 (1)(ii)	Within Original Scope	
101	2012-13	REFRIGERATOR OTHER THAN FOR OFFICE	412505	REFRIGERATOR OTHER THAN FOR OFFICE	REFRIGERATOR 190 LTR, MAKE SAMSUNG, MODEL RR1914AABSE/TL	0.110	Regulation 9 (1)(ii)	Within Original Scope	
102	2012-13	Capital Expenditure on assets Not Owned by NHPC	412601	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	Capital Expenditure on assets Not Owned by NHPC	56.844	Regulation 9 (1)(ii)	Within Original Scope	
103	2012-13	Purchase of furniture for field hostel, office	412801	FIXED ASSETS OF MINOR VALUE >750<5000	Purchase of furniture for field hostel, office	1.090	Regulation 9 (1)(ii)	Within Original Scope	
104	2012-13	Purchase of bed for field hostel	412801	FIXED ASSETS OF MINOR VALUE >750<5000	Purchase of bed for field hostel	1.610	Regulation 9 (1)(ii)	Within Original Scope	
105	2012-13	Purchase of PEDESTAL FAN	412801	FIXED ASSETS OF MINOR VALUE >750<5000	Purchase of PEDESTAL FAN	0.084	Regulation 9 (1)(ii)	Within Original Scope	
106	2012-13	Purchase of EXHAUST FAN	412801	FIXED ASSETS OF MINOR VALUE >750<5000	Purchase of EXHAUST FAN	0.140	Regulation 9 (1)(ii)	Within Original Scope	
107	2012-13	ABC DRY POWDER MULTIPURPOSE TYPE FIRE EXTINGUISHER CAP. 5KG	412801	FIXED ASSETS OF MINOR VALUE >750<5000	ABC DRY POWDER MULTIPURPOSE TYPE FIRE EXTINGUISHER CAP. 5KG	1.970	Regulation 9 (1)(ii)	Within Original Scope	
108	2012-13	purchase of AUTOMATIC VOLTAGE STABILIZER and 1 KVA LUMINOUS UPS	412801	FIXED ASSETS OF MINOR VALUE >750<5000	purchase of AUTOMATIC VOLTAGE STABILIZER and 1 KVA LUMINOUS UPS	0.890	Regulation 9 (1)(ii)	Within Original Scope	
109	2012-13	MOBILE HANDSET-NOKIA C2-01	412801	FIXED ASSETS OF MINOR VALUE >750<5000	MOBILE HANDSET-NOKIA C2-01	0.025	Regulation 9 (1)(ii)	Within Original Scope	
110	2012-13	INTERNET WI FI MODEM	412801	FIXED ASSETS OF MINOR VALUE >750<5000	INTERNET WI FI MODEM	0.260	Regulation 9 (1)(ii)	Within Original Scope	
111	2012-13	DVD WRITER (EXTERNAL)-LITEON	412801	FIXED ASSETS OF MINOR VALUE >750<5000	DVD WRITER (EXTERNAL)-LITEON	0.030	Regulation 9 (1)(ii)	Within Original Scope	
112	2012-13	DATA CARD MODEM (MULTI SLIM)-BEETEL	412801	FIXED ASSETS OF MINOR VALUE >750<5000	DATA CARD MODEM (MULTI SLIM)-BEETEL	0.020	Regulation 9 (1)(ii)	Within Original Scope	
113	2012-13	16 PORT ETHERNET SWITCH ,DES-	412801	FIXED ASSETS OF MINOR VALUE >750<5000	16 PORT ETHERNET SWITCH ,DES-1016D	0.030	Regulation 9 (1)(ii)	Within Original Scope	



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114	2012-13	HAND OPERATED BUCKET GREASE GUN COMPLETE WITH ACCESSORIES (HEAVY DUTY)	412801	FIXED ASSETS OF MINOR VALUE >750<5000	HAND OPERATED BUCKET GREASE GUN COMPLETE WITH ACCESSORIES (HEAVY DUTY)	0.040	Regulation 9 (1)(ii)	Within Original Scope	
115	2012-13	GRINDER AG-5	412801	FIXED ASSETS OF MINOR VALUE >750<5000	GRINDER AG-5	0.050	Regulation 9 (1)(ii)	Within Original Scope	
116	2012-13	CALCULATOR (SCIENTIFIC) CASIO/ ANY STANDARD MAKE	412801	FIXED ASSETS OF MINOR VALUE >750<5000	CALCULATOR (SCIENTIFIC) CASIO/ ANY STANDARD MAKE	0.008	Regulation 9 (1)(ii)	Within Original Scope	
117	2012-13	WHEELED WASTE BIN	412801	FIXED ASSETS OF MINOR VALUE >750<5000	WHEELED WASTE BIN	0.510	Regulation 9 (1)(ii)	Within Original Scope	
118	2012-13	purchase of PILLAR HEATER, ROOM HEATER for field hostel, office	412801	FIXED ASSETS OF MINOR VALUE >750<5000	purchase of PILLAR HEATER, ROOM HEATER for field hostel, office	0.880	Regulation 9 (1)(ii)	Within Original Scope	
119	2012-13	purchase of FLY TRAPPERS / CATCHERS	412801	FIXED ASSETS OF MINOR VALUE >750<5000	purchase of FLY TRAPPERS / CATCHERS	0.200	Regulation 9 (1)(ii)	Within Original Scope	
120	2012-13	X-RAY VIEW BOX	412801	FIXED ASSETS OF MINOR VALUE >750<5000	X-RAY VIEW BOX	0.050	Regulation 9 (1)(ii)	Within Original Scope	
121	2012-13	ACCUCHEK ACTIVE GLUCOMETER and DIGITAL B P APPARATUS	412801	FIXED ASSETS OF MINOR VALUE >750<5000	ACCUCHEK ACTIVE GLUCOMETER and DIGITAL B P APPARATUS	0.040	Regulation 9 (1)(ii)	Within Original Scope	
122	2012-13	OXYGEN REGULATOR WITH ACCESSORIES	412801	FIXED ASSETS OF MINOR VALUE >750<5000	OXYGEN REGULATOR WITH ACCESSORIES	0.040	Regulation 9 (1)(ii)	Within Original Scope	
123	2012-13	Minor assets inter unit in/out and other	412801	FIXED ASSETS OF MINOR VALUE >750<5000	Minor assets inter unit in/out and other	0.080	Regulation 9 (1)(ii)	Within Original Scope	
124	2012-13	SURPLUS ASSETS	413002	SURPLUS ASSETS	SURPLUS ASSETS	0.690	Regulation 9 (1)(ii)	Within Original Scope	
Total-1 For 2012-13						311.623			
Deletion =						-301.080			

DETAILS OF ADDITIONAL CAPITALISATION FOR THE YEAR 2013-14

Sl. No.	Year	Particulars of Head	Head of A/C	Name of Assets as per Books of Accounts	Detail of Assets	Amount capitalised / Proposed to be Capitalised (Rs. In Lacs)	Regulation clause under which claimed	Justification	Special Remarks
1	2013-14	LAND FREE HOLD	410101	Land	LAND- FREE HOLD	3.7500	Regulation 9 (1)(ii)	Within Original Scope	
2	2013-14	LAND AT MOHAL CHUDI TRT	410101	Land	LAND- FREE HOLD	62.4400	Regulation 9 (1)(ii)	Within Original Scope	
3	2013-14	LAND-FREEHOLD AT HOLI(R&R)	410101	Land	LAND- FREE HOLD	6.7500	Regulation 9 (1)(ii)	Within Original Scope	
4	2013-14	LAND AT MOKHRI (R&R)	410101	Land	LAND- FREE HOLD	66.0600	Regulation 9 (1)(ii)	Within Original Scope	
5	2013-14	Taring & improvement of Surge Shaft road	410201	Roads	Taring & improvement of Surge Shaft road	6.9600	Regulation 9 (1)(ii)	Within Original Scope	
6	2012-13	Taring & improvement of Surge Shaft road	410201	Roads	Taring & improvement of Surge Shaft road	20.1400	Regulation 9 (1)(ii)	Within Original Scope	
7	2012-13	C/O Roads at Karia	410201	Roads	C/O Roads at Karia	10.6700	Regulation 9 (1)(ii)	Within Original Scope	
8	2013-14	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	139.7767	Regulation 9 (1)(ii)	Within Original Scope	
9	2013-14	BUILDING CONTAINING TRANSMISSION PLANT- EQUIPEMENT	410303	BULD.CONTAIN. TRANS.PLANT & EQUIPEMENT	BUILDING CONTAINING TRANSMISSION PLANT- EQUIPEMENT	13.3132	Regulation 9 (1)(ii)	Within Original Scope	
10		Construction of temporary store sheed at kanan	410306	STORES AND GODOWN BUILDINGS		35.9900	Regulation 9 (1)(ii)	Within Original Scope	
11	2012-13	Construction of Canteen in side Powerhouse	410327	CANTEEN BUILDING	Construction of Canteen in side Powerhouse	3.0300	Regulation 9 (1)(ii)	Within Original Scope	
12	2013-14	SECURITY POST & MORCHA AT DAM SITE	410328	BUILDINGS-OTHERS	SECURITY POST & MORCHA AT DAM SITE	2.9214	Regulation 9 (1)(ii)	Within Original Scope	



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Handwritten initials in blue ink.

13	2013-14	MULTIPURPOSE HALL AT TOWNSHIP KARIAN (TEMP)	410328	BUILDINGS-OTHERS	MULTIPURPOSE HALL AT TOWNSHIP KARIAN (TEMP)	-0.7130	Regulation 9 (1)(ii)	Within Original Scope	Due to excess liability booking in 2012-13
14		Construction of temporary incinerator at karian	410328	BUILDINGS-OTHERS		6.4000	Regulation 9 (1)(ii)	Within Original Scope	
15	2013-14	DAM	410601	DAMS AND BARRAGES	DAM	196.9438	Regulation 9 (1)(ii)	Within Original Scope	
16	2013-14	POWER TUNNEL & PIPE LINE	410604	POWER TUNNELS AND PIPELINES	POWER TUNNEL & PIPE LINE	380.2726	Regulation 9 (1)(ii)	Within Original Scope	
17	2013-14	PENSTOCKS	410605	PENSTOCKS	PENSTOCKS	1.6989	Regulation 9 (1)(ii)	Within Original Scope	
18	2013-14	TAIL RACE TUNNELS	410607	TAILRACE TUNNELS	TAIL RACE TUNNELS	2.2297	Regulation 9 (1)(ii)	Within Original Scope	
19	2013-14	HYDRO MECHANICAL WORKS DAMS	410608	HM-DAMS AND BARRAGES	HYDRO MECHANICAL WORKS DAMS	46.1374	Regulation 9 (1)(ii)	Within Original Scope	
20	2013-14	HYDRO MECHANICAL WORKS HEAD RACE TUNNEL	410610	HM-TUNNELS AND CANALS	HYDRO MECHANICAL WORKS HEAD RACE TUNNEL	3.2994	Regulation 9 (1)(ii)	Within Original Scope	
21	2013-14	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	410611	HM-TAIL RACE INCLUDING DRAFT TUBE GATES	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	-0.4819	Regulation 9 (1)(ii)	Within Original Scope	Due to migration of capital spares from HM to inventory
22	2013-14	ISOLATED PHASE BUS DUCT (GPM)	410701	MAIN GENERATING EQUIPMENT	ISOLATED PHASE BUS DUCT (GPM)	-10.4300	Regulation 9 (1)(ii)	Within Original Scope	Due to migration of capital spares from GPM to capital spares (410714)
23	2013-14	EXCITATION SYSTEM (GPM)	410701	MAIN GENERATING EQUIPMENT	EXCITATION SYSTEM (GPM)	-19.1200	Regulation 9 (1)(ii)	Within Original Scope	Due to migration of capital spares from GPM to capital spares (410714)
24	2013-14	TURBINE AND ACCESSORIES (GPM)	410701	MAIN GENERATING EQUIPMENT	TURBINE AND ACCESSORIES (GPM)	169.2500	Regulation 9 (1)(ii)	Within Original Scope	
25	2013-14	GOVERNING SYSTEM (GPM)	410701	MAIN GENERATING EQUIPMENT	GOVERNING SYSTEM (GPM)	-16.2500	Regulation 9 (1)(ii)	Within Original Scope	Due to migration of capital spares from GPM to capital spares (410714)
26	2013-14	GENERATOR (GPM)	410701	MAIN GENERATING EQUIPMENT	GENERATOR (GPM)	201.4487	Regulation 9 (1)(ii)	Within Original Scope	
27	2013-14	MAIN INLEAVE VALVE (MIV) (GPM)	410701	MAIN GENERATING EQUIPMENT	MAIN INLEAVE VALVE (MIV) (GPM)	5.2600	Regulation 9 (1)(ii)	Within Original Scope	
28	2013-14	GENERATOR STEP UP TRANSFORMER (GPM)	410702	GENERATOR STEP UP TRANSFORMER	GENERATOR STEP UP TRANSFORMER (GPM)	39.6600	Regulation 9 (1)(ii)	Within Original Scope	
29	2013-14	415V AC SUPPLY SYSTEM (MISC/AUX)	410703	OTHER POWER PLANT TRANSFORMER	415V AC SUPPLY SYSTEM (MISC/AUX)	-11.9700	Regulation 9 (1)(ii)	Within Original Scope	Due to migration of capital spares from GPM to capital spares (410714)
30	2013-14	COOLING WATER SYSTEM (MISC/AUX)	410704	COOLING WATER SYSTEMS	COOLING WATER SYSTEM (MISC/AUX)	82.0100	Regulation 9 (1)(ii)	Within Original Scope	
31	2013-14	220 KV GAS INSULATED SWITCH GEAR (GIS) (GPM)	410705	EHV SWITCHGEAR SYSTEMS	220 KV GAS INSULATED SWITCH GEAR (GIS) (GPM)	117.6800	Regulation 9 (1)(ii)	Within Original Scope	
32	2013-14	220 KV POTHEAD YARD EQUIPMENTS (GPM)	410705	EHV SWITCHGEAR SYSTEMS	220 KV POTHEAD YARD EQUIPMENTS (GPM)	10.2600	Regulation 9 (1)(ii)	Within Original Scope	
33	2013-14	220 V & 48 V DC SYSTEMS (MISC/AUX)	410707	DC SYSTEMS/ BATTERY SYSTEMS	220 V & 48 V DC SYSTEMS (MISC/AUX)	-7.9200	Regulation 9 (1)(ii)	Within Original Scope	Due to migration of capital spares from GPM to capital spares (410714)
34	2013-14	220 KV XLPE CABLES (GPM)	410708	POWER AND CONTROL CABLES	220 KV XLPE CABLES (GPM)	25.0200	Regulation 9 (1)(ii)	Within Original Scope	
35	2013-14	11 KV CONTROL AND 415 V POWER CABLES	410708	POWER AND CONTROL CABLES	11 KV CONTROL AND 415 V POWER CABLES	34.1800	Regulation 9 (1)(ii)	Within Original Scope	
36	2013-14	HEAT VENTILATION AC SYSTEM/ (HVAC) SYSTEM (MISC/AUX)	410709	AIR CONDITIONING AND VENTILATION SYSTEMS	HEAT VENTILATION AC SYSTEM/ (HVAC) SYSTEM (MISC/AUX)	65.0300	Regulation 9 (1)(ii)	Within Original Scope	
37	2013-14	PROTECTION SYSTEM (GPM)	410711	CONTROL, METERING AND PROTECTION SYSTEM	PROTECTION SYSTEM (GPM)	-9.7500	Regulation 9 (1)(ii)	Within Original Scope	Due to migration of capital spares from GPM to capital spares (410714)

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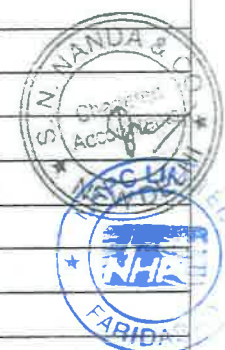
38	2013-14	CONTROL AND MONITORING SYSTEM (GPM)	410711	CONTROL, METERING AND PROTECTION SYSTEM	CONTROL AND MONITORING SYSTEM (GPM)	9 1400	Regulation 9 (1)(ii)	Within Original Scope	
39	2013-14	11 KV SWITCH GEAR SYSTEM (MISC/ AUX)	410712	AUXILIARY AND ANCILLARY SYSTEMS	11 KV SWITCH GEAR SYSTEM (MISC/ AUX)	3.6000	Regulation 9 (1)(iii)	Within Original Scope	
40	2013-14	COMPRESSED AIR SYSTEM (MISC/ AUX)	410712	AUXILIARY AND ANCILLARY SYSTEMS	COMPRESSED AIR SYSTEM (MISC/ AUX)	1.3600	Regulation 9 (1)(iii)	Within Original Scope	
41	2013-14	FIRE FITING SYSTEM (MISC/ AUX)	410712	AUXILIARY AND ANCILLARY SYSTEMS	FIRE FITING SYSTEM (MISC/ AUX)	12 4500	Regulation 9 (1)(iii)	Within Original Scope	
42	2013-14	DG SET 725 K.V.A POWER HOUSE E&M. (NO-02) (MISC/AUX)	410712	AUXILIARY AND ANCILLARY SYSTEMS	DG SET 725 K.V.A POWER HOUSE E&M. (NO-02) (MISC/AUX)	4.7400	Regulation 9 (1)(iii)	Within Original Scope	
43	2013-14	DRAINAGE AND DEWATERING SYSTEM (MISC / AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	DRAINAGE AND DEWATERING SYSTEM (MISC / AUX)	14 9000	Regulation 9 (1)(iii)	Within Original Scope	
44	2013-14	OIL HANDLING SYSTEM (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	OIL HANDLING SYSTEM (MISC/ AUX)	10.6900	Regulation 9 (1)(iii)	Within Original Scope	
45	2013-14	ILLUMINATION SYSTEM (MISC / AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	ILLUMINATION SYSTEM (MISC / AUX)	26.2500	Regulation 9 (1)(iii)	Within Original Scope	
46	2013-14	COMMUNICATION SYSTEM /PUBLIC ADDRESS SYSTEM (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	COMMUNICATION SYSTEM /PUBLIC ADDRESS SYSTEM (MISC/ AUX)	8.1200	Regulation 9 (1)(iii)	Within Original Scope	
47	2013-14	ELEVATOR (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	ELEVATOR (MISC/ AUX)	3 9700	Regulation 9 (1)(iii)	Within Original Scope	
48	2013-14	EOT CRANES (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	EOT CRANES (MISC/ AUX)	32 4800	Regulation 9 (1)(iii)	Within Original Scope	
49	2013-14	GROUNDING SYSTEM (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	GROUNDING SYSTEM (MISC/ AUX)	13 3400	Regulation 9 (1)(iii)	Within Original Scope	
50	2013-14	ELETRICAL WORK SHOP (E&M) (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	ELETRICAL WORK SHOP (E&M) (MISC/ AUX)	6 1300	Regulation 9 (1)(iii)	Within Original Scope	
51	2013-14	MECHNICAL WORK SHOP (E&M) (MISC/ AUX)	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	MECHNICAL WORK SHOP (E&M) (MISC/ AUX)	7.3183	Regulation 9 (1)(iii)	Within Original Scope	
52	2013-14	capital spares	410714	capital spares	capital spares	487.3400	Regulation 9 (1)(iii)	Within Original Scope	
53	2013-14	11KV, 630A VACCUM CIRCUIT BREAKER, MAKE CROMPTON GREAVES	410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	11KV, 630A VACCUM CIRCUIT BREAKER, MAKE CROMPTON GREAVES	42.1800	Regulation 9 (1)(i)	Within Original Scope	
54	2013-14	D G SET 312.5 K.V.A DAM (HYDRO MECHANICAL)	411002	DIESEL GENERATING SETS	D.G SET 312.5 K.V.A DAM (HYDRO MECHANICAL)	0 1829	Regulation 9 (1)(ii)	Within Original Scope	
55	2013-14	INVERTOR SERIES WELDING SET 200 AMP. MAKE-WELTEC	411114	WIELDING SETS	INVERTOR SERIES WELDING SET 200 AMP. MAKE-WELTEC	0 1628	Regulation 9 (1)(ii)	Within Original Scope	
56	2013-14	WHEEL MOUNTED PLATFORM WITH LADDER FOR MAINTENANCE OF OVERHEAD	411130	OTHER EQUIPMENT	WHEEL MOUNTED PLATFORM WITH LADDER FOR MAINTENANCE OF OVERHEAD	0 2281	Regulation 9 (1)(ii)	Within Original Scope	
57	2013-14	Half body truck-Tata/Leyland	411505	Trucks/tankers	Half body truck-Tata/Leyland	29.2631	Regulation 9 (1)(ii)	Within Original Scope	
58	2013-14	Truck mounted scissor platform	411508	Trucks/tankers	Truck mounted scissor platform	13.7031	Regulation 9 (1)(ii)	Within Original Scope	
59	2013-14	LPT 1613TC/42 (CHASIS)	411508	TRUCKS/TANKERS	LPT 1613TC/42 (CHASIS)	13 3182	Regulation 9 (1)(ii)	Within Original Scope	
60	2013-14	Assets sold	411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES		-0.4600	Regulation 9 (1)(ii)	Within Original Scope	During the year one number of vehicle has been sold
61	2013-14	Procurement of Godrej furniture for Power house and hospital	411701	Furniture & Fixure - office	Procurement of Godrej furniture for Power house	24 8100	Regulation 9 (1)(ii)	Within Original Scope	
62	2013-14	Procurement of furniture for club	411705	FURNITURE-FIXTURES-CLUB	Procurement of furniture for club	3.1300	Regulation 9 (1)(ii)	Within Original Scope	
63	2013-14	Procurement of furniture for FIELD HOSTEL/ TRANSIT HOSTEL	411707	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	Procurement of furniture for FIELD HOSTEL/ TRANSIT HOSTEL	1 6900	Regulation 9 (1)(ii)	Within Original Scope	
64	2013-14	INTER UNIT TRANSFER OF FURNITURE	4117		INTER UNIT TRANSFER OF FURNITURE	-0 1100	Regulation 9 (1)(ii)	Within Original Scope	
65	2013-14	Purchase of pnnter	411803	PRINTERS	Purchase of printer	0.3400	Regulation 9 (1)(ii)	Within Original Scope	
66	2013-14	Purchase of UPS , MANAGEABLE SWITCH, SERVER RACK	411804	OTHER EDP EQUIPMENTS	Purchase of UPS , MANAGEABLE SWITCH, SERVER RACK	9.5200	Regulabon 9 (1)(ii)	Within Original Scope	



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67	2013-14	INTERUNIT TRANSFER OF COMPUTER	4118	computer	INTERUNIT TRANSFER OF COMPUTER	-1.0700	Regulation 9 (1)(ii)	Within Original Scope	Computer transfer to Bairasul and Diwang project
68	2013-14	VIDEO CONFERENCING	411903	INTERIOR COMMUNICATION EQUIPMENTS	VIDEO CONFERENCING	-2.0800	Regulation 9 (1)(ii)	Within Original Scope	One video conferencing machine transfer to Dhouliganga Power Station
69	2013-14	XEROX MFD MODEL 5021 WITH NETWORKING	412003	PHOTOCOPY/ DUPLICATING MACHINES	XEROX MFD MODEL 5021 WITH NETWORKING	1.7500	Regulation 9 (1)(ii)	Within Original Scope	
70	2013-14	purchase of hospital equipment	412005	HOSPITAL EQUIPMENTS	purchase of hospital equipment i.e CHEMISTRY ANALYZER,OLYMPUS BINOCULAR	6.4100	Regulation 9 (1)(ii)	Within Original Scope	
71	2013-14	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	GYSER 25 LTR. CAPACITY	0.3800	Regulation 9 (1)(ii)	Within Original Scope	
72	2013-14	purchase of water purifier	412011	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	purchase of water purifier	0.0800	Regulation 9 (1)(ii)	Within Original Scope	
73	2013-14	LED TV 32" LCD	412014	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	LED TV 32" LCD	0.4100	Regulation 9 (1)(ii)	Within Original Scope	
74	2013-14	INVERTOR WITH 2 BATTERIES, 1400 WATTS	412020	OTHER OFFICE EQUIPMENTS	INVERTOR WITH 2 BATTERIES, 1400 WATTS	0.3500	Regulation 9 (1)(ii)	Within Original Scope	
75	2013-14	WINDOW AC 1.5T DURACOO AC1043	412008	AIR CONDITIONERS	WINDOW AC 1.5T DURACOO AC1043	0.2200	Regulation 9 (1)(ii)	Within Original Scope	
76	2013-14	MS OFFICE 2010 HOME	412201	INTANGIBLE ASSETS - COMPUTER SOFTWARE	MS OFFICE 2010 HOME	-0.1000	Regulation 9 (1)(ii)	Within Original Scope	software transfer to Bairasul and Diwang project
77	2013-14	SAMSUNG LED 32EH 5000	412501	TELEVISIONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	SAMSUNG LED 32EH 5000	0.6100	Regulation 9 (1)(ii)	Within Original Scope	
78	2013-14	LABORATORY TESTING AND METER TESTING EQUIPMENTS	412502	LABORATORY TESTING AND METER TESTING EQUIPMENTS	purchase of TELESCOPIC GAUGE,DIAL GAUGE,ELECTRIC OVEN	0.9800	Regulation 9 (1)(ii)	Within Original Scope	
79	2013-14	KLEENTEK FERROCARE ELECTROSTATIC LIQUID CLEANER MACHINE	412503	MISC. ASSETS/EQUIPMENTS	KLEENTEK FERROCARE ELECTROSTATIC LIQUID CLEANER MACHINE	0.2800	Regulation 9 (1)(ii)	Within Original Scope	
80	2013-14	PURCHASE OF HYDRAULIC JACK , DIAL GAUGE,CHAIN PULLY	412503	MISC. ASSETS/EQUIPMENTS	PURCHASE OF HYDRAULIC JACK , DIAL GAUGE,CHAIN PULLY	3.2682	Regulation 9 (1)(ii)	Within Original Scope	
81	2013-14	PURCHASE OF GRINDER AND GYSER	412503	MISC. ASSETS/EQUIPMENTS	PURCHASE OF GRINDER AND GYSER	0.4600	Regulation 9 (1)(ii)	Within Original Scope	
82	2013-14	SAMSUNG LED MODEL 40D5000	412501	TELEVISIONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	SAMSUNG LED MODEL 40D5000	-0.4100	Regulation 9 (1)(ii)	Within Original Scope	One television transferred to bairasul power station
83	2012-13	Capital Expenditure on assets Not Owned by NHPC	412601	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	Capital Expenditure on assets Not Owned by NHPC	-642.8800	Regulation 9 (1)(ii)	Within Original Scope	Due to change of NHPC Accounting policy
84	2013-14	purchase of furniture for power hosu, field hostel, office	412801	FIXED ASSETS OF MINOR VALUE >750<5000	purchase of furniture for power hosu, field hostel, office	3.7500	Regulation 9 (1)(ii)	Within Original Scope	
85	2013-14	ADJUSTABLE RECORD RACK-6 SHELVES-SIZE-915X380 MM	412801	FIXED ASSETS OF MINOR VALUE >750<5000	ADJUSTABLE RECORD RACK-6 SHELVES-SIZE-915X380 MM	0.2400	Regulation 9 (1)(ii)	Within Original Scope	
86	2013-14	CEILING FAN 1200MM and PEDESTAL FAN	412801	FIXED ASSETS OF MINOR VALUE >750<5000	CEILING FAN 1200MM	0.8500	Regulation 9 (1)(ii)	Within Original Scope	
87	2013-14	UPS 600 VA	412801	FIXED ASSETS OF MINOR VALUE >750<5000	UPS 600 VA	0.0500	Regulation 9 (1)(ii)	Within Original Scope	
88	2013-14	TATA SKY (DTH SERVICES) SET TOP BOX	412801	FIXED ASSETS OF MINOR VALUE >750<5000	TATA SKY (DTH SERVICES) SET TOP BOX	0.1800	Regulation 9 (1)(ii)	Within Original Scope	
89	2013-14	TELETWIN (1+1) TELEPHONE SET	412801	FIXED ASSETS OF MINOR VALUE >750<5000	TELETWIN (1+1) TELEPHONE SET	0.1100	Regulation 9 (1)(ii)	Within Original Scope	
90	2013-14	NOKIA MOBILE SET (206)	412801	FIXED ASSETS OF MINOR VALUE >750<5000	NOKIA MOBILE SET (206)	0.1600	Regulation 9 (1)(ii)	Within Original Scope	
91	2013-14	EQUIPMENT RACK 19 U	412801	FIXED ASSETS OF MINOR VALUE >750<5000	EQUIPMENT RACK 19 U	0.0500	Regulation 9 (1)(ii)	Within Original Scope	
92	2013-14	USB 3G DATA CARD	412801	FIXED ASSETS OF MINOR VALUE >750<5000	USB 3G DATA CARD	0.0700	Regulation 9 (1)(ii)	Within Original Scope	



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93	2013-14	PAINTING SPRAY GUN, PNEUMATIC, OPERATING AIR PRESSURE	412801	FIXED ASSETS OF MINOR VALUE >750<5000	PAINTING SPRAY GUN, PNEUMATIC, OPERATING AIR PRESSURE	0.0200	Regulation 9 (1)(ii)	Within Original Scope	
94	2013-14	HAND GRINDER	412801	FIXED ASSETS OF MINOR VALUE >750<5000	HAND GRINDER	0.1000	Regulation 9 (1)(ii)	Within Original Scope	
95	2013-14	RECHARGEABLE TORCH LIGHT	412801	FIXED ASSETS OF MINOR VALUE >750<5000	RECHARGEABLE TORCH LIGHT	0.0200	Regulation 9 (1)(ii)	Within Original Scope	
96	2013-14	HAND TROLLY TWO WHEELED	412801	FIXED ASSETS OF MINOR VALUE >750<5000	HAND TROLLY TWO WHEELED	0.1500	Regulation 9 (1)(ii)	Within Original Scope	
97	2013-14	INDUCTION COOKER,GAS BHATTI 16X18 and PRESTIGE ELECTRIC KETTLE	412801	FIXED ASSETS OF MINOR VALUE >750<5000	INDUCTION COOKER,GAS BHATTI 16X18 and PRESTIGE ELECTRIC KETTLE	0.0700	Regulation 9 (1)(ii)	Within Original Scope	
98	2013-14	ROOM HEATER ,PILLAR HEATER	412801	FIXED ASSETS OF MINOR VALUE >750<5000	ROOM HEATER ,PILLAR HEATER	0.4700	Regulation 9 (1)(ii)	Within Original Scope	
99	2013-14	ACCUCHEK ACTIVE GLUCOMETER ,SPHYGMONOMETER (B.P INSTRUMENT) and OXYGEN REGULATOR WITH ACCESSORIES	412801	FIXED ASSETS OF MINOR VALUE >750<5000	SPHYGMONOMETER (B.P INSTRUMENT)	0.1100	Regulation 9 (1)(ii)	Within Original Scope	
100	2013-14	transfer Interunit of minor assets	412801	FIXED ASSETS OF MINOR VALUE >750<5000	transfer Interunit of minor assets	-0.0500	Regulation 9 (1)(ii)	Within Original Scope	Various minor assets transfer to Bairasul and diwang power station
101	2013-14	GEYSER 15L	412801	FIXED ASSETS OF MINOR VALUE >750<5000	GEYSER 15L	0.0400	Regulation 9 (1)(ii)	Within Original Scope	
102	2012-13	SURPLUS ASSETS	413002	SURPLUS ASSETS	SURPLUS ASSETS	-0.6900	Regulation 9 (1)(ii)	Within Original Scope	The three surplus assets has been sold during the year
		Total				1836.09351			
					Deletion =	-6.1649			

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 alongwith any equipment, then the cost of such spares should be indicated separately

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



For NHPC Limited

(A.K. Pandey)
CE (Commercial)

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Liability Flow Statement

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-III HE Project

(Amount in Rs.)

Party	Asset/Work	Year of actual capitalisation	Orignal Liability	Liability as on 31.03.2014	2012-13		2013-14	
					Discharges	Reversal	Discharges	Reversal
PATHANIA ELECTRONICS & ELECTRICAL	computer	COD	40,000	0	40,000		0	
BADYAL INFOTECH & D. NET SPACE	computer	COD	40,000	0	40,000		0	
RAMA ENGINEERING WORKS	pump	COD	1,000	1,000	0		0	
ALLIED TECHNOLOGIES	computer	COD	40,000	0	40,000		0	
R.K. TRADING ENGINEERS	pump	COD	1,000	1,000	0		0	
VIKAS ENGINEERING	incitater	COD	40,000	0	40,000		0	
CHINTAN SALES	incitater	COD	40,000	0	40,000		0	
COMPETENT ENGINEERS	incitater	COD	40,000	0	40,000		0	
HINDUSTAN CONSTRUCTION CO. LTD	major civil work	COD	134,497,090	61,887,804	38,821,289		33,787,987	
ROHIT GUPTA	building	COD	462,351	0	462,351		0	
ALSTOM INDIA LIMITED	Major E&M work	COD	121,107,060	1,940,912	113,276,973		5,889,175	
OM METALS SPML(JV)	Major HM work	COD	71,242,207	40,552,119	0		30,690,088	
ALSTOM HYDRO FRANCE	Major E&M work	COD	34,425,531	13,114,035	20,523,173		788,323	
SAHIB SINGH	civil	COD	1,986,423	0	0		1,986,423	
NEELAM SHARMA	building	COD	140,303	0	140,303		0	
ALLIED TRADE LINKS PVT LTD.,	ALLUMINUM LADDER	COD	11,399	0	11,399		0	
KORES INDIA LIMITED	FRANKING MACHINE	COD	119,352	0	119,352		0	
ALFA COPIER	PROJECTOR	COD	22,774	0	22,774		0	
SUMER & CO. (REGD.),	ALLUMINUM LADDER	COD	15,863	0	15,863		0	
PATHANIA ELECTRONICS & ELECTRICAL	LASER PRINTERS	COD	438,532	0	438,532		0	
AAR KAY STEEL INDUSTRIES	STORE RACKS	COD	627,915	0	627,915		0	
S G OFFICE AUTOMATION	PHOTOCOPY MACHINE	COD	45,688	0	45,688		0	
SINTEX INDUSTRIES LTD	BUNK HOUSE	COD	804,418	0	804,418		0	
INDUSTRIAL EQUIPMENTS COMPANY	D.G SET	COD	633,884	0	633,884		0	
OM METALS SPML(JV)	Major HM work	COD	9,749,880	0	4,788,092		4,961,768	
ALSTOM HYDRO FRANCE	Major E&M work	COD	72,657,203	4,216,578	27,830,079		40,610,546	
BHAGWAN PARKASH CHONA	road & building	COD	108,467	0	108,467		0	
HINDUSTAN CONSTRUCTION CO. LTD	major civil work	COD	4,841,256	658,468	4,182,788		0	
ROHIT GUPTA	building	COD	7,701	0	0		7,701	
ROSHAN LAL PANDITA	building	COD	158,472	0	0		158,472	
SHIVANK SHARMA	building	COD	15,446	6,636	0		8,810	
VINOD SURI GOVT. CONTRACTOR	building	COD	145,098	113,000	0		32,098	
DAS ENTERPRISE	building	COD	10,178	0	10,178		0	
SAT PAL	building	COD	6,857	0	6,857		0	
C P SYSTEMS PVT. LTD.	other civil	COD	474,001	0	0		474,001	
GOVIND RAJ PROJECTS PVT. LTD.	other civil	COD	46,121	0	46,121		0	
M.V. TELETECHNO ENGINEERING ASSOCIATES	building	COD	6,568	0	0		6,568	
ANIL KUMAR CHOBIYAL	building	COD	6,302	0	6,302		0	
PROVISION FOR COMMITTED CAPITAL EXPENSES-CURRENT	Enviroment	COD	305,462,518	232,737,362	23,838,000		48,887,156	
Total			760,518,828	355,228,915	237,000,797	0	168,289,116	0



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Liability flow statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-III HE Project

FY2012-13

(Amount in Rs.)

	LIABILITY FOR ADD CAP 2012-13	2013-14		Liability discharges in 14-19
		Discharges	Reversal	
BHAGWAN PARKASH CHONA	363,714	363,714	0	refer Appendix-II to form 9 of serial no 13
HINDUSTAN CONSTRUCTION CO. LTD	3,548,523	1,689,948	1,858,575	refer Appendix-II to form 9 of serial no 14 to 17
ROHIT GUPTA	470,779	470,779		refer Appendix-II to form 9 of serial no 4
ROSHAN LAL PANDITA	1,155,516	1,051,938	103,578	refer Appendix-II to form 9 of serial no 7
ALSTOM INDIA LIMITED	1,773,158	1,773,158		refer Appendix-II to form 9 of serial no 21 to 50
OM METALS SPML(JV)	34,545,234	18,078,352	6,534,267	refer Appendix-II to form 9 of serial no 18 to 20
SHYAM ENGINEERS	205,060	205,060		refer Appendix-II to form 9 of serial no 6 and 8 to 9
SUBHASH KUMAR, S/O - BIDHIA RAM	206,794	190,457	16,337	refer Appendix-II to form 9 of serial no 6 and 8 to 9
SH. OM PRAKASH	553,072	500,724	52,348	refer Appendix-II to form 9 of serial no 5
	42,821,850	24,324,130	8,565,105	9,932,615

FY 2013-14

(Amount in Rs.)

	LIABILITY FOR ADD CAP	
HINDUSTAN CONSTRUCTION CO. LTD	2,066,688	
ALSTOM INDIA LIMITED	75,344,976	
ALSTOM HYDRO FRANCE	5,538,538	
KRISHAN KUMAR	231,077	
RAKESH KUMAR THAKUR	236,303	
ALSTOM INDIA LIMITED	7,667,721	
ALSTOM HYDRO FRANCE	11,042,987	
Total	102,128,290	Balance liability as on 31.03.2014 pertaining to Add Cap of 2012-13 (04.07.2013 to 31.03.2013) & 2013-14 = 112,060,905



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Name of Petitioner : NHPC LIMITED

Name of Unit : CHAMERA-III POWER STATION

DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED

(Amount in Rupees)

Sl. No.	PARTICULARS	NAME OF PARTY	AMOUNT (Rs.)	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
	Capital Works					
1	(i) Claim for compensation of additional time & various consequent additional costs being incurred by M/s. HCC , on account of various disruptions, in deviation to the contract regarding appointment of Arbitrator under clause 67.3 of COPA.	M/s. HCC Limited	1,953,370,354	21.01.2010 to 31.07.2011	M/s HCC Limited was awarded for "Construction of diversion tunnel and diversion tunnel gate, coffer dam, concrete dam, intake structure, desilting arrangement, HRT, Surgshaft, Pressure Shaft, Underground Power House, Tail Race System and Port head yard" with the date of completion 20th Jan 2010. The Extension of Time from 21st Jan. 2010 to 15th May 2011 has been approved by the competent authority. The approval of Time Extension was conveyed to M/s HCC Limited on 20th May 2011. M/s HCC Limited had submitted cost claim on 23rd Feb 2011, pertain to the period from 21st Jan 2010 to 25th Jan 2011 for Rupees 149.78 Crores . Thereafter, M/s HCC Limited further submitted his cost claim from 26th Jan 2011 to 31st July 2011 on 22nd August 2011 for Rupees 65.59 Crores. After review of the claim by the Project, the claim of the contractor has been found not tenable as the reasons for significant delays and the cost claim thereof are not justifiable/acceptable by the Project. The contractor was informed accordingly vide letter no NH/CHP-III/FIN/10-11 dated 17.09.11 . The contractor referred the case for arbitration and the Statement the Claim was submitted to arbitrator by M/s HCC Limited on dated 25.01.2012 with cost claim of Rupees 195.37 Crores for the period from 21st Jan 2010 to 31st	The AT has conducted 12 meetings in connection of this case so far. Cross examination of the Claimants witness which was started in the 10 th meeting held on 23.09.13 could not be completed because one of the Arbitrator (HCC side) resigned in Oct'13. HCC re appointed their Arbitrator in the month of Dec'13. Thereafter, the next meeting (11th) was held on 13.12.13 wherein the learned Counsel sought permission from the AT for filing an appropriate application to amend the SOC in the light of EOT (final) granted upto 16.03.12 instead of claimed for EOT upto 09.07.12. The AT directed the Claimant to submit the same within four weeks. Also, the cross examination of the Claimants witness was suspended for the time being. Further the latest hearing was held on 22.03.14 wherein the AT asked the Claimant to file an appropriate application for amending the SOC instead of letter dated 06.03.14 submitted by them for seeking leave to amend the SOC. Further the AT directed the claimant counsel to file the requisite application and the amended prayer clause of SOC on or before 18.05.14 and respondent may file its response thereto on or before 05.07.14. The next date of hearing is scheduled on
2	(ii) Claim for additional cost incurred by HCC on account of disruption / suspension of operation of crusher at Adit-III	M/s. HCC Limited	37,544,973	21.01.2010 to 07.09.2011	M/s HCC Limited had submitted cost claim for cost claim towards cost incurred by HCC on account of disruption / suspension of operation of crusher at Adit-III .The said claim was referred to the standing Committee. The Standing Committee explained to the contractor that making arrangement of land for infrastructure and NOC for erection of crusher at Adit-III falls under the obligation of HCC, as such in view of clause 84 and 44.1 (d) the claim is not tenable.	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of their oral and written submission by 10.04.14. Further the AT will conduct seven internal meetings in the month of May,14 in the above matter.
3	(iii) Rate revision of concreting in HRT geological overbreak (BOQ Item no D9.1.2.2) (Deviated items)	M/s. HCC Limited	368,969,756	-	The case was rejected by the standing committee after examination and thereafter was further referred to Contract division wherein it was categorically rejected and same was intimated to the contractor with the opinion that since the contractor was to execute the work as per BOQ rate if deviated quantity is within 25 % i.e in line with clause no. 52.2 of COPA. As such, revised rate should be applicable for actual quantity less 125% of quantity stated in BOQ.	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of their oral and written submission by 10.04.14. Further the AT will conduct seven internal meetings in the month of May,14 in the above matter.
4	(iv) Rate revision of Surge Shaft reinforcement (BOQ Item no E 11.1) (Deviated items)	M/s. HCC Limited	268,180,076	-		
5	(v) Rate revision of reinforcement steel at Dam (BOQ Item no B 9.2.1) (Deviated items)	M/s. HCC Limited	114,016,500	-		
6	(vi) Rate revision of M25 A40 concrete in pipers, breast wall, bucket etc (BOQ Item no D 9.2.1) (Deviated items)	M/s. HCC Limited	211,722,969	-		



7	(vii) Reimbursement of Service Tax discharged by HCC	M/s. HCC Limited	195,372,479	Sept 2006 to March 2011	The case for reimbursement of service tax is not tenable and has already been turned down by contract division, Corporate Office with the opinion that the contractor did not discharge his service tax liability under abatement scheme (indivisible contract) but under alternative scheme of 'gross value of services' and availed CENVAT credit for discharging service tax liability.	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of their oral and written submission by 10.04.14. Further the AT will conduct seven internal meetings in the month of May,14 in the above matter.
8	(viii) Reimbursement of amounts wrongly withheld by the respondent	M/s. HCC Limited	10,672,337	08.11.2005 to 31.01.2011	The claim for the aforesaid, not tenable, was informed to HCC on account of defiance of contractual obligation leading to delay in taking of the project access roads on part of HCC which thereby caused incurring of additional costs on such works to the project which otherwise was avoidable had HCC taken over all such works of project access roads on time. In cognizance of above factors, as a Management decision, the project recovered such differential costs amounting to Rs. 78.73 lacs from M/s HCC.	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of their oral and written submission by 10.04.14. Further the AT will conduct seven internal meetings in the month of May,14 in the above matter.
9	(ix) Reimbursement of Additional cost due to Subsequent Legislation	M/s. HCC Limited	853,108,683	Jan'2008 to June'2012	The case for payment of additional cost to the Contractor due to abnormal increase in minimum rate of wages not covered by the Price Adjustment has not been considered by the project which was thereafter informed to HCC in cognizance of the fact that the claim of the contractor is admissible under 70.7 of COPA and not under 53 of GCC wherein the Price Adjustment formula under the said clause shall compensate any increase/decrease in minimum wages though 'All India Consumer Price Index for wages of Industrial Workers' may not correspondingly increase or decrease in relation to minimum wages in Himachal Pradesh.	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of their oral and written submission by 10.04.14. Further the AT will conduct seven internal meetings in the month of May,14 in the above matter.
10	(x) Reimbursement of Building and Other Construction Worker Cess	M/s. HCC Limited	63,503,657	April 2008 to March 2012	The claim for reimbursement of 1% cess under Building and other construction workers welfare Cess Act 1966 was found not tenable by NHPC under "subsequent legislation provisions of the contract" which was informed to HCC vide letter no. NH/CH-III/Tech./81 (PH)/2011-523 dated 07.12.2011	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of their oral and written submission by 10.04.14. Further the AT will conduct seven internal meetings in the month of May,14 in the above matter.
11	Claim for compensation of additional time & various consequent additional costs being incurred by M/s. HCC, on account of various disruptions	M/s. HCC Limited	599,184,019	01.08.11 to 31.03.12	Extension of time in respect of Lot 1 civil works executed by M/s HCC has been approved by the competent authority upto 16.03.2012 without any additional cost to M/s HCC.	M/s HCC has gone for Arbitration recently on 16.12.2013 in this matter. Appointment of Arbitrator by the project and M/s HCC has been done. First hearing is scheduled on 22.04.2014
Total Claim of M/s HCC Limited			4,675,647,803			

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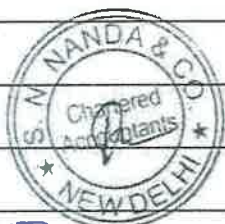
12	(xvi) Additional costs incurred towards for Advancement of Project	M/s Alstom Limited	100,500,000	2011-12	The cost claim is not in accordance with the relevant contract provision hence not acceptable	The claim of the contractor has been rejected by the committee constituted (having members of project & corp. Office) for examination of the claim. The rejection has been communicated to the Contractor by the Engineer in charge vide letter no 485 dated 11.09.2009. The contractor vide letter no APIL/CMR/NHPC/GEN/L/0326 dated 19th Mar, 2010 has submitted the details of actual amounts incurred towards the advancement of Project. However the stand of the corporation is same as communicated vide letter dated 11 Sept. 09
	Total Claim of M/s Alstom Limited		100,500,000			
	Total under Capital Works	SUB TOTAL	4,776,147,803			
	Land Compensation					
15	(j) Claim u/s 54 of L.A. Act for enhancement of compensation against land acquired by the project through LAO Chamba	Sh. Devinder Kumar	602,467	2009-10	The case filed against State of H.P through Collector Chamba and the Collector Land Acquisition CHEP-III. The project was made a party to it. Further the land was acquired through LAO Chamba.	The case is pending before the High Court Shimla .The claim has been updated considering provisional interest @ 9% p.a.
	Total under Land Compensation	SUB TOTAL	602,467			
	Others					
16	(i) Cess deposited under the Building & Other Construction Worker's Welfare Cess Act	Labour officer cum cess assessment officer	92,377,240	2010-11	The Labour Officer Cum Cess Collector Cum Assessing Officer Chamba, Zone Chamba vide order no. LO/CBA/BOCWA/06/2009-132-33 dated 07/05/2010 instructed to deposit building and other construction workers welfare cess of Rupees 92377240/- assessed as below:- Details of Amount (In Rupees) DPR Cost 1405.63 Crores 90% of DPR Cost 1265.00 Crores Less:-Cost of Land 36.88 Crores Total Work Done 1228.12 Crores 90% of Work Done 1105.31 Crores 1% cess value of 90% work Done 1153.00 Lacs Less:- Cess Already Deposited by Project 229.23 Lacs Amount Assessed by the Labour Officer 923.77 Lacs Based on above, the amount was deposited by Project in protest vide voucher no.NB 2012000818 dated 03/09/2010. However, the Project appealed to the Appellate Authority for reassessment.	Case for the hearing has been completed on 18.02.2014 and decision awaited.The above amount deposited by Project has been shown under Current Assets (Note No. 13- Deposit with Govt. Deptt.)
16	(iii) Claim against damages to Houses and properties.	District Administration Chamba	5,890,529	2009-10	Not acceptable by the project as the said damages to House and properties are not due to construction of project	Assessment report Vide letter no. 1478 dated 29.04.2009 from Deputy Commissioner, Chamba regarding damages to 11 houses, losses to apple orchard, & water sources/ schemes of IPH Department in Chamba Subdivision vide letter dated 07.01.2010, 01.02.2010 & 02.06.2010 and informed that damages had not occurred due to construction of this project. However it has been proposed to carry out the assessment on causes for these damages through an independently agency. The matter was also discussed in meetings of Local Area Development Committee held on 11.11.2009, 11.01.2010, 09.06.2010, 23.09.2010 chaired by Deputy Commissioner, Chamba Decision of District Administration. The decision/order of the District Administration has not been issued.



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17	(iv) Claim against damages to Houses and properties.	District Administration Chamba	17,512,146	2009-10	Not acceptable by the project as the said damages to House and properties are not due to construction of project	Assessment report Vide letter no. 4928 dated 16.11.2009 from ADM Bharmour regarding damages to houses of 745 persons/families in Bharmour Subdivision due to construction of project. Project has taken up the matter with District Administration, Chamba vide letter dated 07.01.2010, 01.02.2010 & 02.06.2010 and informed that damages had not occurred due to construction of this project. However it has been proposed to carry out the assessment on causes for these damages through an independently agency. The matter was also discussed in meetings of Local Area Development Committee held on 11.11.2009, 11.01.2010, 09.06.2010, 23.09.2010 chaired by Deputy Commissioner, Chamba Decision of District Administration. The decision/order of the District Administration has not been issued
18	(v) Claim against damages to Houses and properties.	District Administration Chamba	10,850,980	2009-10	Not acceptable by the project as the said damages to House and properties are not due to construction of project	Assessment report Vide letter dated 27.11.2009 from SDO(C), Chamba Vide letter dated 27.11.2009 regarding damages to 311 houses in Chamba Subdivision due to construction of project. Project has taken up the matter with District Administration, Chamba vide letter dated 07.01.2010, 01.02.2010 & 02.06.2010 and informed that damages had not occurred due to construction of this project. However it has been proposed to carry out the assessment on causes for these damages through an independently agency. The matter was also discussed in meetings of Local Area Development Committee held on 11.11.2009, 11.01.2010, 09.06.2010, 23.09.2010 chaired by Deputy Commissioner, Chamba Decision of District Administration. The decision/order of the District Administration has not been issued.
19	(vi) Claim for recovery on account of damage caused to the house & land	Sh Pratap Chand	184,285	2008-09	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for DWS.
21	(vii) Claim for recovery on account of damage caused to the house & land	Sh. Ved Prakesh	207,874	2010-11	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for framing of the issues
22	(ix) Claim for recovery on account of damage caused to the house	Sh. Brij Lal	47,420	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing replication.
23	(x) Claim for recovery on account of damage caused to the house	Sh. Punnu Ram	108,388	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing replication by the plaintiff
24	(xi) Claim for recovery on account of damage caused to the house	Sh. Gurbachan Singh	81,768	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for PWS.
25	(xii) Claim for recovery on account of damage caused to the house	Sh. Dev Dutt	78,484	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for DWS.
26	(xiii) Claim for recovery on account of damage caused to the house	Sh. Kartar Singh	112,140	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing of the replay
27	(xiv) Claim for recovery on account of damage caused to the house and land	Sh. Tilak Raj	157,260	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing replication by the plaintiff.
28	(xv) Claim for recovery on account of damage caused to the house	Sh. Fenchu Ram	154,030	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for PWS
29	(xvi) Claim for recovery on account of damage caused to the house	Smt. Leela	1,331,123	2012-13	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing replication by the plaintiff.
30	(xvii) Claim for recovery on account of damage caused to the apple crop	Sh. Ujjwal & Others	597,640	2012-13	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing replication by the plaintiff.
31	(xviii) Claim for recovery on account of damage caused to the house & land	Sh. Hem Raj	200,000	2012-13	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing replication.



32	(xix) Claim for cost of fence post under Revised CAT plan.	HP Forest Deptt.	31,266,000	2008-09	The payment under CAT plan was already paid to the Forest Deptt. as approved earlier. Now the Forest Deptt. has raised the claim for additional amount as it was not included in the earlier approved CAT Plan.	Sh. Avay Shukla, Additional Chief Secretary (Forests), Govt. of H.P. appointed by Hon'ble High Court, H.P. in CWPIL No.24/2009 to monitor environmental compliance of hydel projects visited project on 13.07.2010 and in a meeting at project it was decided that the CAT Plan having been prepared and finalized by the Forest Department, Govt. of H.P. and approved by Govt. of India no additional amount can be charged from project at this stage. It was further advised by him that any item missed during preparation of estimate by Forest Department shall be adjusted by reducing the physical targets of other activities under CAT Plan.
33	(xx) Claim of reimbursement of Sales Tax on cost of fence posts under compensatory afforestation	HP Forest Deptt.	545,571	2008-09	The forest department has raised the claim based on the observation raised by their auditor.	HP forest Department has been requested for verification whether or not the same has been included in the original sanctioned cost estimate vide letter no. NH/CH-III/Env.9/08/767 dated 24.01.2009. No reply has been received till date
34	(xxi) Claim on a/c of revised compensatory afforestation scheme.	HP Forest Deptt.	5,493,900	2006-07	The Forest Deptt. has submitted the revised compensatory Afforestation Scheme after release of payment as per originally approved scheme. The revised Scheme is yet to be approved by the competent authority.	Project has rejected the claim vide letter no. NH/CH-III/Forest/CA/06/100 dated 15.05.2006 stating that fund was released as per estimate submitted by H.P. Forest Department and revision at later stage is not acceptable. No further correspondes has been made by the department.
35	(xxii) Damage bill on account of dumping of muck at various dumping sites of Bhamour Forest Division	HP Forest Deptt.	12,362,265	2008-09	The project has requested for withdrawal of this claim and requested the department for joint inspection of dumping sites.	Forset Department has filled challan in court of CJM ,chamba and Project is contesting claim in court of CJM Chamab . In case the claim has to be paid by the NHPC as a Principal Employer, the same will be recovered from M/s HCC Ltd. [Refer s.no. 1(f)]
36	(xxiii) Damage Business shop due to leakage of the tunnel n	Nek Ram	90,000	2013-14	NHPC has refuted the claim	The case has been fixed for filling reply to the plaint by the defendant
	Total under Others	SUB TOTAL	179,649,043			
		TOTAL	4,956,399,313			



Name of the Company : NHPC LIMITED

Name of the Power Station : CHAMERA-III POWER STATION, DHARWALA(H.P)

CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P)

Statement of Capital Cost

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

Amount in Rs

		COD (2 units)	COD (one unit)			
		30.06.2012	04.07.2012	31.03.2013	31.03.2014	
A	a)	Opening Gross Block amount As per books	13,806,794,529	13,806,794,529	20,685,203,566	20,716,365,822
	b)	Amount of Capital liabilities in A(a) above	507,250,708	507,250,708	760,518,828	566,339,881
	c)	Amount of IDC, FC, FERV & Hedging cost included in A(a) above	3,214,257,663	3,214,257,663	3,605,810,942	3,605,810,942
	d)	Amount of IEDC excluding IDC, FC, FERV & Hedging cost included in A(a) above	2,884,272,116	2,884,272,116	5,516,594,800	5,516,594,800
B	a)	Addition in Gross Block amount during the period		6,878,409,037	31,162,256	183,609,351
	b)	Amount of Capital liabilities in B (a) above		253,268,120	42,821,850	102,128,290
	c)	Amount of IDC, FC, FERV & Hedging cost included in B(a) above		391553279	0	0
	d)	Amount of IEDC excluding IDC, FC, FERV & Hedging cost included in B(a) above		2632322684	0	0
C	a)	Closing Gross Block amount As per books	13,806,794,529	20,685,203,566	20,716,365,822	20,899,975,173
	b)	Amount of Capital liabilities in C(a) above	507,250,708	760,518,828	566,339,881	467,289,820
	c)	Amount of IDC, FC, FERV & Hedging cost included in C (a) above	3,214,257,663	3,605,810,942	3,605,810,942	3,605,810,942
	d)	Amount of IEDC excluding IDC, FC, FERV & Hedging cost included in C(a) above	2,884,272,116	5,516,594,800	5,516,594,800	5,516,594,800

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

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

For NHPC Limited




(A.K. Pandey)
CE (Commercial)

Name of the Company : NHPC LIMITED

Name of the Power Station : CHAMERA-III POWER STATION, DHARWALA(H.F)

Statement of Capital Work in Progress
(To be given for the relevant dates and year wise)

		COD		
		04.07.2012 to 31.03.2013	31.03.2014	
A	a)	Opening CWIP amount As per books	1,692,572,853	1,329,098
	b)	Amount of Capital liabilities in A (a) above	0	1,082,889
	c)	Amount of IDC, FC, FERV & Hedging cost included in (a) above	0	
B	a)	Addition/ adjustment in CWIP Amount during the period	-12,463,272	225,554,866
	b)	Amount of Capital liabilities in B (a) above	1,082,889	20,547,892
	c)	Amount of IDC, FC, FERV & Hedging cost included in B (a) above	0	
C	a)	Capitalization/ Transfer to Fixed Asset of CWIP Amount during the period	1,678,780,483	157,642,536
	b)	Amount of Capital liabilities in C(a) above	0	
	c)	Amount of IDC, FC, FERV & Hedging cost included in C(a) above	0	
D	a)	Closing CWIP Amount as per books	1,329,098	69,241,428
	b)	Amount of Capital liabilities in D (a) above	1,082,889	21,630,781
	c)	Amount of IDC, FC, FERV & Hedging cost included in D (a) above	0	

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

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

For NHPC Limited



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

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FORM-10

Financing of Additional Capitalisation

Name of the Company : NHPC LIMITED
 Name of the Power Station : Chamera-III Power Station
 Date of Commercial Operation: 04.07.2012

(Rs. in lacs)

Financial Year (Starting from COD)	Claimed		Admitted	
	2012-13	2013-14	2012-13	2013-14
1	5	6	10	11
Amount capitalised in Work / Equipment	2,253.41	2,740.95	Shall be known after issue of order by CERC	
Financing Details				
Loan-1				
Loan-2				
Loan-3 and so on				
Total Loan²				
Equity				
Internal Resources	2,253.41	2,740.95		
Others				
Total				

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 M/s S. N. Nanda & Co.
Chartered Accountants

For NHPC Limited



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

Calculation of Depreciation Rate

Name of the Company : NHPC LIMITED
Name of the Power Station: CHAMERA-III POWER STATION

Sl. No.	Name of the Assets ¹	Gross Block as on 30.06.2012 for 2 machine	Gross Block as on COD 04.07.2012 for all 3 machine	Gross Block as on 31.03.2013	Gross Block as on 31.03.2014	Depreciation Rates as per CERC's Depreciation Rate Schedule	Depreciation amount for the tariff as on 30.06.2012	Depreciation Amount for the tariff period as on 03.07.2012	Depreciation Amount for the tariff period as on 31.03.2013	Depreciation Amount for the tariff period as on 31.03.2014
	1	2	3	4	5	6	7=Col.2XCol.6	8=Col.3XCol.6	9=Col.4XCol.6	10=Col.5XCol.6
1	Land – Freehold	7,820,853	11,731,279	11,731,279	25,831,279	0.00%	0	0	0	0
2	Land – Leasehold	128,719,507	193,079,261	193,079,261	193,079,261	3.34%	4,299,232	6,448,847	6,448,847	6,448,847
3	Roads and Bridges	195,173,991	292,760,986	292,760,986	296,538,828	3.34%	6,518,811	9,778,217	9,778,217	9,904,397
4	Buildings Others	81,104,961	121,657,442	129,994,011	134,756,651	3.34%	2,708,906	4,063,359	4,341,800	4,500,872
5	Building containing GPM	677,588,787	1,014,156,895	1,029,574,029	1,044,883,210	3.34%	22,631,465	33,872,840	34,387,773	34,899,099
6	Railway sidings	0	0	0	0	5.28%	0	0	0	0
7	Hydraulic Works (Dams, Water Conductor system, Hydro mechanical gates, tunnels)	8,622,337,980	12,911,882,225	12,907,661,432	12,970,671,428	5.28%	455,259,445	681,747,381	681,524,524	684,851,451
8	Generating Plant and machinery	3,244,286,142	4,860,242,158	4,849,326,562	4,980,944,418	5.28%	171,298,308	256,620,786	256,044,442	262,993,865
9	Plant and machinery Sub station	464,142	696,213	696,213	4,914,065	5.28%	24,507	36,760	36,760	259,463
10	Plant and machinery Transmission lines	4,891,143	7,336,715	7,374,935	7,374,935	5.28%	258,252	387,379	389,397	389,397
11	Plant and machinery Others	7,189,508	10,784,262	10,798,047	10,816,334	5.28%	379,606	569,409	570,137	571,102
12	Construction Equipment	1,925,811	2,888,716	4,783,064	4,822,153	11.25%	216,654	324,981	538,095	542,492
13	Water Supply System/Drainage and Sewerage	10,469,493	15,704,239	17,244,517	17,244,517	3.34%	349,681	524,522	575,967	575,967
14	Electrical installations	0	0	0	0	5.28%	0	0	0	0
15	Vehicles	1,276,359	1,914,539	5,569,330	11,151,051	9.50%	121,254	181,881	529,086	1,059,350
16	Aircraft/ Boats	0	0	0	0	9.50%	0	0	0	0
17	Furniture and fixture	3,121,554	4,682,331	6,471,810	9,423,692	6.33%	197,594	296,392	409,666	596,520
18	Computers	991,547	1,888,019	3,914,905	4,793,800	30.00%	297,464	566,406	1,174,472	1,438,140
19	Communication Equipment	1,064,916	1,597,374	1,597,373	1,389,734	6.33%	67,409	101,114	101,114	87,970
20	Office Equipments	2,523,677	3,785,516	4,477,057	5,437,150	6.33%	159,749	239,623	283,398	344,172
21	Research and Development	0	0	0	0	0.00%	0	0	0	0
22	Computer Software	23,826	35,739	376,580	366,720	30.00%	7,148	10,722	112,974	110,016
23	Other assets	2,941,314	4,411,971	8,409,247	8,928,565	6.33%	186,185	279,278	532,305	585,178
24	Capital Expenditure on assets not owned by NHPC	39,069,323	58,603,985	64,288,388	0	20.00%	7,813,865	11,720,797	12,857,678	0
	Tangible Assets of minor value >750 and <5000	1,455	2,182	806,693	1,445,863	100.00%	1,455	2,182	806,693	1,445,863
25	Obsolete / surplus assets	0	0	66,584	0	0.00%	0	0	0	0
	TOTAL	13,032,986,290	19,519,842,047	19,551,004,303	19,734,613,654		672,796,990	1,007,772,874	1,011,443,343	1,011,584,161
	Weighted Average Depreciation Rate (%)						5.1623%	5.1628%	5.1734%	5.1259%

Wtd. average depreciation rate has been calculated as per CERC Tariff Regulations, 2009.

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



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For NHPC Limited

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

Statement of Depreciation

Name of the Company
Name of the Power Station

NHPC LIMITED
CHAMERA-III POWER STATION

(₹ in lacs)

Financial Year	Upto 2000-01 ¹	2009-10	2010-11	2011-12	2012-13		2013-14
					30.06.12 to 03.07.12	From 04.07.12 to 31.03.13	
1	2	3	4	5	6	7	8
Depreciation on Capital Cost					93.98	7,680.74	10495.23
Depreciation on Additional Capitalisation							
Amount of Additional Capitalisation						2,253.41	2,740.95
Depreciation Amount						58.17	70.90
Detail of FERV							
Amount of FERV on which depreciation charged					0.00	0.00	0.00
Depreciation amount					0.00	0.00	0.00
Depreciation recovered during the period					93.98	7,680.74	10,495.23
Advance against Depreciation recovered during the period					0.00	0.00	0.00
Depreciation & Advance against Depreciation recovered during the period							
Cumulative Depreciation & Advance against Depreciation recovered upto the year					93.98	7,763.04	18,257.71

¹ If the tariff for the period 2001-04 was not ordered by the Commission, Depreciation recovered in Tariff upto 2000-01 to be furnished with yearwise details in the same form separately with supporting details.

² In case of details of FERV and AAD, give information for the applicable period.

CALCULATION SHEET FOR DEPRECIATION

	2012-13		2013-14
	From 30.06.12 to 03.07.12 (two units)	From 04.07.12 to 31.03.13 (all three units)	
Opening Capital Cost	132,995.44	199,246.85	201,500.26
Addition during the period	66,251.41	2,253.41	2,740.95
Closing capital cost	199,246.85	201,500.26	204,241.21
Average capital cost for depreciation	166,121.14	200,373.55	202,870.73
Less : Freehold land	78.21	117.31	256.31
Weighted Average Rate of Depreciation	5.1623%	5.1628%	5.1734%
Depreciable value	149,438.64	180,230.62	182,352.98
Balance useful life at the beginning of the period	35	35	34.25
Remaining depreciation value at the beginning of the year	149,438.64	180,136.64	174,589.94
DEPRECIATION AMOUNT	93.98	7,680.74	10,495.23
Cumulative depreciation at the end of the year	93.98	7,774.72	18,258.27
Less : Adjustment on account of deletions		11.68	0.55
Net Cumulative depreciation after adjustment	0.00	93.98	7,763.04

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

For NHPC Limited



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

Calculation of Weighted Average Rate of Interest on Actual Loans¹

Name of the Company : NHPC LIMITED
Name of the Power Station : CHAMERA-III HE Project

(Amount in lacs)

Sl. No.	Particulars	2012-13 Qtr1 (01.04.2012 to 29.06.2012)	2012-13 (30.06.2012 to 03.07.2013 for construction 1 unit)	2012-13 (30.06.2012 to 03.07.2013 for works O&M 1 unit)	2012-13 (04.07.2012 to 31.03.2013)	2013-14
1	2	3			4	5
1	LIC					
	Gross loan - Opening	27850.00	9283.33	18566.67	27850.00	27850.00
	Cumulative repayments of Loans upto previous year	0.00	386.81	773.61	1160.42	2320.84
	Net loan - Opening	27850.00	8896.53	17793.05	26689.58	25529.16
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	1160.42	0	0	1160.42	2320.83
	Net loan - Closing	26689.58	8896.53	17793.05	25529.16	23208.33
	Average Net Loan	27269.79	8896.526667	17793.053	26109.37	24368.75
	Rate of Interest on Loan	2.23%	0.10%	0.10%	6.75%	8.97%
	Interest on loan	608.46	8.89	17.78	1762.77	2186.29
2	P-SERIES BONDS					
	Gross loan - Opening	50000.00	16666.67	33333.33	50000.00	50000.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	50000.00	16666.67	33333.33	50000.00	50000.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	50000.00	16666.67	33333.33	50000.00	50000.00
	Average Net Loan	50000.00	16666.67	33333.33	50000.00	50000.00
	Rate of Interest on Loan	2.22%	0.10%	0.10%	6.68%	9.00%
	Interest on loan	1109.59	16.44	32.88	3341.10	4500.00
3	Q-SERIES BONDS					
	Gross loan - Opening	6000.00	2000.00	4000.00	6000.00	6000.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	6000.00	2000.00	4000.00	6000.00	6000.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	6000.00	2000.00	4000.00	6000.00	6000.00
	Average Net Loan	6000.00	2000.00	4000.00	6000.00	6000.00
	Rate of Interest on Loan	2.28%	0.10%	0.10%	6.87%	9.25%
	Interest on loan	136.85	2.03	4.05	412.07	555.00
4	Corporation Bank					
	Gross loan - Opening	24300.00	8100.00	16200.00	24300.00	24300.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	24300.00	8100.00	16200.00	24300.00	24300.00



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Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
Net loan - Closing	24300.00	8100.00	16200.00	24300.00	24300.00
Average Net Loan	24300.00	8100.00	16200.00	24300.00	24300.00
Rate of Interest on Loan	2.60%	0.12%	0.12%	7.76%	10.25%
Interest on loan	632.13	9.32	18.64	1885.41	2490.75
5 Canara Bank					
Gross loan - Opening	0.00	1000.00	2000.00	3000.00	3000.00
Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
Net loan - Opening	0.00	1000.00	2000.00	3000.00	3000.00
Add: Drawal(s) during the Year	3000.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
Net loan - Closing	3000.00	1000.00	2000.00	3000.00	3000.00
Average Net Loan	1500.00	1000.00	2000.00	3000.00	3000.00
Rate of Interest on Loan	0.17%	0.12%	0.12%	7.76%	10.09%
Interest on loan	2.59	1.15	2.30	232.73	302.77
TOTAL LOANS					
Gross loan - Opening	108150.00	37050.00	74100.00	111150.00	111150.00
Cumulative repayments of Loans upto previous year	0.00	386.81	773.61	1160.42	2320.84
Net loan - Opening	108150.00	36663.19	73326.39	109989.58	108829.16
Add: Drawal(s) during the Year	3000.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	1160.42	0.00	0.00	1160.42	2320.83
Net loan - Closing	109989.58	36663.19	73326.39	108829.16	106508.33
Average Net Loan	109069.79	36663.19	73326.39	109409.37	107668.75
Interest on loan	2489.62	37.83	75.65	7634.07	10034.80
Weighted average Rate of Interest on Loans	2.28%	0.10%	0.10%	6.98%	9.32%

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

**For M/s S. N. Nanda & Co.
Chartered Accountants**

For NHPC Limited



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



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Appendix 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	
							Construction	O&M
1	LIC							
	10928	8/24/2007	3/31/2008	221	9.11%	602.78	788.53	
	8022	1/2/2008	3/31/2008	90	8.88%	175.65		
	3000	3/18/2008	3/31/2008	14	8.78%	10.10		
	10928	4/1/2008	3/31/2009	365	9.11%	995.54	2406.04	
	8022	4/1/2008	3/31/2009	365	8.88%	712.35		
	3000	4/1/2008	3/31/2009	365	8.78%	263.40		
	5900	6/30/2008	3/31/2009	275	9.78%	434.74		
	10928	4/1/2009	3/31/2010	365	9.11%	995.54	2548.31	
	8022	4/1/2009	3/31/2010	365	8.88%	712.35		
	3000	4/1/2009	3/31/2010	365	8.78%	263.40		
	5900	4/1/2009	3/31/2010	365	9.78%	577.02		
	10928	4/1/2010	3/31/2011	365	9.11%	995.54	2548.31	
	8022	4/1/2010	3/31/2011	365	8.88%	712.35		
	3000	4/1/2010	3/31/2011	365	8.78%	263.40		
	5900	4/1/2010	3/31/2011	365	9.78%	577.02		
	10928	4/1/2011	3/31/2012	366	9.11%	998.27	2555.30	
	8022	4/1/2011	3/31/2012	366	8.88%	714.31		
	3000	4/1/2011	3/31/2012	366	8.78%	264.12		
	5900	4/1/2011	3/31/2012	366	9.78%	578.60		
	27850	4/1/2012	4/29/2012	29	9.118%	201.76	608.46	
	26689.58	4/30/2012	6/29/2012	61	9.118%	406.70		
	26689.58	6/30/2012	7/3/2012	4	9.118%	26.67	8.89	17.78
	26689.58	7/4/2012	10/30/2012	119	9.118%	793.41	0	1762.77
	25529.17	10/31/2012	3/31/2013	152	9.118%	969.36		
	25529.17	4/1/2013	4/29/2013	29	9.118%	184.94	0	2186.29
	24368.75	4/30/2013	10/30/2013	184	9.118%	1120.10		
	23208.33	10/31/2013	3/31/2014	152	9.118%	881.24		
2	P-SERIES BONDS							
	50000	1/20/2010	3/31/2010	71	9.00%	875.34	875.34	
	50000	4/1/2010	3/31/2011	365	9.00%	4500.00	4500.00	
	50000	4/1/2011	3/31/2012	365	9.00%	4500.00	4500.00	
	50000	4/1/2012	6/29/2012	90	9.00%	1109.59	1109.59	
	50000	6/30/2012	7/3/2012	4	9.00%	49.32	16.44	32.88
	50000	7/4/2012	3/31/2013	271	9.00%	3341.10	0	3341.10
	50000	4/1/2013	3/31/2014	365	9.00%	4500.00	0	4500.00
3	Q-Series Bonds							
	6000	3/12/2012	3/31/2012	20	9.25%	30.41	30.41	
	6000	4/1/2012	6/29/2012	90	9.25%	136.85	136.85	
	6000	6/30/2012	7/3/2012	4	9.25%	6.08	2.03	4.05
	6000	7/4/2012	3/31/2013	271	9.25%	412.07	0	412.07
	6000	4/1/2013	3/31/2014	365	9.25%	555.00	0	555.00
4	Corporation Bank							
	24300	1/6/2012	3/31/2012	86	10.65%	609.76	609.76	
	24300	4/1/2012	4/30/2012	30	10.65%	212.71	632.13	
	24300	5/1/2012	6/29/2012	60	10.50%	419.42		
	24300	6/30/2012	7/3/2012	4	10.50%	27.96	9.32	18.64
	24300	7/4/2012	2/5/2013	217	10.50%	1516.92	0	1885.41
	24300	2/6/2013	3/31/2013	54	10.25%	368.49	0	
	24300	4/1/2013	3/31/2014	365	10.25%	2490.75	0	2490.75
5	Canara Bank							
	3000	6/27/2012	6/29/2012	3	10.50%	2.59	2.59	
	3000	6/30/2012	7/3/2012	4	10.50%	3.45	1.15	2.30
	3000	7/4/2012	2/3/2013	215	10.50%	185.55	0	185.55
	3000	2/4/2013	3/31/2013	56	10.25%	47.18	0	47.18
	3000	4/1/2013	7/7/2013	98	10.25%	82.56	0	82.56
	3000	7/8/2013	12/31/2013	177	9.95%	144.75	0	144.75
	3000	1/1/2014	3/31/2014	90	10.20%	75.45	0	75.45



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FORM-13A

Calculation of Interest on Normative Loan

Name of the Company
Name of the Power Station

NHPC LIMITED
CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P)

Particulars	Existing	2012-13		2013-14
		From 30.06.2012 to 03.07.2012 (two units)	From 04.07.2012 to 31.03.2013 (all three units)	
		4 days	271 days	
1	2	3		4
Gross Normative loan - Opening		93,096.81	139,472.79	141,050.18
Cumulative repayment of Normative Loan upto previous year		0.00	93.98	7,774.72
Net Normative loan - Opening		93,096.81	139,378.81	133,275.46
Increase / Decrease due to ACE during the Year		46,375.99	1,577.39	1,918.66
Repayments of Normative Loan during the year		93.98	7,680.74	10,495.23
Net Normative loan - Closing		139,378.81	133,275.46	124,698.89
Average Normative Loan		116237.81	136327.14	128987.18
Weighted average Rate of Interest of actual Loans		0.10%	6.98%	9.32%
Interest on Normative loan (yearly)		10943.30	12811.73	12021.70
Interest on Normative loan for the period (to be claimed)		119.93	9512.27	12021.70

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

For NHPC Limited



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



Calculation of Interest on Working Capital

Name of the Company : NHPC Limited
 Name of the Power Station : CHAMERA-III POWER STATION

(₹ in lacs)

Sl. No.	Particulars	Existing 2008-09	2012-13		2013-14
			From 30.06.2012 to 03.07.2012 (two units) 4 days	From 04.07.2012 to 31.03.2013 (all three units) 271 days	
1	2	3	4	5	6
1	Maintenance Spares (15% of O&M Expenses)	NOT APPLICABLE	430.65	645.97	682.92
2	Receivables (Two Months fixed Cost)		5479.47	6734.72	6806.23
3	O&M expenses (For one Month)		239.25	358.87	379.40
4	Total Working Capital		6149.37	7739.56	7868.54
	Rate of Interest		13.50%	13.50%	13.50%
	Interest on Working Capital (Annualised)		830.16	1044.84	1062.25
	Interest on Working Capital (Part period)		9.10	775.76	1062.25

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

For NHPC Limited



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

BASE RATE (HISTORICAL DATA) ▣

Effective Date	Interest Rate (%)
07.11.2013	10
19.09.2013	9.8
04.02.2013	9.7
20.09.2012	9.75
13.08.2011	10
11.07.2011	9.5
12.05.2011	9.25
25.04.2011	8.5
14.02.2011	8.25
03.01.2011	8
21.10.2010	7.6
01.07.2010	7.5

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Appendix-I to Form-14

Name of the Company : NHPC Limited

Name of the Power Station : CHAMERA-III POWER STATION

Calculation of Interest taken in Form-14

Figures in lacs

Sl. No.	Pricipal	From	to	Days	Interest Rate (%)	Interest		Interest Charged to Form 14
1	LIC							
	10928	8/24/2007	9/30/2007	38	9.11%	103.65	103.65	
	10928	10/1/2007	12/31/2007	92	9.11%	250.93	250.93	
	10928	1/1/2008	3/31/2008	91	9.11%	248.20	433.96	
	8022	1/2/2008	3/31/2008	90	8.88%	175.65		
	3000	3/18/2008	3/31/2008	14	8.78%	10.10		
	10928	1-Apr-08	30-Jun-08	91	9.11%	248.20	493.05	
	8022	1-Apr-08	30-Jun-08	91	8.88%	177.60		
	3000	1-Apr-08	30-Jun-08	91	8.78%	65.67		
	5900	30-Jun-08	30-Jun-08	1	9.78%	1.58		
	10928	1-Jul-08	30-Sep-08	92	9.11%	250.93	642.32	
	8022	1-Jul-08	30-Sep-08	92	8.88%	179.55		
	3000	1-Jul-08	30-Sep-08	92	8.78%	66.39		
	5900	1-Jul-08	30-Sep-08	92	9.78%	145.45		
	10928	1-Oct-08	31-Dec-08	92	9.11%	250.93	642.32	
	8022	1-Oct-08	31-Dec-08	92	8.88%	179.55		
	3000	1-Oct-08	31-Dec-08	92	8.78%	66.39		
	5900	1-Oct-08	31-Dec-08	92	9.78%	145.45		
	10928	1-Jan-09	31-Mar-09	90	9.11%	245.48	628.35	
	8022	1-Jan-09	31-Mar-09	90	8.88%	175.65		
	3000	1-Jan-09	31-Mar-09	90	8.78%	64.95		
	5900	1-Jan-09	31-Mar-09	90	9.78%	142.28		
	10928	1-Apr-09	30-Jun-09	91	9.11%	248.20	635.33	
	8022	1-Apr-09	30-Jun-09	91	8.88%	177.60		
	3000	1-Apr-09	30-Jun-09	91	8.78%	65.67		
	5900	1-Apr-09	30-Jun-09	91	9.78%	143.86		
	10928	1-Jul-09	30-Sep-09	92	9.11%	250.93	642.31	
	8022	1-Jul-09	30-Sep-09	92	8.88%	179.55		
	3000	1-Jul-09	30-Sep-09	92	8.78%	66.39		
	5900	1-Jul-09	30-Sep-09	92	9.78%	145.44		
	10928	1-Oct-09	31-Dec-09	92	9.11%	250.93	642.32	
	8022	1-Oct-09	31-Dec-09	92	8.88%	179.55		
	3000	1-Oct-09	31-Dec-09	92	8.78%	66.39		
	5900	1-Oct-09	31-Dec-09	92	9.78%	145.45		
	10928	1-Jan-10	31-Mar-10	90	9.11%	245.48	628.35	
	8022	1-Jan-10	31-Mar-10	90	8.88%	175.65		
	3000	1-Jan-10	31-Mar-10	90	8.78%	64.95		
	5900	1-Jan-10	31-Mar-10	90	9.78%	142.28		
	10928	1-Apr-10	30-Jun-10	91	9.11%	248.20	635.33	
	8022	1-Apr-10	30-Jun-10	91	8.88%	177.60		
	3000	1-Apr-10	30-Jun-10	91	8.78%	65.67		
	5900	1-Apr-10	30-Jun-10	91	9.78%	143.86		
	10928	1-Jul-10	30-Sep-10	92	9.11%	250.93	642.31	



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	8022	1-Jul-10	30-Sep-10	92	8.88%	179.55		
	3000	1-Jul-10	30-Sep-10	92	8.78%	66.39		
	5900	1-Jul-10	30-Sep-10	92	9.78%	145.44		
	10928	1-Oct-10	31-Dec-10	92	9.11%	250.93	642.31	
	8022	1-Oct-10	31-Dec-10	92	8.88%	179.55		
	3000	1-Oct-10	31-Dec-10	92	8.78%	66.39		
	5900	1-Oct-10	31-Dec-10	92	9.78%	145.44		
	10928	1-Jan-11	31-Mar-11	90	9.11%	245.48	628.35	
	8022	1-Jan-11	31-Mar-11	90	8.88%	175.65		
	3000	1-Jan-11	31-Mar-11	90	8.78%	64.95		
	5900	1-Jan-11	31-Mar-11	90	9.78%	142.28		
	10928	1-Apr-11	30-Jun-11	91	9.11%	248.20	635.33	
	8022	1-Apr-11	30-Jun-11	91	8.88%	177.60		
	3000	1-Apr-11	30-Jun-11	91	8.78%	65.67		
	5900	1-Apr-11	30-Jun-11	91	9.78%	143.86		
	10928	1-Jul-11	30-Sep-11	92	9.11%	250.93	642.31	
	8022	1-Jul-11	30-Sep-11	92	8.88%	179.55		
	3000	1-Jul-11	30-Sep-11	92	8.78%	66.39		
	5900	1-Jul-11	30-Sep-11	92	9.78%	145.44		
	10928	1-Oct-11	31-Dec-11	92	9.11%	250.93	642.31	
	8022	1-Oct-11	31-Dec-11	92	8.88%	179.55		
	3000	1-Oct-11	31-Dec-11	92	8.78%	66.39		
	5900	1-Oct-11	31-Dec-11	92	9.78%	145.44		
	10928	1-Jan-12	31-Mar-12	91	9.11%	248.20	635.33	
	8022	1-Jan-12	31-Mar-12	91	8.88%	177.60		
	3000	1-Jan-12	31-Mar-12	91	8.78%	65.67		
	5900	1-Jan-12	31-Mar-12	91	9.78%	143.86		
	27850	1-Apr-12	29-Apr-12	29	9.118%	201.76	608.46	
	26690	30-Apr-12	29-Jun-12	61	9.118%	406.70		11454.98
	26690	30-Jun-12	3-Jul-12	4	9.118%	26.67	26.67	-13089.98
2 P-SERIES BONDS								
	50000	1/20/2010	3/31/2010	71	9.00%	875.34	875.34	
	50000	4/1/2010	6/30/2010	91	9.00%	1121.92	1121.92	
	50000	7/1/2010	9/30/2010	92	9.00%	1134.25	1134.25	
	50000	10/1/2010	12/31/2010	92	9.00%	1134.25	1134.25	
	50000	1/1/2011	3/31/2011	90	9.00%	1109.59	1109.59	
	50000	4/1/2011	6/30/2011	91	9.00%	1121.92	1121.92	
	50000	7/1/2011	9/30/2011	92	9.00%	1134.25	1134.25	
	50000	10/1/2011	12/31/2011	92	9.00%	1134.25	1134.25	
	50000	1/1/2012	3/31/2012	90	9.00%	1109.59	1109.59	
	50000	4/1/2012	6/29/2012	90	9.00%	1109.59	1109.59	10984.93
	50000	6/30/2012	7/3/2012	4	9.00%	49.32	49.32	-24205.28
3 Q-Series Bonds								
	6000	3/12/2012	3/31/2012	20	9.25%	30.41	30.41	
	6000	4/1/2012	6/29/2012	90	9.25%	136.85	136.85	167.26
	6000	6/30/2012	7/3/2012	4	9.25%	6.08	6.08	-2985.32
4 Corporation Bank								
	24300	1/6/2012	3/31/2012	86	10.65%	609.76	609.76	
	24300	4/1/2012	4/30/2012	30	10.65%	212.71	632.13	1241.90
	24300	5/1/2012	6/29/2012	60	10.50%	419.42		
	24300	6/30/2012	7/3/2012	4	10.50%	27.96	27.96	-13724.39
5 Canara Bank								
	3000	6/27/2012	6/29/2012	3	10.50%	2.59	2.59	2.59
	3000	6/30/2012	7/3/2012	4	10.50%	3.45	3.45	-1694.37



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Name of the Company : NHPC Limited

Name of the Power Station : CHAMERA-III POWER STATION

Calculation of Normative loan and interest due to IR Deployed

(₹ in Crores)

Year / Month	Cummulative Exp	Sources		Normative Loan	Interest	
		Equity	Commercial Loan		Weighted rate	Amount
		30%		70%		
CHAMERA-III						
2002-03	14.33	4.30	0.00	10.0332	11.59%	0.58
2003-04	29.66	8.90	0.00	20.7609	10.54%	1.62
2004-05	57.08	17.12	0.00	39.9561	9.11%	2.77
2005-06	107.67	32.30	0.00	75.3681	8.09%	4.66
2006-07	209.53	62.86	0.00	146.6742	7.97%	8.85
2007-08	408.70	122.61	219.50	66.5883	8.18%	8.72
2008-09	746.55	223.97	278.50	244.0877	9.19%	14.27
2009-10	1154.00	346.20	778.50	29.3000	9.37%	
2010-11	1552.70	465.81	778.50	308.3880	9.13%	
2011-12	1795.93	538.78	1081.50	175.6510	9.13%	
2012-13					9.61%	
Upto Mar-09	746.55	223.97	278.50	244.0877		
Apr-09	775.01	232.50	278.50	264.0070	9.37%	1.98
May-09	805.07	241.52	278.50	285.0457	9.37%	2.14
Jun-09	856.35	256.91	278.50	320.9462	9.37%	2.36
Jul-09	883.91	265.17	278.50	340.2390	9.37%	2.58
Aug-09	902.92	270.88	278.50	353.5448	9.37%	2.71
Sep-09	938.91	281.67	278.50	378.7366	9.37%	2.86
Oct-09	980.23	294.07	278.50	407.6642	9.37%	3.07
Nov-09	1005.73	301.72	278.50	425.5110	9.37%	3.25
Dec-09	1033.14	309.94	278.50	444.6980	9.37%	3.40
Jan-10	1091.96	327.59	778.50	-14.1280	9.37%	1.68
Feb-10	1112.83	333.85	778.50	0.4810	9.37%	-0.05
Mar-10	1154.00	346.20	778.50	29.3000	9.37%	0.12
TOTAL						26.10
Upto Mar-10	1154.00	346.20	778.50	29.3000		
Apr-10	1185.27	355.58	778.50	51.1890	9.13%	0.31
May-10	1188.22	356.47	778.50	53.2525	9.13%	0.40
Jun-10	1216.55	364.96	778.50	73.0840	9.13%	0.48
Jul-10	1236.85	371.06	778.50	87.2966	9.13%	0.61
Aug-10	1258.91	377.67	778.50	102.7347	9.13%	0.72
Sep-10	1285.03	385.51	778.50	121.0192	9.13%	0.85
Oct-10	1328.69	398.61	778.50	151.5859	9.13%	1.04



Nov-10	1347.01	404.10	778.50	164.4050	9.13%	1.20
Dec-10	1394.55	418.36	778.50	197.6815	9.13%	1.38
Jan-11	1425.66	427.70	778.50	219.4632	9.13%	1.59
Feb-11	1501.13	450.34	778.50	272.2885	9.13%	1.87
Mar-11	1552.70	465.81	778.50	308.3900	9.13%	2.21
TOTAL						12.66
<i>Upto Mar-11</i>	1552.70	465.81	778.50	308.3900		
Apr-11	1585.40	475.62	778.50	331.2815	9.13%	2.43
May-11	1609.35	482.80	778.50	348.0446	9.13%	2.58
Jun-11	1620.85	486.25	778.50	356.0930	9.13%	2.68
Jul-11	1639.93	491.98	778.50	369.4490	9.13%	2.76
Aug-11	1651.81	495.54	778.50	377.7650	9.13%	2.84
Sep-11	1668.16	500.45	778.50	389.2100	9.13%	2.92
Oct-11	1694.56	508.37	778.50	407.6900	9.13%	3.03
Nov-11	1702.21	510.66	778.50	413.0450	9.13%	3.12
Dec-11	1713.77	514.13	778.50	421.1370	9.13%	3.17
Jan-12	1724.30	517.29	1021.50	185.5080	9.13%	2.31
Feb-12	1780.21	534.06	1021.50	224.6450	9.13%	1.56
Mar-12	1795.93	538.78	1081.50	175.6510	9.13%	1.52
TOTAL						30.92
<i>Upto Mar-12</i>	1795.93	538.78	1081.50	175.65		
Apr-12	1815.30	544.59	1069.90	200.81	9.61%	1.51
May-12	1840.30	552.09	1069.90	218.31	9.61%	1.68
6/29/12	1906.34	571.90	1099.90	234.54	9.61%	1.73
TOTAL						4.92
3 Unit						116.07
30/06/2012 TO 7/3/12	1992.37	597.71	1099.90	294.76	9.61%	0.28
2 Unit						0.19
1 Unit						0.09
7/4/12	1992.47	597.74	1099.90	294.83	9.61%	116.16

Cash Cost	1992.47
Unpaid Liability	76.05
Total Cost	2068.5181





Calculation Of Effective Rate Of Interest for Chamera-III Project

CHAMERA HE PROJECT STAGE III, CHAMBA (H.P)

Formula for Effective Rate of Interest $= (1+r/m)^m - 1$
 r = rate of interest p.a
 m = frequency of interest payment

Sl. No.	Name of the Bank/FI	Actual Rate Of Interest	Amount o/s as on 31.03.2012	Project	Bench Mark rate as on 31.03.2012	-ve spread	r	m	r/m	1+r/m	$(1+r/m)^m$	$(1+r/m)^m - 1$	$\{(1+r/m)^m - 1\} \times 100$ (in %)	INTEREST
	Corporation Bank	BASE RATE	24300.00		10.65		0.1065	12	0.0089	1.0089	1.1122	0.1122	11.22	2726.46
	Q-Series Bonds	FIXED	6000.00		9.25		0.0925	1	0.0925	1.0925	1.0925	0.0925	9.25	555.00
1	P-Series Bonds	FIXED	50000.00		9.00		0.0900	1	0.0900	1.0900	1.0900	0.0900	9.00	4500.00
	LIC Rs 6500 Cr. Line of credit	FIXED	10928.00		9.11		0.0911	2	0.0456	1.0456	1.0933	0.0933	9.33	1019.58
	LIC Rs 6500 Cr. Line of credit	FIXED	8022.00		8.88		0.0888	2	0.0444	1.0444	1.0908	0.0908	9.08	728.40
	LIC Rs 6500 Cr. Line of credit	FIXED	3000.00		8.78		0.0878	2	0.0439	1.0439	1.0897	0.0897	8.97	269.10
	LIC Rs 6500 Cr. Line of credit	FIXED	5900.00		9.78		0.0978	2	0.0489	1.0489	1.1002	0.1002	10.02	591.18
			108150.00											10389.72
Weighted Average Annualized Rate														9.61

Sl. No.	Name of the Bank/FI	Actual Rate Of Interest	Amount o/s as on 31.03.2011	Project	Bench Mark rate as on 31.03.2011	-ve spread	r	m	r/m	1+r/m	$(1+r/m)^m$	$(1+r/m)^m - 1$	$\{(1+r/m)^m - 1\} \times 100$ (in %)	INTEREST
1	P-Series Bonds	FIXED	50000.00		9.00		0.0900	1	0.0900	1.0900	1.0900	0.0900	9.00	4500.00
	LIC Rs 6500 Cr. Line of credit	FIXED	10928.00		9.11		0.0911	2	0.0456	1.0456	1.0933	0.0933	9.33	1019.58
	LIC Rs 6500 Cr. Line of credit	FIXED	8022.00		8.88		0.0888	2	0.0444	1.0444	1.0908	0.0908	9.08	728.40
	LIC Rs 6500 Cr. Line of credit	FIXED	3000.00		8.78		0.0878	2	0.0439	1.0439	1.0897	0.0897	8.97	269.10
	LIC Rs 6500 Cr. Line of credit	FIXED	5900.00		9.78		0.0978	2	0.0489	1.0489	1.1002	0.1002	10.02	591.18
			77850.00											7108.26
Weighted Average Annualized Rate														9.13

Sl. No.	Name of the Bank/FI	Actual Rate Of Interest	Amount o/s as on 31.03.2010	Project	Bench Mark rate as on 31.03.2010	-ve spread	r	m	r/m	1+r/m	$(1+r/m)^m$	$(1+r/m)^m - 1$	$\{(1+r/m)^m - 1\} \times 100$ (in %)	INTEREST
1	P-Series Bonds	FIXED	50000.00		9.00		0.0900	1	0.0900	1.0900	1.0900	0.0900	9.00	4500.00
	LIC Rs 6500 Cr. Line of credit	FIXED	10928.00		9.11		0.0911	2	0.0456	1.0456	1.0933	0.0933	9.33	1019.58
	LIC Rs 6500 Cr. Line of credit	FIXED	8022.00		8.88		0.0888	2	0.0444	1.0444	1.0908	0.0908	9.08	728.40





Calculation Of Effective Rate Of Interest for Chamera-III Project

CHAMERA HE PROJECT STAGE-III, CHAMBA (H.P)

Formula for Effective Rate of Interest $= (1+r/m)^m - 1$

r = rate of interest p.a

m = frequency of interest payment

LIC Rs 6500 Cr. Line of credit	FIXED	3000.00		8.78		0.0878	2	0.0439	1.0439	1.0897	0.0897	8.97	269.10
LIC Rs 6500 Cr. Line of credit	FIXED	5900.00		9.78		0.0978	2	0.0489	1.0489	1.1002	0.1002	10.02	591.18
		77850.00											7108.26

Weighted Average Annualized Rate

9.13

Sl. No.	Name of the Bank/FI	Actual Rate Of Interest	Amount o/s as on 31.03.2009	Project	Bench Mark rate as on 31.03.2009	-ve spread	r	m	r/m	1+r/m	$(1+r/m)^m$	$(1+r/m)^m - 1$	$\{(1+r/m)^m - 1\} \times 100$ (in %)	INTEREST
	LIC Rs 6500 Cr. Line of credit	FIXED	10928.00		9.11		0.0911	2	0.0456	1.0456	1.0933	0.0933	9.33	1019.58
	LIC Rs 6500 Cr. Line of credit	FIXED	8022.00		8.88		0.0888	2	0.0444	1.0444	1.0908	0.0908	9.08	728.40
	LIC Rs 6500 Cr. Line of credit	FIXED	3000.00		8.78		0.0878	2	0.0439	1.0439	1.0897	0.0897	8.97	269.10
	LIC Rs 6500 Cr. Line of credit	FIXED	5900.00		9.78		0.0978	2	0.0489	1.0489	1.1002	0.1002	10.02	591.18
			27850.00											2608.26

Weighted Average Annualized Rate

9.37

Sl. No.	Name of the Bank/FI	Actual Rate Of Interest	Amount o/s as on 31.03.2008	Project	Bench Mark rate as on 31.03.2008	-ve spread	r	m	r/m	1+r/m	$(1+r/m)^m$	$(1+r/m)^m - 1$	$\{(1+r/m)^m - 1\} \times 100$ (in %)	INTEREST
	LIC Rs 6500 Cr. Line of credit	FIXED	10928.00		9.11		0.0911	2	0.0456	1.0456	1.0933	0.0933	9.33	1019.58
	LIC Rs 6500 Cr. Line of credit	FIXED	8022.00		8.88		0.0888	2	0.0444	1.0444	1.0908	0.0908	9.08	728.40
	LIC Rs 6500 Cr. Line of credit	FIXED	3000.00		8.78		0.0878	2	0.0439	1.0439	1.0897	0.0897	8.97	269.10
			21950.00											2017.08

Weighted Average Annualized Rate

9.19



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CALCULATION OF OPERATION AND MAINTENANCE EXPENSES

Name of the Company :
Name of the Power station :

NHPC LIMITED
CHAMERA-III POWER STATION, DHARWALA(H.P)

	2003-04	2004-05	2005-06	2006-07	2007-08	2003-04 to 2007-08	2008-09	2009-10	2009-10 with salary hikes	2010-11	2011-12	2012-13		2013-14
												From 30.06.2012 to 03.07.2012	From 04.07.2012 to 31.03.2013	
1	2	3	4	5	6	7	8	9	10	11	12		14	15

CASE I : O&M data available for 2003-04 to 2007-08

(Base O&M on the basis of actual data)

A) Total O&M Expenses

B) Abnormal O&M expenses*

- Additional security expenses
- Siltation
- Over staffing
- Any Other (Specify)

C) (A-B)

Calculation of average normalized O&M at 2007-08 price level

Escalation rate (Esc)%	5.17	5.17	5.17	5.17	5.17		5.72	5.72	5.72	5.72	5.72		5.72	5.72
------------------------	------	------	------	------	------	--	------	------	------	------	------	--	------	------

CASE II : New stations for which O&M data for 2003-04 to 2007-08 is not available

Year of Commissioning

2012-13 (Date of COD 01.02.2013)

Calculation of Base O&M**

	N1	N2	N3	N4	N	N5	N6		N7	N8		N10	N11	
Assuming year of Commissioning 2004-05*	Project Cost x .02 x No. days / 365	$N1 \times (Esc)^2$	$N1 \times (Esc)$	$N4$	Average (N1-N4)	$N \times (Esc)$	$N \times (Esc)^2$		$N \times (Esc)^3$	$N \times (Esc)^4$	$N \times (Esc)^5$	$N \times (Esc)^5$	$N \times (Esc)^6$	
O&M Expenses												31.46	3197.40	4552.79

* Abnormal O&M expenses such as:

- Security expenses on account of insurgency (other than normal security)
- Due to abnormal siltation

CASE II

** Escalation for new station during 2005-06 will be on pro data basis

* P1, P2.....P5 are the actual O&M Expenses claimed in the year 2003-04, 2004-05.....2007-08 respectively.



For M/s S. N. Nanda & Co.
Chartered Accountants
(Partner)
NEW DELHI

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For NHPC Limited

(A.K. Pandey)
CE (Commercial)

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Appendix-I to Form-15A

Name of the Company :
Name of the Power Station :

NHPC LIMITED
CHAMERA-III POWER STATION

Calculation of O&M expenses

(₹ in Lacs)

From 04/07/12 to 31/03/13

(i)	Capital Cost as on COD (Excluding Un-discharged Liability)	199,246.85
(ii)	Add Cap within original scope up to 31.03.2014 including liability discharged (Refer Appendix-I Form-9)	4,994.36
(iii)	Add Cap within original scope (refer Appendix-II to Form-15A)	6,586.33
(iv)	Balance Liability as on 31.03.2014 of COD proposed to discharged	3,552.29
(v)	Balance Liability as on 31.03.2014 of Add Cap proposed to discharged	1,120.61
(vi)	Less : R&R Expenses	177.61
(vii)	Total capital expenditure within original scope up to 31.03.2019 = (i)+(ii)+(iii)+(iv)+(v)-(vi)	215,322.83
	Capital expenditure for the purpose of O&M Expenses	215,322.83
	O&M Expenses for 2012-13 (2% of Capital cost up to 31.03.2019)	4,306.46
	O&M Expenses for 2012-13 (for 2 Machine 30.06.2012 to 03.07.2012)	31.46
	O&M Expenses for 2010-11 (for 3 Machines 04.07.2012 to 31.03.2013)	3,197.40

Capital cost as per RCE submitted to MOP	204,944.08
Capital cost upto 31.03.2014 including liability discharged (Refer Form-9)	204,241.21
Less : Normative IDC (Refer Form-14)	11,653.62
Capital cost upto 31.03.2014 including liability discharged excluding normative IDC	192,587.59
Balance work within original scope	12,356.49



Ay

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : Chamera-III HE Project

COD : 04.07.2012

For Financial Year : 2014-15

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification
		Accrual 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
1	Beautification of Project areas	35.00	0	35.00	0	14(1)	In original scope of work as per DPR/RCE
2	Relocation and rehabilitation of Dumping sites	10.00	0	10.00	0	14(1)	In original scope of work as per DPR/RCE
3	Land acquisition (Moukhari village)	221.00	0	221.00	0	14(1)	As per Provision in DPR/ RCE
4	Laying of premix carpet including soling metalling and side drain on existing PWD road from NHPC office main gate to MAT portal at Dharwala	25.00	0	25.00	0	14(1)	In original scope of work as per DPR/RCE
5	Soling and metalling of Surge Shaft Road	10.00	0	10.00	0	14(1)	In original scope of work as per DPR/RCE
6	Construction of approach road to stores at Karian	7.00	0	7.00	0	14(1)	In original scope of work as per DPR/RCE
7	Construction of executive / non-executive club at Dharwala	15.00	0	15.00	0	14(1)	In original scope of work as per DPR/RCE
8	Construction of CISF Barrick at different location of Project	30.00	0	30.00	0	14(1)	In original scope of work as per DPR/RCE
9	Implementation of Restricted Governing Mode of Generation (RGMO) in all 3 Units	39.84	0	39.84	0	14(1)	In original scope of work as per DPR/RCE
10	Purchase of Station Service Transformer (1250 kVA, 11/430 V) for Power Station	30.00	0	30.00	0	14(3)	Additional work required for operation of project
11	Purchase of 500 kVA, 11/430 V Transformer for Dam, CPS III	10.00	0	10.00	0	14(3)	Additional work required for operation of project
12	Purchase of Controller & PLC Modules for SCADA system	75.00	0	75.00	0	14(3)	Additional work required for operation of project
13	Purchase of Fire Tender	16.00	0	16.00	0	14(1)	In original scope of work as per DPR/RCE
14	Purchase of Truck mounted Scissor platform	14.00	0	14.00	0	14(1)	In original scope of work as per DPR/RCE
15	Purchase of Motor boat with accessories	12.00	0	12.00	0	14(1)	In original scope of work as per DPR/RCE
16	Seismological observations instruments	37.00	0	37.00	0	14(1)	In original scope of work as per DPR/RCE



17	Purchase, Installation & Commissioning of Security & Surveillance system in and around Power House and Dam area.	100.00	0	100.00	0	14(1)	In original scope of work as per DPR/RCE
18	LAYING OF PREMIX CARPET OF MAT PORTAL AT DHARWALS	7.78	0	7.78	0	14(1)	CWIP Capitalized (within original scope of work as per DPR/RCE).
19	CONSTRUCTION OF BETWEEN RD-335M TO 350M ON SURGE SHAFT ROAD RIVER SIDE.	2.41	0	2.41	0	14(1)	CWIP Capitalized (within original scope of work as per DPR/RCE).
Total (2014-15)		697.03	0.00	697.03	0.00		

For Financial Year : 2015-16

1	Catchment Area Treatment (CAT) Plan	13.61	0	13.61	0	14(2)	In original scope of work as per DPR/RCE
2	Relocation and rehabilitation of Dumping sites	10.00	0	10.00	0	14(1)	In original scope of work as per DPR/RCE
3	Land acquisition and R&R	1000.00	0	1000.00	0	14(2)	As per Provision in RCE
4	Soling and metalling of Surge Shaft Road	80.00	0	80.00	0	14(1)	In original scope of work as per DPR/RCE
5	Construction of Administrative Building	50.00	0	50.00	0	14(2)	In original scope of work as per DPR/RCE
6	Construction of CISF Barrick at different location of Project	20.00	0	20.00	0	14(1)	In original scope of work as per DPR/RCE
7	Construction of Check posts	5.00	0	5.00	0	14(2)	In original scope of work as per DPR/RCE
8	Right bank protection at Dam site for TRCM installation	90.00	0	90.00	0	14(3)	Additional work required for operation of project
9	Left Bank protection adjoining approach adit to Dam Top	30.00	0	30.00	0	14(3)	Additional work required for Dam safety
10	Gantry/Hoist System for individual Draft tube Gates (2 Nos.)	145.00	0	145.00	0	14(3)	Additional work required for operation of project
11	Special Hydraulic /Pneumatic Power Tools & Jacks etc	20.00	0	20.00	0	14(2)	As per Provision in RCE
12	Portable Lub Oil Filtration Plant	10.00	0	10.00	0	14(2)	As per provisions of DPR/RCE
13	Gate for Main Access tunnel of Power House	50.00	0	50.00	0	14(3)	Additional work required for operation of project
14	Procurement of Front end loader 2.0 Cum/Wheel loader upto 200HP	40.00	0	40.00	0	14(2)	In original scope of as per DPR/RCE
15	Procurement of Wheel Dozer 130 FHP/300 FHP	150.00	0	150.00	0	14(2)	In original scope of as per DPR/RCE
16	Submersible Pump (75 kW/20kW/40 kW) for APS with Motor	70.00	0	70.00	0	14(2)	Additional work required for operation of project
17	Shaft seal Pump with motor	5.00	0	5.00	0	14(3)	Additional work required for operation of project



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18	Purchase of Air Compressor	11.50	0	11.50	0	14(2)	In original scope of as per DPR/RCE
19	Purchase of Mobile crane 40T	160.00	0	160.00	0	14(2)	In original scope of as per DPR/RCE
20	Borewell at Dharwala/Garola	4.00	0	4.00	0	14(2)	In original scope of work as per DPR/RCE
21	Sewerage treatment plant at Karian	40.00	0	40.00	0	14(2)	In original scope of work as per DPR/RCE
22	Water supply purification & distribution for Power House Colony	10.00	0	10.00	0	14(2)	In original scope of work as per DPR/RCE
23	Thermal vision camera 54 mm lens for IR thermography	20.00	0	20.00	0	14(3)	Additional work required for operation of project
24	Purchase of Three Phase Distance Protection Relay Testing Kit	40.00	0	40.00	0	14(3)	Additional work required for operation of project
25	SUPPLY AND INSTALLATION OF TRCM AT DAM SITE	682.23	0	682.23		14(1)	CWIP Capitalized (within original scope of work as per DPR/RCE).
Total (2015-16)		2756.34	0.00	2756.34	0.00		

For Financial Year : 2016-17

1	Environmental Monitoring Plan	27.47	0	27.47	0	14(2)	In original scope of work as per DPR/RCE
2	Land acquisition and R&R	1000.00	0	1000.00	0	14(2)	As per Provision in RCE
3	Soling and metalling of Surge Shaft Road	100.00	0	100.00	0	14(1)	In original scope of work as per DPR/RCE
4	Approach road to Switchyard	30.00	0	30.00	0	14(2)	In original scope of work as per DPR/RCE
5	Construction of Administrative Building	200.00	0	200.00	0	14(2)	In original scope of work as per DPR/RCE
6	Construction of Field Hostel	40.00	0	40.00	0	14(2)	In original scope of work as per DPR/RCE
7	Construction of CISF Barrick at different location of Project	20.00	0	20.00	0	14(1)	In original scope of work as per DPR/RCE
8	Protection of Reservoir Area	25.00	0	25.00	0	14(2)	In original scope of work as per DPR/RCE
9	Providing Log boom at Dam	50.00	0	50.00	0	14(2)	In original scope of work as per DPR/RCE
10	Installation of 11 kV line for Station Supply	50.00	0	50.00	0	14(2)	As per provisions of DPR/RCE
11	Purchase of MS pipe line & NRV valves for connection of Drainage, Dewatering & Flooding pump to APS Drainage Line as additional safety of Power Station during flooding.	50.00	0	50.00	0	14(3)	Additional work required for operation of project
12	Submersible Pump with motor (110 KW, 300	50.00	0	50.00	0	14(3)	Additional work required for



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13	Sewerage treatment plant at Karian	30.00	0	30.00	0	14(2)	In original scope of work as per DPR/RCE
14	Water supply purification & distribution for Power House Colony	15.00	0	15.00	0	14(2)	In original scope of work as per DPR/RCE
15	Purchase of 2 nos. Motor cycle for CISF	2.50	0	2.50	0	14(2)	In original scope of as per DPR/RCE
Total (2016-17)		1689.97	0.00	1689.97	0.00		

For Financial Year : 2017-18

1	Public Health Delivery System	90.00	0	90.00	0	14(2)	In original scope of work as per DPR/RCE
2	Provision of LPG and Energy Conservation	90.00	0	90.00	0	14(2)	In original scope of work as per DPR/RCE
3	Relocation and rehabilitation of Dumping sites	40.00	0	40.00	0	14(1)	In original scope of work as per DPR/RCE
4	Landscaping and restoration of quarries and construction areas	90.00	0	90.00	0	14(2)	In original scope of work as per DPR/RCE
5	Disaster Management Plan	125.00	0	125.00	0	14(2)	In original scope of work as per DPR/RCE
6	Construction of Engineering College	559.00	0	559.00	0	14(2)	In original scope of work as per RCE
7	Land acquisition and R&R	1500.00	0	1500.00	0	14(2)	As per Provision in RCE
8	Construction of internal road in Karian Township	18.00	0	18.00	0	14(2)	In original scope of work as per DPR/RCE
9	Construction of approach road from Dhakog to Dam Top	37.00	0	37.00	0	14(2)	In original scope of work as per DPR/RCE
10	Construction of Administrative Building	86.00	0	86.00	0	14(2)	In original scope of work as per DPR/RCE
11	Construction of Field Hostel	40.00	0	40.00	0	14(2)	In original scope of work as per DPR/RCE
12	Construction of CISF Barrick at different location of Project	20.00	0	20.00	0	14(1)	In original scope of work as per DPR/RCE
13	Construction of Check posts	5.00	0	5.00	0	14(2)	In original scope of work as per DPR/RCE
14	Providing Log boom at Dam	50.00	0	50.00	0	14(2)	In original scope of work as per DPR/RCE
15	One set of underwater parts (Runner)	400	0	400.00	0	14(3)	Additional work required for operation of project
16	One set of underwater parts (Labyrinths)	200	0	200.00	0	14(3)	Additional work required for operation of project
17	Laying of sewerage line for Admin. Block at Karian	8.00	0	8.00	0	14(2)	In original scope of work as per DPR/RCE



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18	Purchase of IT Equipment & LAN set up at Admin. Building Karian	25.00	0	25.00	0	14(2)	In original scope of as per RCE
Total (2017-18)		3383.00	0.00	3383.00	0.00		

For Financial Year : 2018-19

1	Public Health Delivery System	90.00	0	90.00	0	14(2)	In original scope of work as per DPR/RCE
2	Provision of LPG and Energy Conservation	90.00	0	90.00	0	14(2)	In original scope of work as per DPR/RCE
3	Relocation and rehabilitation of Dumping sites	40.00	0	40.00	0	14(1)	In original scope of work as per DPR/RCE
4	Landscaping and restoration of quarries and construction areas	90.00	0	90.00	0	14(2)	In original scope of work as per DPR/RCE
5	Creation of Green belt around reservoir periphery and Voluntary Afforestation	20.00	0	20.00	0	14(2)	In original scope of work as per DPR/RCE
6	Disaster Management Plan	125.00	0	125.00	0	14(2)	In original scope of work as per DPR/RCE
7	Local Area Development Authority (LADA) Liability	2105.00	0	2105.00	0	14(2)	In original scope of work as per RCE
8	Land acquisition and R&R	1500.00	0	1500.00	0	14(2)	As per Provision in RCE
9	Construction of boundary wall/fencing, etc.	25.00	0	25.00	0	14(2)	In original scope of work as per DPR/RCE
10	Construction of CISF Barrick at different location of Project	20.00	0	20.00	0	14(1)	In original scope of work as per DPR/RCE
11	Construction of transit camp at Dam site	20.00	0	20.00	0	14(2)	In original scope of work as per DPR/RCE
12	Purchase of Unit Auxiliary Transformer for Power Station (1250 KVA)	30.00	0	30.00	0	14(3)	Additional work required for operation of project
13	Installation/fixing of modular furniture in Admin. Block and other inciliary items (e.g., Air conditions, Refrigerators, LCD, Office equipments, intangible assets & other minor assets, etc.)	200.00	0	200.00	0	14(2)	In original scope of work as per RCE
Total (2018-19)		4355.00	0.00	4355.00	0.00		
Total Add Cap during 2014-15 to 2018-19		12881.33	0.00	12881.33	0.00		



1295.00 Additional work (beyond original scope)

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6586.33 Work within original scope excluding R&R expenses

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Appendix-III to Form-15A

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : Chamera-III HE Project

Expenditure in r.o. Resettlement & Rehabilitation (R&R) of Project Affected Families (PAFs)

(In Lakhs)

Sl. No.	Resettlement and Rehabilitation (R&R)	Expenditure incurred (Rs.)
1	Alternate hired accomodation for two years - 30 houseowners	25.56
2	Transitional/Subsistence allowance for one year - 30 houseowners x Rs.3750/- per month	13.05
3	Landless grant	139.00
	Total	177.61



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FORM-16A

Generating Company : NHPC Limited

Name of Hydro-Electric Generating Station : CHAMERA HE PROJECT STAGE-III			
Installed Capacity		3 X 77 MW =	231 MW
Month		Design Energy * (MUs)	Designed Peaking Capability (MW)*
April	I	18.61	231 MW for minimum 3 hours
	II	27.31	
	78.13 III	32.21	
May	I	43.91	
	II	52.67	
	154.51 III	57.93	
June	I	52.67	
	II	52.67	
	153.66 III	48.32	
July	I	50.49	
	II	52.67	
	161.09 III	57.93	
August	I	52.67	
	II	52.67	
	163.27 III	57.93	
September	I	45.77	
	II	38.32	
	117.38 III	33.29	
October	I	28.83	
	II	24.15	
	76.31 III	23.33	
November	I	18.87	
	II	17.09	
	50.45 III	14.49	
December	I	12.93	
	II	11.89	
	35.57 III	10.75	
January	I	10.29	
	II	9.03	
	28.21 III	8.89	
February	I	8.34	
	II	8.43	
	22.60 III	5.74	
March	I	8.90	
	II	14.88	
	45.30 III	21.52	
1086.37			
Total		1086.37	

* As per DPR / TEC of CEA dated 10.10.2003.

Note:

Specify the number of peaking hours for which station has been designed - 3 hours.

* Design energy calculated considering 15% of the minimum inflow observed in the lean flow as downstream discharge as per GOHP notification dtd.26.07.2011 whereas approved design energy is 1108.17 MU as per TEC.

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

For NHPC Limited



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

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Design energy and MW Continuous (monthwise) - ROR type stations				
Generating Company : NHPC Limited				
Name of Hydro-Electric Generating Station : CHAMERA HE PROJECT STAGE-				
Installed Capacity	:	3 X 77 MW =	231 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 M/s S. N. Nanda & Co.
Chartered Accountants

For NHPC Limited



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



NHPC LIMITED
(A GOVT.OF INDIA ENTERPRISE)
CHAMERA-III POWER STATION, DHARWALA
DISTT.CHAMBA (H.P) - 176311

BALANCE SHEET AS AT
31st March 2013



BALANCE SHEET AS AT 31ST MARCH 2013

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2013	As at 31st March, 2012
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
(a) Share Capital	2		
(b) Reserves and Surplus	3	425214934	(1076168)
NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4		
(b) Deferred Tax Liabilities	5		
(c) Other Long Term Liabilities	6		
(d) Long Term Provisions	7	346217	424902
CURRENT LIABILITIES			
(a) Short Term Borrowings	4		
(b) Trade Payables	8		
(c) Other Current Liabilities	9	36235412	965094
(d) Short Term Provisions	7	288055782	58268946
(e) FUND FROM C.O.	2A	303347979	32801414
		17957057173	1850570584
TOTAL		19010257497	19419547738
ASSETS			
NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	10.1	18586774315	464979623
(ii) Intangible Assets	10.2	188461432	193120045
(iii) Capital Work In Progress	11.1	1351912	18440197513
(iv) Intangible Assets under development	11.2		
(b) Non Current Investments	12		
(c) Deferred tax assets	5		
(d) Long term loans and advances	13		
(e) Other non-current assets	14	79572829	307765820
CURRENT ASSETS			
(a) Current Investments	15		
(b) Inventories	16		
(c) Trade Receivables	17	40155053	
(d) Cash & Bank Balances	18		
(e) Short term Loans and Advances	13	181347	62782
(f) Other Current Assets	19	104382703	10880325
		9377906	2541630
TOTAL		19010257497	19419547738
Significant Accounting Policies	1		
Other Explanatory Statements to Accounts	30		
Note 1 to 30 form Integral part of the Accounts			

For M/s S.N.Nanda & Co.
Chartered Accountants,

S.N.Nanda

Date: 4/5/13

Office: New Delhi

CA S.N. NANDA
Partner
Membership No. 005909



S.N.Nanda
General Manager

R. Kumar
Sr. Manager (F)

[Signature]
Accounts Officer (F)





NHPC LIMITED
Name of the Unit :- CHAMERA-III POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2013

(Amount in ₹)

	Note No.	For the year ended 31st March, 2013	For the year ended 31st March, 2012
INCOME			
i) Revenue from Operations	20	2514538690	-
ii) Other Income	21	64106032	1433416
TOTAL REVENUE		<u>2578644722</u>	<u>1433416</u>
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	124683157	9739181
ii) Employee Benefits Expense	23	472421672	2356024
iii) Finance Cost	24	778272522	684
iv) Depreciation & Amortization Expense	25	777686789	92711
TOTAL EXPENDITURE		<u>2153064140</u>	<u>12188600</u>
Profit before Prior Period Items, Exceptional and Extraordinary Items and Tax		425580582	(10755184)
Prior Period Items (net)	26	(1509416)	6500
Profit before Exceptional and Extraordinary Items and Tax		427089998	(10761684)
Exceptional Items		-	-
Profit before extraordinary Items and Tax		427089998	(10761684)
Extraordinary Items		-	-
PROFIT BEFORE TAX		427089998	(10761684)
i) Tax Expenses	27	-	-
ii) Current Tax		-	-
iii) Adjustments relating to earlier periods		-	-
iv) Deferred Tax		-	-
Total Tax Expenses		<u>-</u>	<u>-</u>
Profit for the year		<u>427089998</u>	<u>(10761684)</u>
Earning per share (Equity shares, face value of ₹ 10/- each)			
Basic			
Diluted			
Other Explanatory Statements to Accounts	30		
Note 1 to 30 form Integral part of the Accounts			

For M/s S.N.Nanda & Co.
Chartered Accountants,

S.N. Nanda

To: 4/5/13
Place: New Delhi

CA S.N. NANDA
Partner
Membership No. 005909

Siddharth
General Manager

Manoj
Sr. Manager (F)

[Signature]
Accounts Officer (F)



Note No. 1 - SIGNIFICANT ACCOUNTING POLICIES**1. ACCOUNTING CONVENTIONS**

The accounts of the Corporation are prepared under the historical cost convention using the accrual method of accounting.

2. FIXED ASSETS

- 2.1 Fixed assets are stated at cost of acquisition/construction. 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 adjustment, including those arising out of settlement of arbitration/court cases, in the year(s) of final settlement.
- 2.2 Fixed Assets created on land not belonging to the Corporation are included under fixed assets.
- 2.3 Capital Expenditure on assets where neither the land nor the asset is owned by the Company is reflected as a distinct item in capital work in progress till the period of completion and thereafter in the fixed assets.
- 2.4 Payments made provisionally towards compensation and other expenses relating to land are treated as cost of land.
- 2.5 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-unclassified/Right of use, to be amortised over a period of 30 years from the date of commercial operation of the project.
- 2.6 Fixed Assets declared surplus are shown at lower of book value and net realisable value.
- 2.7 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 change in the recoverable amount and such loss either no longer exists or has decreased.

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) WDV of spares is charged off to Profit & Loss Account 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 Profit & Loss Account 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 ever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.

Other spares are treated as "stores & spares" forming part of the inventory and expensed when issued.

CAPITAL WORK IN PROGRESS



- 4.1 Projects under commissioning and other capital work-in-progress are carried at cost. Administration & General overhead expenses attributable to construction of fixed assets are identified and allocated on systematic basis on major immovable assets other than land and infrastructural facilities, on commissioning of the project.
- 4.2 Expenditure on maintenance, up gradation etc. of common public facilities in projects under construction is charged to 'Expenditure During Construction (EDC)'.
- 4.3 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 expensed in the year in which it is decided to abandon such project.

5. DEPRECIATION & AMORTISATION

- 5.1 Depreciation on additions to /deductions from fixed assets during the year is charged on pro-rata basis from / up to the date in which the asset is available for use / disposal.
- 5.2.1 Depreciation on Fixed Assets of Operating Units of the company is charged on straight-line method following the rates and methodology as notified by the Central Electricity Regulatory Commission (CERC) for the fixation of tariff except for assets specified in 5.2.3 below , in respect of which depreciation is charged at the rates mentioned in that policy.
- 5.2.2 Depreciation on Fixed Assets of other than Operating Units of the company is charged on straight-line method to extent of 90% of the cost of asset following the rates as notified by the Central Electricity Regulatory Commission (CERC) for the fixation of tariff except for assets specified in 5.2.3 below, in respect of which depreciation is charged at the rates mentioned in that policy.
- 5.2.3 Depreciation in respect of following assets is charged on straight line method to the extent of 90% of the cost of asset following the rates of depreciation indicated as against each asset
- | | | |
|------|--------------------------------|--------|
| (i) | Construction Plant & Machinery | 11.25% |
| (ii) | Computer & Peripherals | 30% |
- 5.2.4 Temporary erections are depreciated fully (100%) in the year of acquisition / capitalization by retaining Re.1/- as a WDV.
- 5.3 Assets valuing Rs 5000/- or less but more than Rs. 750/- and such 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 Re. 1 as a balance value.
- 5.4 Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs750/- are not capitalized and charged off to revenue.
- 5.5 Cost of software is recognized as 'Intangible Assets' and is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier. Other intangible assets are amortized on straight line method over the period of legal right to use.
- 5.6.1 Leasehold Land, in case of operating units, is amortised over the period of lease or 35 years whichever is lower, following the rates and methodology notified by CERC, vide tariff regulation 2009.
- 5.6.2 Leasehold Land, in case of units other than operating units, is amortised over the period of lease or 35 years whichever is lower.
- 5.7 Fixed Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land or at the applicable depreciation rates & methodology notified by CERC regulations for such assets, whichever is higher.
- 5.8 Capital Expenditure referred to in Policy 2.3 is amortized over a period of 5 years from the year in which the first unit of project concerned comes into commercial operation and thereafter from the year in which the relevant asset becomes available for use.

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



adjustment, change in ⁹⁰ 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

Investments are intended for long term and carried at cost. Provision for diminution, other than temporary, in the value of such investment is provided.

7. INVENTORIES

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

- 7.2 Losses towards unserviceable and obsolete stores and spares, identified on a systematic basis, are provided in the accounts.

- 7.3 Loose tools issued during the year are charged to consumption account where cost of individual items is Rs. 5,000/- or less and in other cases written off in 5 yearly equated installments.

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 Profit & Loss Account 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.



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9. EMPLOYEE BENEFITS

- 9.1 Provision for Post employment benefit as defined in Accounting Standard 15 (2005) on Employee Benefits is made based on actuarial valuation at the year-end.
- 9.2 Provision for Long term employee benefits is made in the books on the basis of actuarial valuation made at the year end.
- 9.3 Expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme are charged to revenue in the year of incurrence.

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, sales are billed on provisional rates worked out 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 global accounts, 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 and 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.
- 10.4 Interest / Surcharge charged from customers are recognized as income on receipt or when there is reasonable certainty of collection.

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 Corporation.
- 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 Fixed 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

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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.

--X--



PARTICULARS	As at 31st March, 2013		As at 31st March, 2012	
	In No.	(Amount in `)	In No.	(Amount in `)
a) Authorized Equity Share Capital (Par value per share ` 10)				
b) No. of Equity shares issued, subscribed and fully paid (Par value per share ` 10)				
c) Reconciliation of no. of equity shares & share capital outstanding:	No. of Shares	Share Capital (Amount in `)	No. of Shares	Share Capital (Amount in `)
Opening number of shares outstanding				
Add: No. of shares/Share Capital issued/ subscribed during the year				
Less: Reduction in no. of shares/Share Capital				
Closing number of shares outstanding				
d) Rights, Preference and restriction to the equity shares				
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 dividends as declared from time to time for them.				
e) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held	In No.	In (%)	In No.	In (%)
- President of India				
f) In Preceding Five financial years			As at 31.03.2013	As at 31.03.2012
Aggregate no. of equity shares allotted as fully paid up pursuant to contract(s) without payment being in cash			NIL	NIL
Aggregate no. of equity shares allotted as fully paid up by way of bonus share(s)			NIL	NIL
Aggregate no. of equity shares bought back			NIL	NIL

Munshi

[Signature]



Name Of Unit	As at 31st March, 2013	As at 31st March, 2012
FUNDS FROM CORPORATE OFFICE	18494944159	16006474917
C.O.(FDB)	(1107831592)	1566261627
L.O. MUMBAI	(69369)	150484
R-JAMMU	(157264)	83207
R-BANIKHET	109845257	100959276
R-KOLKATA	48392	175020
R-CHANDIGARH	(16056)	(323343)
R-KOLAPTUKAR	-	-
R-ITANAGAR	(74330)	-
R-SILIGURI	21000	-
R-DEHRADUN	(92220)	(3853301)
R-PATNA	-	-
BAIRASIUL	1401890	2236823
LOKTAK	114084	-
SALAL	(23678)	(5594)
TANAKPUR	47246	(56103)
CHAMERA-I	881456	1521513
URI - I	162024	(1038467)
RANGIT	(44909)	(611126)
CHAMERA-II	1785155	6049399
DULHASTI	1148487	(117726)
DHAULIGANGA-I	(23821)	(650761)
TEESTA-V	(72972)	(325367)
CHAMERA-III	-	-
CHUTAK	13380	118402
TLDP-III	(164951)	(372592)
PARBATI -II	(92243)	(4607836)
PARBATI-III	160370	833183
SEWA-II	498906	215786
URI - II	31105	(485171)
KISHANGANGA	(68218)	(480461)
BURSUR	5772	(345949)
PAKAL DUL	-	-
NIMMO BAZGO	54461	359597
TLDP-IV	6000	-
TEESTA-IV	40044	(6086)
SUBANSARI LOWER	(709284)	(1201220)
SUBANSARI MIDDLE	-	-
SUBANSARI UPPER	-	-
DIBANG	(296289)	(344864)
TAWANG	12183	5964
KIRU	-	107565
KOTLIBHEL 1A	(391482)	(250924)
KOTLIBHEL 1B	-	-
KOTLIBHEL II	(121264)	623488
INVESTIGATION PROJECTS, UTTRAKHA	-	-
MANGDECHU	-	-
CHAMKARCHU	(225969)	(83728)
KURI GONGARI	636506	177558
MANGDECHU PROJECT TECHNICAL	-	-
COORDINATION CELL	18739	-
MYANMAR	-	-
BAGLIHAR	-	120095
RE-SRINAGAR	-	121886
RE-LEH	-	-
RE-BHUVNESWAR	-	-
RE-JAMMU	96904	-
RE-CHATIS	-	-
RE- PURULIA	-	-
RE-PATNA	-	185969
PORT BLAIR	-	-
BRRP	65263	236385
Varzob-I	-	-
CHEQUE PAID ACCOUNT	461200000	890500000
CHEQUE COLLECTED ACCOUNT	(5705699)	(56651682)
	17957057173	18505705843



S. Nanda
Sr. Manager (F)

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S. Nanda
Accounts Officer (F)



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Note no. 3 RESERVE AND SURPLUS

(Amount in ')

PARTICULARS	As at 31st March, 2013	As at 31st March, 2012
Capital Reserve		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Add: Grants received during the year	-	-
Less: Write back during the year	-	-
Less: Adjustments during the year	-	-
As at Balance Sheet date		
Securities Premium Account		
As per last Balance Sheet	-	-
Add: Addition during the year	-	-
Less: Adjustments during the year	-	-
As at Balance Sheet date		
Bond Redemption Reserve		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
Less: Adjustments during the year	-	-
As at Balance Sheet date		
Self Insurance Fund		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
Less: Adjustments during the year	-	-
Total of Self Insurance Fund	-	-
Less: - Claim recoverable from self insurance fund	1875064	(1875064)
As at Balance Sheet date		
General Reserve		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
Less: Adjustments during the year	-	-
As at Balance Sheet date		
Surplus *	427089998	(10761684)
Total	425214934	(10761684)
* Surplus		
Profit for the period as per Statement of Profit and Loss	427089998	(10761684)
Balance brought forward	-	-
Add:		
Write Back From Capital Reserve	-	-
Write Back from Bond Redemption Reserve	-	-
Write Back From Other Reserve	-	-
Write Back from Self Insurance Fund	-	-
Tax on Dividend write back	-	-
Balance available for Appropriation		
Transfer to Capital Reserve	-	-
Transfer to Bond Redemption Reserve	-	-
Transfer to Self Insurance Fund	-	-
Transfer to General Reserve	-	-
Dividend :		
- Interim	-	-
- Proposed	-	-
- Final	-	-
Tax on Dividend	-	-
- Interim	-	-
- Proposed	-	-
Balance carried forward	427089998	(10761684)



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Note no. 4 Borrowings

(Amount in `)

PARTICULARS	As at 31st March, 2013			As at 31st March, 2012		
	Long Term	Short Term	Total	Long Term	Short Term	Total
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From other parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Total Long Term borrowings	-	-	-	-	-	-
Less: - Current maturities of long term debt	-	-	-	-	-	-
	-	-	-	-	-	-
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 31.03.2013 Period of default in repayment of loans and interest as at 31.03.2013						

Note no. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in `)

PARTICULARS	As at 31st March, 2013	As at 31st March, 2012
Deferred Tax Liability		
i) Depreciation	-	-
Less: Deferred Tax Assets		
Accumulated unabsorbed depreciation	-	-
Provision for doubtful debts, inventory and others	-	-
Provision for employee benefit schemes	-	-
Deferred Tax Liability	-	-
Less: Recoverable	-	-
Deferred Tax Liability (Net)	-	-
Explanatory Note: -		
In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified by The Companies Accounting Standard Rules, 2005, `NIL Crore (Corresponding previous year `NIL Crore) has been created as deferred tax liability during the period ended on 31.03.2013.		



100 97

Note no. 6 OTHERS LONG TERM LIABILITIES

(Amount in `)

	As at 31st March, 2013	As at 31st March, 2012
a) Trade Payables	-	-
b) Others		
Deposits/ retention money / advances received	346217	4249020
Income received in advance	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
	<u>346217</u>	<u>4249020</u>

Note no. 7 PROVISIONS

(Amount in `)

PARTICULARS	As at 31st March, 2013			As at 31st March, 2012		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS						
l) <u>Provision for leave encashment</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	8918461	-
Amount used during the year	-	-	-	-	8918461	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
ii) <u>Provision for gratuity</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	37539748	-
Amount used during the year	-	-	-	-	37539748	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
iii) <u>Provision for REHS</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	189670	-
Amount used during the year	-	-	-	-	189670	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
iv) <u>Provision for TIA (Baggage Allowance on Retirement)</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	-	-
Amount used during the year	-	-	-	-	-	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
v) <u>Provision for Memento</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	-	-
Amount used during the year	-	-	-	-	-	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
b) <u>Provision for Wage Revision</u>						
As per last Balance Sheet	-	6352658	-	-	286142345	-
Additions during the year	-	(688193)	-	-	540048	-
Amount used during the year	-	-	-	-	228027234	-
Amount transferred to Superannuation/ Pension fund	-	-	-	-	(52302501)	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	5664465	-	-	6352658	-
Less: Advance paid	-	5664465	-	-	6352658	-
Closing Balance (Net of advance)	-	-	-	-	-	-
c) <u>Provision for Performance Related Pay/Incentive</u>						
As per last Balance Sheet	-	44299938	-	-	32366359	-
Additions during the year	-	31561508	-	-	36510887	-
Amount used during the year	-	46976945	-	-	24577308	-
Amount reversed during the year	-	10376184	-	-	-	-
Closing Balance	-	18508317	18508317	-	44299938	44299938
Less: Advance paid	-	-	-	-	3110661	3110661
Closing Balance (Net of advance)	-	18508317	18508317	-	41189277	41189277



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d)	Provision for Superannuation / Pension Fund				
	As per last Balance Sheet	72128893			
	Additions during the year			19826392	
	Amount transferred from Provision for wage revision			52302501	
	Amount used during the year	69836046			
	Amount reversed during the year	2292847			
	Closing Balance			72128893	72128893
e)	Others				
i)	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				
ii)	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				
iii)	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				
iv)	Provision - Others				
	As per last Balance Sheet	212571633		213724677	
	Additions during the year	172226			
	Amount used during the year			430377	
	Amount reversed during the year	210844500		722667	
	Closing Balance	1899359	1899359	212571633	212571633
v)	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				
vi)	Provision For Corporate Social Responsibility Expenses (CSR)				
	As per last Balance Sheet	2124340		2400000	
	Additions during the year	500000			
	Amount used during the year	1308555		275660	
	Amount reversed during the year				
	Closing Balance	1315785	1315785	2124340	2124340
vii)	Provision For Committed Capital Expenditure				
	As per last Balance Sheet				
	Additions during the year	305462518			
	Amount used during the year	23838000			
	Amount reversed during the year				
	Closing Balance	281624518	281624518		
	Total	303347979	303347979	328014143	328014143

Explanatory Note: -

1) Provision of `0.22 Crore (Cumulative provision `0.57 Crore) has been made under the head "Provision for wage revision" towards the "Personal Adjustment Pay (fitment benefits) pending settlement of the same for want of approval by Competent Authority. An amount of `0.57 Crore stands paid towards this and is shown as "Advance Paid".

2) Out of provisions under group Provision - Others, an amount of `0.10 Crore (Previous Year `0.10 Crore) stands deposited under protest and is appearing under the head "Deposits" in Note No. 13.



R. Suresh

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Note no. 8 TRADE PAYABLE

(Amount in `)

PARTICULARS	As at 31st March, 2013	As at 31st March, 2012
For goods and services	36235412	9650948
	<u>36235412</u>	<u>9650948</u>

Note no. 9 Other Current Liabilities

(Amount in `)

PARTICULARS	As at 31st March, 2013	As at 31st March, 2012
Current maturities of long term debt *	-	-
Current maturities of finance lease obligations	-	-
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	267241647	515192091
Deposits/ retention money	7447957	2470096
Due to Subsidiaries	-	-
Unspent amount of deposit/agency	-	-
Bond application money	-	-
Statutory dues payables	2091470	3325918
Liabilities toward Self Insurance Fund	-	-
Other liabilities	4740687	8101363
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Work	-	-
Advances against cost of Project Mgt./ Consultancy Work	53600000	53600000
Less: Amount Spent in respect of Project Mgt./ Consultancy Work	47065979	-
Provision Toward Amt Recoverable In r/o Project Mgt / Consultancy Work	47065979	53600000
	<u>288055762</u>	<u>582689468</u>

Explanatory Note: -

* Details in respect of redemption, rate of interest, terms of repayment and security of secured and unsecured current maturities of long term debts indicated above are disclosed in Note no. 4.

S. N. Wanda

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(Amount in ₹)

NOTE NO. 10.1 TANGIBLE ASSETS		GROSS BLOCK						DEPRECIATION				NET BLOCK		
Sl. No.	PARTICULARS	01.04.2012	Additions		Deductions		Other Adjustments	31.03.2013	01.04.2012	For the Period	Adjustments	31.03.2013	31.03.2013	31.03.2012
			IUT	Others	IUT	Others								
i)	Land - Freehold	7793054	0	3938225	0	0	0	11731279	0	0	0	0	11731279	7793054
ii)	Land - Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	344285361	0	0	0	0	(51524375)	292760986	48598546	11834808	(51524375)	8908979	283852007	295686815
iv)	Buildings	199566354	0	1047484633	0	0	(87482947)	1159568040	83485190	41241312	(85318938)	39407564	1120160476	116081164
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)	0	0	12907661432	0	0	0	12907661432	0	513686424	0	513686424	12393975008	0
vii)	Generating Plant and machinery	0	0	4849326562	0	0	0	4849326562	0	191591547	0	191591547	4657735015	0
viii)	Plant and machinery Sub station	562530	0	161160	0	0	(27477)	696213	18290	37958	(27477)	28771	667442	544240
ix)	Plant and machinery Transmission lines	7721989	0	717685	0	0	(1064739)	7374935	947647	451111	(1064739)	334019	7040916	6774342
x)	Plant and machinery Others	2782982	0	10489080	0	1855155	(618860)	10798047	570208	483573	(627357)	426424	10371623	2212774
xi)	Construction Equipment	12103155	0	1894348	0	0	(9214439)	4783064	9102651	478115	(9214439)	366327	4416737	3000504
xii)	Water Supply System/Drainage and Sewerage	17085736	0	2306889	0	0	(2148108)	17244517	2004734	622629	(2148108)	479255	16765262	15081002
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	6354772	0	3723375	0	68584	(4440233)	5569330	4388779	363502	(4440233)	312048	5257282	1965993
xv)	Aircraft/ Boats	0	0	0	0	0	0	0	0	0	0	0	0	0
xvi)	Furniture and fixture	6187260	27500	2620999	19306	69207	(2275436)	6471810	2150361	494315	(2298035)	346641	6125169	4036899
xvii)	Computers	15391575	49660	2453843	57593	18326	(13904254)	3914905	13591388	689149	(13899367)	381170	3533735	1800187
xviii)	Communication Equipment	2487624	0	0	0	1	(890250)	1597373	842136	165283	(890250)	117169	1480204	1645488
xix)	Office Equipments	5859143	0	691545	0	4	(2073627)	4477057	1939454	432011	(2073627)	297838	4179219	3919689
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	7589881	0	4214274	0	105186	(3289722)	8409247	3154561	563668	(3290301)	427928	7981319	4435320
xxii)	Capital Expenditure on assets Not Owned by NHPC	0	0	64288388	0	0	0	64288388	0	12857676	0	12857676	51430712	0
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	5067798	8000	867236	2	3633	(5132706)	806693	5065646	866929	(5128208)	804367	2326	2152
xxiv)	Obsolete / surplus assets	0	0	68584	0	0	0	68584	0	0	0	0	68584	0
	Total	640839214	85160	18902906258	76901	2120096	(184087173)	19357548462	175859591	776860010	(181945454)	770774147	18586774315	464979623
	Previous year	580590700	1210977	59755291	53095	664659		640839214	152884605	21822431	1142555	175859591	427706095	464979623

NOTE NO. 10.2 INTANGIBLE ASSETS		GROSS BLOCK						AMORTISATION				NET BLOCK		
Sl. No.	PARTICULARS	01.04.2012	Additions		Deductions		Other Adjustments	31.03.2013	01.04.2012	For the Period	Adjustments	31.03.2013	31.03.2013	31.03.2012
			IUT	Others	IUT	Others								
i)	Land - Unclassified/ Right of Use	193079261	0	0	0	0	0	193079261	0	4854550	0	4854550	188224711	193079261
ii)	Computer Software	1102601	328619	22082	9860	0	(1066862)	376580	1061817	147370	(1069328)	139859	236721	40784
	Total	194181862	328619	22082	9860	0	(1066862)	193455841	1061817	5001920	(1069328)	4994409	188461432	193120045
	Previous year	194120671	0	61191	0	0		194181862	867707	194110	0	1061817	193252964	193120045

Explanatory Note :-

- 1) Title deeds/title in respect of Land amounting to ₹ 0.39 Crore (Previous year ₹ 0.07 Crore), covering an area of 0.5179 hectare (Previous year 0.0931 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 does not include the land taken from Shashtra Seema Bal (SSB) for Supergrid Project on lease for a period of 99 years @ notional rent of ₹ 1/- per annum.
- 3) Tangible Assets include underground works of ₹ 1883.74 Crore (Previous year Nil Crore) created on Land unclassified/ Right to use are included under the relevant head.

4) Other Disclosures :-

Class of Assets	Addition to Gross Block on account of foreign exchange rate variation	
	As on 31.03.2013 (₹ in Crore)	As on 31.03.2012 (₹ in Crore)
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		



[Signature]
General Manager

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[Signature]
Sr. Manager (F)

[Signature]
Accounts Officer (F)

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1. Addition on account of inter unit transfers

Particular of assets	Head of account	Gross block Addition (Rs.)	Name of the project	Advice number
INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	328619	Corporate Office	963
CENTRE TABLE, NOKIA MOBILE SET-5800	412801	8000	Regional Office Banikhet	Q4-6,7,8
SOFA SET	411702	27500	Regional Office Banikhet	Q4-5
HP PAVILION DV7 6010 LAPTOP (17.3 INCHES LED DISPLAY, 630 GB SATA HARD DRIVE, 4 GB RAM DDR3)	411801	49680	Regional Office Banikhet	Q4-9
TOTAL		413779		

3. Deductions on account of inter unit transfers

Particular of assets	Head of account	Gross block Deduction (Rs.)	Name of the project	Advice number
Air Conditioner(volts)	411701	19306	Corporate Office	Q4-7
HP LAPTOP PC PAVILLION 1002TX	411801	57593	Corporate Office	Q4-3
MS OFFICE 2010 HOME AND BUSINESS FPP(WORD,EXCEL,PP,OUTLOOK,ONEN)	412201	9860	Corporate Office	Q4-5
Motorola mobile L6i, MOBILE PHONE	412801	2	Corporate Office	Q4-8,9
TOTAL		86761		

3. Addition on account of others

Particular of assets	Head of account	Gross block Addition (Rs.)
LAND- FREE HOLD	410101	3938225
BUILDING CONTAINING HYDRO ELEC	410301	770756818
BULD.CONTAIN. TRANS.PLANT & EQU	410303	258817211
OFFICE BUILDINGS-PERMANENT	410304	325821
OFFICE BUILDINGS-TEMPORARY	410305	2968428
TRANSIT CAMP AND FIELD HOSTEL	410321	747088
RESIDENTIAL BUILDING-PERMANENT	410325	89021
CANTEEN BUILDING	410327	622360
BUILDINGS-OTHERS	410328	13157886
DAMS AND BARRAGES	410601	3458961535
POWER TUNNELS AND PIPELINES	410604	7300995320
PENSTOCKS	410605	102923049
TAILRACE TUNNELS	410607	278359222
HYDROMECHANICAL WORKS-DAMS A	410608	1255828608
HYDROMECHANICAL WORKS-TUNNE	410610	444443257
HYDROMECHANICAL WORKS-TAIL RA	410611	66150441
MAIN GENERATING EQUIPMENT	410701	1900430512
GENERATOR STEP UP TRANSFORME	410702	443495791
OTHER POWER PLANT TRANSFORME	410703	80352800
COOLING WATER SYSTEMS	410704	188411685
EHV SWITCHGEAR SYSTEMS	410705	688874485
DC SYSTEMS/ BATTERY SYSTEMS	410707	48078575
POWER AND CONTROL CABLES	410708	386563886
AIR CONDITIONING AND VENTILATION	410709	204183446
CONTROL, METERING AND PROTECT	410711	264611335
AUXILIARY AND ANCILLARY SYSTEMS	410712	165881128
MISCELLANEOUS POWER PLANT EQU	410713	472926749
CAPITAL SPARES-GENERATING PLAN	410714	5516170
SUBSTATION-TRANSFORMERS	410801	161160
INTERNAL DISTRIBUTION LINES IN TC	410904	679465
STREET LIGHTING, ETC.	410905	38220
DIESEL GENERATING SETS	411002	10489080
CRANES	411109	1410469
PUMPS	411112	476293
OTHER EQUIPMENT	411130	7586
WATER SUPPLY	411201	2099083
SEWERAGE AND EFFLUENT DISPOSAL	411202	207806
JEEPS-STATION WAGONS INCLUDING	411502	957364
FIRE TENDERS	411505	1331830



R. Nanda
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TRUCKS/TANKERS	411508	1434181
FURNITURE-FIXTURES-OFFICE	411701	1979764
FURNITURE-FIXTURES-RESIDENTIAL	411702	40925
FURNITURE-FIXTURES-FIELD HOSTEL	411707	600310
COMPUTERS	411801	1620877
PRINTERS	411803	490743
OTHER EDP EQUIPMENTS	411804	323908
SATELLITE COMMUNICATIONS SYSTEMS	411805	18315
HOSPITAL EQUIPMENTS	412005	18877
TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	97385
AIR CONDITIONERS	412008	332800
AIR COOLERS/ WATER COOLERS/ FAN COOLERS	412011	222493
OTHER OFFICE EQUIPMENTS	412020	19990
INTANGIBLE ASSETS - COMPUTER SOFTWARE	412201	22082
TELEVISIONS/ MUSIC SYSTEMS OTHER	412501	297624
LABORATORY TESTING AND MEASURING EQUIPMENTS	412502	25478
MISC. ASSETS/EQUIPMENTS	412503	3880272
REFRIGERATOR OTHER THAN FOR OFFICE USE	412505	10900
CAPITAL EXPENDITURE ON ASSETS	412601	64288388
FIXED ASSETS OF MINOR VALUE >75%	412801	867236
SURPLUS ASSETS	413002	68584
TOTAL		18902930340

4. Deduction of Fixed assets on account of others

Particular of assets	Head of account	Gross block Deduction (Rs.)
DIESEL GENERATING SETS	411002	1855155
JEEPS-STATION WAGONS INCLUDING	411502	38624
AMBULANCE	411506	29960
FURNITURE-FIXTURES-OFFICE	411701	49706
FURNITURE-FIXTURES-RESIDENTIAL	411702	19500
FURNITURE-FIXTURES-FIELD HOSTEL	411707	1
COMPUTERS	411801	2
PRINTERS	411803	4
OTHER EDP EQUIPMENTS	411804	5
SATELLITE COMMUNICATIONS SYSTEMS	411805	18315
TELEPHONE TELEX MACHINES	411902	1
TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	3
OTHER OFFICE EQUIPMENTS	412020	1
MISC. ASSETS/EQUIPMENTS	412503	105186
FIXED ASSETS OF MINOR VALUE >75%	412801	3633
TOTAL		2120096

5. Addition / Deduction of Fixed assets on account of Adjustments

Particular of assets	Head of account	Gross block Adjusted (Rs.)
ROADS	410201	(43877510)
BRIDGES AND CULVERTS	410203	(7646865)
BUILDING CONTAINING WORKSHOP	410302	(6012904)
OFFICE BUILDINGS-PERMANENT	410304	(287973)
OFFICE BUILDINGS-TEMPORARY	410305	(20704130)
STORES AND GODOWN BUILDINGS	410306	(15638202)
TRANSIT CAMP AND FIELD HOSTEL	410321	(29953534)
RESIDENTIAL BUILDING-PERMANENT	410325	(7677748)
RESIDENTIAL BUILDING-TEMPORARY	410326	(4340106)
CANTEEN BUILDING	410327	(289847)
BUILDINGS-OTHERS	410328	(2578503)



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						(Amount in ₹)
Particulars	01.04.2012	Addition	Adjustment	Capitalised	31.03.2013	
i) Roads and Bridges	-	1082889	-	-	-	1082889
ii) Buildings	433527702	24217210	589739721	1047484633	-	-
iii) Railway sidings	-	-	-	-	-	-
iv) Hydraulic Works(Dams, Water Conductor system), Hydro mechanical gates, tunnels)	7045057490	134630179	5727973763	12907661432	-	-
v) Generating Plant and Machinery	3219943691	(9558587)	1638941458	4849326562	-	-
vi) Plant and Machinery - Sub station	-	-	-	-	-	-
vii) Plant and Machinery - Transmission lines	679465	-	-	679465	-	-
viii) Plant and Machinery - Others	6133164	30000	-	6163164	-	-
ix) Construction Equipment	-	-	-	-	-	-
x) Water Supply System/Drainage and Sewerage	558805	1994293	-	2306889	-	246209
xi) Other assets awaiting installation	-	22814	-	-	-	22814
xii) Capital Expenditure On assets Not Owned by NHPC	58603985	-	5684403	64288388	-	-
xiii) CWIP - Assets Under 5 KM Scheme Of the GOI	-	-	-	-	-	-
xiv) Survey, Investigation, consultancy and supervision charges	45038401	-	(45038401)	-	-	-
xv) Expenditure on compensatory Afforestation	-	-	-	-	-	-
xvi) Expenditure during construction*	7630029750	281586791	(7911616541)	-	-	-
Less: Provided for	-	-	-	-	-	-
Sub total (a)	18439572453	434005589	5684403	18877910533	1351912	
* For addition during the period refer Note No. 29						
						31.03.2013
						0
Construction Stores	899384	-	-	(899384)	0	
Less : Provisions for construction stores	274324	-	-	(274324)	0	
Sub total (b)	625060	-	-	(625060)	0	
TOTAL	18440197513	434005589	5059343	18877910533	1351912	
Previous year	16168399693	2341157023	(792846)	68565357	18440197513	

Explanatory Note: -

1) Expenditure during construction (EDC) Includes ₹ NIL Crore (Corresponding previous year ₹ 77.33 Crore) towards borrowing cost capitalised.

2) Govt. of Arunachal Pradesh had shown their inclination to hand over Subansiri Upper Project to Independent Power Producer (IPP), on which NHPC had solicited the intervention of Govt. of India (GoI). Decision of GoI is still awaited and pending decision, capital expenditure amounting to ₹ NIL Crore (Corresponding previous period ₹ NIL Crore) incurred on this project during the period ended 31.03.2013 has been provided as an abundant precaution, which is in addition to the provision of ₹ 20.32 Crore, already existed as at 31.03.2012 towards expenditure incurred on this project from 20.04.2004 to 31.03.2012, the period in which this project was under suspension. Management is of the opinion that no further provision is required in view of the fact that recoverability of total expenditure incurred on this project is certain, in view of the settled formula given by Ministry of Power for reimbursement of expenditure incurred on a project from IPP, in case project is transferred to IPP.

3) Company has incurred a cumulative expenditure of ₹ ----- Crore (Previous year ₹ ----- Crore) towards Survey & investigation expenses on various Projects and included in CWIP. Of this, a sum of ₹ ----- Crore net of provision of ₹ ----- Crore (Previous year ₹ ----- Crore net of provision of ₹ ----- Crore) is considered recoverable from Joint Venture/Developer. Of the balance of ₹ ----- Crore (Previous year ₹ ----- Crore) pertaining to projects with the company, a sum of ₹ ----- Crore (Previous year ₹ ----- Crore) has been provided as an abundant precaution in respect of projects, where uncertainties are attached. Balance of Survey & Investigation expenditure of ₹ ----- Crore (Previous Year ₹ ----- Crore) pertaining to other projects is carried forward as there is reasonable certainty of these projects getting cleared.

4) 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 developer.

5) Pakal Dul, Kiru & Kwar HE Projects are to be executed through Joint Venture Company with participation from State of Jammu & Kashmir. Joint Venture company namely M/s Chenab Valley Power Projects Private Limited has since been incorporated. During the year, assets & liabilities of the Pakal Dul Project has been transferred to above joint venture company. Pending handing over of the Kiru & Kwar project to joint venture Company, expenditure amounting to ₹ NIL Crore (Previous Year ₹ NIL Crore) respectively incurred by the company on this project up to 31.03.2013 is included in Capital Work-In-Progress.

6) CWIP include underground works of ₹ NIL Crore (Previous year ₹ 1079.64 Crore) created on Land unclassified/ Right to use are included under the relevant head.

Note no. 11.2 Intangible Assets Under Development

						(Amount in ₹)
Particulars	01.04.2012	Addition	Adjustment	Capitalised	31.03.2013	
i) Intangible assets under development	-	-	-	-	-	
TOTAL	-	-	-	-	-	
Previous year	-	-	-	-	-	

S. N. Nanda
General Manager

M. K. Mishra
Sr. Manager (F)

[Signature]
Accounts Officer (F)



Particulars	Unkage	31.03.2013	31.03.2012
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	2077906057	1987905029
Gratuity and contribution to provident fund (including administration fees)	437502	460486421	438124109
Staff welfare expenses	437503	223385993	212927611
Leave Salary & Pension Contribution	437504	2223657	1221316
Sub-total(a)		2764002128	2640178065
Less: Capitalized During the year	438103	2764002128	0
Sub-total(A)		0	2640178065
B. REPAIRS AND MAINTENANCE			
Building	437510	19336574	18498722
Machinery	437511	2845161	2435992
Others	437512	56813364	52256515
Rent	437514	99134254	94776844
Rates and taxes	437515	9868281	9642627
Insurance	437516	2015185	1980207
Security expenses	437517	3955479	3863360
Electricity Charges	437518	26553683	24912366
Travelling and Conveyance	437519	24880321	24369393
Expenses on vehicles	437520	20663168	19012950
Telephone, telex and Postage	437521	17835362	17125595
Advertisement and publicity	437522	6270489	6270489
Entertainment and hospitality expenses	437523	93652	93652
Printing and stationery	437524	10631317	10299806
Remuneration to Auditors	437552	49789	49789
Design and Consultancy charges:			0
- Indigenous	437526	2768679	2526541
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	109383064	27518974
Expenditure on land not belonging to corporation	437532	485118375	443557357
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	2448715	2448715
Losses on sale of assets	437530	166759	135800
Other general expenses	437525	34380779	31363344
Sub-total (b)		935212450	793139038
Less: Capitalized During the year	438102	935212450	0
Sub-total(B)		0	793139038
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	1115219050	990575323
c) Foreign loan	437542	0	0
d) Term loan	and 44	1270013844	1145625526
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	3299231	3046734
iii) Commitment fee	437547	2556708	2556708
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	28254180	28230379
Sub-total (c)		2419343013	2170034670
Less: Capitalized During the year	438105	2419343013	0
Sub-total (C)		0	2170034670



Particulars	Linkage	31.03.2013	31.03.2012
D. EXCHANGE RATE VARIATION (NET)			
I) ERV (Debit balance)	437550	30981580	19273920
Less: II) ERV (Credit balance)	437551	-10848767	-10848767
Sub-total (d)		<u>20132813</u>	<u>8425153</u>
Less: Capitalized During the year	438108	20132813	0
Sub-total(D)		<u>0</u>	<u>8425153</u>
E. PROVISIONS			
Sub-total(e)	437561	530167547	530167547
Less: Capitalized During the year	438106	530167547	0
Sub-total(E)		<u>1060335094</u>	<u>530167547</u>
F. DEPRECIATION & AMORTISATION			
Sub-total (f)	437560	208555350	202459857
Less: Capitalized During the year	438104	208555350	0
Sub-total(F)		<u>0</u>	<u>202459857</u>
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	11153890	8989881
Less Prior period income	437579	1173562	1173562
Sub-total (g)		9980328	7816319
Less: Capitalized During the year	438107	9980328	0
Sub-total (G)		<u>0</u>	<u>7816319</u>
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	305873128	0
ii) Interest on loans and advances	437571	23479602	23479602
iii) Miscellaneous receipts	437572	55012258	54462014
iv) Profit on sale of assets	437573	53952	53952
v) Provision not required written back	437574	103333387	101998296
vi) Hire charges/ outturn on plant and machinery	437575	39414036	39414036
Sub-total (h)		<u>527166363</u>	<u>219407900</u>
Less: Capitalized During the year	438101	527166363	0
Sub-total (H)		<u>0</u>	<u>219407900</u>
I. C.O./Regional Office Expenses (i)			
Less: Capitalized During the year	438109	1551389275	1497217001
Sub-total(i)		<u>0</u>	<u>1497217001</u>
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		7911616541	7630029750
Less: Capitalized During the year		<u>7911616541</u>	<u>0</u>
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		0	7630029750
Note : 11.1 EDC (CLOSING BALANCE)		0	7630029750
Difference		0	0

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PARTICULARS	As at 31st March, 2013			As at 31st March, 2012		
	Long Term	Short Term	Total	Long Term	Short Term	Total
CAPITAL ADVANCES						
Secured (considered good)	-	-	-	-	-	-
Unsecured (considered good)						
- Against bank guarantee	149319	-	149319	97983336	-	97983336
- Others	69379303	-	69379303	188383153	-	188383153
Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision for expenditure awaiting utilisation certificate	10757744	-	10757744	-	-	-
Less : Provisions for doubtful advances	-	-	-	-	-	-
DEPOSITS	3048285	92377240	95425525	1900000	-	1900000
Less : Provision for Doubtful Deposits	-	-	-	-	-	-
LOANS & ADVANCES TO RELATED PARTIES						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
OTHER LOANS & ADVANCES						
Employees (Including accrued interest)						
- Secured (considered good)	17061193	4067991	21129184	9357422	2683110	12040532
- Unsecured (considered good)	692473	7922472	8614945	10141909	8182215	18324124
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to 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)	-	-	-	-	-	-
Advance to Government of Arunachal Pradesh						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
Other advances						
- Unsecured (considered good)	-	15000	15000	-	15000	15000
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful Other loans & advances	-	-	-	-	-	-
Advance Income tax & tax deducted at source	-	-	-	-	-	-
	79572829	104382703	183955532	307765820	10880325	318646145

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Explanatory Note of Note no. 13: -

i) PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS
Amount due at the end of the year

As at 31.03.2013

As at 31.03.2012

Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to ` Nil (Previous year ` Nil)

ii) Capital Advance (Secured - Considered Good) includes ` --- Crore (Previous Year ` --- Crore) secured on hypothecation of plant & machinery, which has since been taken over on rescinding of one of the contract. The plant & machinery so taken over has yet to be accounted for in the books. - For Parbat II

iii) Particulars of amount outstanding at end of period and maximum outstanding during the period from subsidiary/associates

	As at 31.03.2013		As at 31.03.2012	
	Maximum outstanding	Balance at end of year	Maximum outstanding	Balance at end of year
NHDC Limited		-		-
Loktak Downstream Hydroelectric Corporation Limited		-		-
Chenab Valley Power Projects Private Limited		-		-

Note no. 14 OTHER NON-CURRENT ASSETS

(Amount in `)

PARTICULARS	As at 31st March, 2013	As at 31st March, 2012
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 Account	-	-
	<u>-</u>	<u>-</u>

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Note no. 16 INVENTORIES

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(Amount in `)

PARTICULARS	As at 31st March, 2013	As at 31st March, 2012
(Valuation as per Accounting Policy No. 7)		
Stores and spares	37415193	-
Stores in transit/ pending inspection	<u>2063659</u>	<u>40078852</u>
Loose tools		-
Scrap Inventory		76201
Material at site		-
Material Issued to contractors/ fabricators		-
Inventory for Self Generated CERs/VERs		-
Less: Provision for Obsolescence & Diminution in Value		-
	<u>40155053</u>	<u>-</u>

Note no. 17 TRADE RECEIVABLES

(Amount in `)

PARTICULARS	As at 31st March, 2013	As at 31st March, 2012
Trade Receivables outstanding for a period exceeding six months (from the date they become due for payment)		
- Unsecured - Considered good		-
- Considered doubtful and provided		-
Other Trade Receivables		
- Unsecured - Considered good		-
- Considered doubtful and provided		-
Less: Provision for doubtful debts		-
	<u>-</u>	<u>-</u>

Explanatory Note: -

1) 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 ` Nil (Previous year ` Nil).

2) Trade Receivables include an amount of ` NIL Crore (Previous year ` NIL Crore) , being recoverable from M/s Delhi Transco Limited (erstwhile DESU) pertaining to period prior to Financial period 1996-97. The case for recovery of the same has been taken up through Ministry of Power with Ministry of Finance, Govt. of India. However, a provision for entire amount was made in the books during 2008-09 as an abundant precaution.

R. Nanda *[Signature]*



PARTICULARS		As at 31st March, 2013	As at 31st March, 2012
A	Cash and Cash Equivalents		
	Cash on hand		
i)	(includes stamps on hand of ` 0.00004 Crore, Previous year ` 0.0003 Crore)	114494	62782
ii)	Cheques, drafts on hand	-	-
iii)	Balances with banks		
	• With scheduled banks		
	- In current account - Self Insurance Fund		
	- Others	66853	-
	- In deposits account# - Self Insurance Fund		
	- IPO Proceeds		
	- Others		
	• With other banks		
	- In current account		
	Bank of Bhutan, Phuentsholing		
	- In deposits account#		
	# Deposits with maturity of three months or less		
B	Other Bank Balances		
	Balances with banks (Deposits with maturity of more three months but less than/upto 12 months)		
i)	• With scheduled banks		
	- In deposits account - Self Insurance Fund		
	- IPO Proceeds		
	- Others		
ii)	Deposit account-Unpaid Dividend		
iii)	Bank deposits with more than 12 months maturity		
	- Term Deposit-towards unutilised money out of IPO proceeds		
	- Term Deposit - Others		
	- Term Deposit-Self Insurance Fund Deposits with Banks		
		181347	62782

Explanatory Note: -

1) Out of the Initial Public Offering (IPO) proceeds of ` NIL Crore made during financial year 2009-10, sale proceeds of ` NIL Crore was paid to Ministry of Power, Govt. of India and ` NIL Crore was retained by company. Out of ` NIL Crore, a sum of ` NIL Crore has been utilised up to 31.03.2013 for re-couplement of capital expenditure already incurred from internal accruals on the projects specified for utilisation, the unutilised amount of ` NIL Crore has been invested in bank deposits as per extant investment policy of the company and ` NIL Crore recouped for meeting IPO expenditure.

2) Cash and Bank Balances include an amount of ` NIL Crore (Previous year ` NIL Crore) towards margin money kept with banks for opening Letter of Credit or similar facility, which is not available for use as on 31.03.2013.

3) Cash and Bank Balances include ` NIL Crore (Previous year ` NIL Crore), 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.

4) Cash and Bank Balances include ` NIL Crore (Previous Year ` NIL Crore) which is not available for use as on 31.03.2013 as the same has been kept as security for short term borrowing of equivalent amount. (Ref. Note No. 4)

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PARTICULARS	As at 31st March, 2013	As at 31st March, 2012
a) Interest accrued on:		
i) Loan to State Government in settlement of dues from customers		
ii) Deposits		
- IPO		
- Self Insurance		
- Other deposits		
iii) Others		
b) Receivable on account of unbilled revenue		
c) Interest recoverable from beneficiary		
d) Claims recoverables	1488784	2541630
Less: Provisions for doubtful claims	-	-
e) Others	1488784	2541630
f) Work In Progress	7889122	
Construction work in progress(on behalf of client)		
Consultancy work in progress(on behalf of client)		
g) Expenditure awaiting adjustment		
Less: Provision for project expenses write off sanction		
h) Losses awaiting write off sanction/pending investigation		
Less: Provision for losses pending investigation/awaiting write off sanction		
	9377906	2541630

Explanatory Note: -

1) Interest accrued on Loan to State Government in settlement of dues from customers includes ` NIL Crore (Previous year ` NIL Crore) on account of payment of incentive to M/s Delhi Transco Limited. The equivalent amount is appearing as liability under Other Current Liabilities (Note-9) since the issue of payment of Incentive to M/s Delhi Transco has not been resolved.

2) Provision toward doubtful claims Includes ` --- Crore (Previous Year ` --- Crore) toward interest recoverable on advance given to a contractor, not covered by adequate security. The contact in respect of said contractor has been rescinded during the year 2011-12. Advance given to said contractor has been adjusted by encashing the bank guarantees available with the company and the aforesaid interest recoverable has been provided as an abundant precaution. - Parbat II

3) Receivable on account of unbilled revenue represents i) Difference of grossing up of ROE ` NIL Crore (Previous Year ` NIL Crore) ii) J&K water cess ` NIL Crore (Previous Year ` NIL Crore) iii) RLDC Charges ` NIL Crore (Previous Year ` NIL Crore) iv) Tax adjustment ` NIL Crore (Previous year ` NIL Crore) v) MEA sales ` NIL Crore (Previous Year ` NIL Crore) and vi) Other ` NIL Crore (Previous Year ` NIL Crore).

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Note no. 20 REVENUE FROM OPERATIONS

(Amount in `)

PARTICULARS	For the year ended 31st March, 2013	For the year ended 31st March, 2012
A <u>SALES</u>		
SALE OF POWER	2830168657	-
Sales adjustment on a/c of Foreign Exchange	-	-
Rate Variation	-	-
Less : Tariff Adjustments	-	-
Less: Regulated Power Adjustment	15895880	-
Less : Income from generation of electricity - precommissioning (refer Note 29 H (a))	305873128	-
Sub total A	<u>2508399649</u>	-
B <u>ADVANCE AGAINST DEPRECIATION</u>		
During the year	-	-
Less : Written back during the year	-	-
Sub total B	<u>-</u>	-
C <u>OTHER OPERATING INCOME</u>		
Interest from Beneficiary States	-	-
	<u>-</u>	-
D <u>REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS</u>		
Contract Income	-	-
Revenue from Project management/ Consultancy works	6139041	-
Sub total C	<u>6139041</u>	-
TOTAL (A-B+C+D)	<u>2514538690</u>	-

Explanatory Note: -

1) Sales have been recognized as per final tariff notified by Central Electricity Regulatory Commission (CERC), except in respect of following power stations: -

a) Teesta V Power Station, in respect of which sales have been recognised based on provisional tariff as notified by CERC pending determination of final tariff of the power station.

b) Chamra III Power Station with installed capacity of 231 MW has come into commercial operation w.e.f. 30.06.2012 (two unit) & 04.07.2012 (one unit). Sales in respect of this power station have been recognised based on provisional tariff as notified by the CERC pending determination of final tariff of the power station.

c) Chutak Power Station with installed capacity of 44Mega Watt (MW) has come into commercial operation w.e.f. 29.11.2012 (three units) & 01.02.2013 (one unit). Pending approval of final tariff of the Power Station, sales in respect of this power station have been recognised to the extent of 85% of Annual Fixed Charge(AFC) claimed in the petition filed with CERC, keeping in view the principle of conservatism as the petition is subject to prudence check.

2) Sales includes ` NIL Crore (Corresponding Previous year ` NIL Crore) on account of earlier year sales arising out of finalisation of tariff in current year.

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 ` 4.17 Crore (Corresponding previous year ` NIL 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 ` Nil Crore has been adjusted against the outstanding dues of those beneficiaries.

4) For the purpose of recognizing sales for the year, Return on Equity (ROE) (a component of tariff) has been grossed up using Minimum Alternate Tax (MAT) rate of F.Y. 2012-13. The effect of same shall be accounted for at C.O. level after review of applicable rate of tax (MAT or Normal) for the year at the time of consolidation of accounts.

5) Sales includes ` NIL Crore (corresponding previous year ` NIL Crore) which is yet to be billed.

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 trueing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of ` NIL Crore (Corresponding Previous year ` NIL Crore) has been provided in the books during the year as an abundant precaution.



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PARTICULARS	For the year ended 31st March, 2013	For the year ended 31st March, 2012
A) Income from Non-Current Investments		
i) Trade		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest	-	-
Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
ii) Non-Trade		
- Dividend income -Mutual Fund	-	-
- Dividend income -Others	-	-
- Interest-(Self Insurance Fund)	-	-
B) Other Income		
i) Interest		
- Loan to State Government In settlement of dues from customers	-	-
- Loan to Government of Arunachal Pradesh	-	-
-Deposit Account -Self Insurance Fund - Indian Bank	-	-
-Deposit Account - Other than self insurance fund- Indian Bank	-	-
- Employee's Loans and Advances	1277793	1171983
- Others	-	8903756
ii) Late payment surcharge	5246535	-
iii) Net Gain/Loss on Sale of Mutual Fund	-	-
iv) Income From Sale Of Self Generated CERs/VERs	-	-
v) Profit on sale of assets	2611	60813
vi) Liability/ Provisions not required written back #	14005890	14879891
vii) Others	23841157	14671404
viii) Exchange rate variation	7422211	-
TOTAL	<u>51796197</u>	<u>39687847</u>
Add/(Less): C.O./Regional Office Expenses	16548131	10176488
TOTAL	<u>68344328</u>	<u>49864335</u>
Less: Income transferred to EDC	4186231	48430919
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	52065	-
Total carried forward to Statement of Profit & Loss	<u>64106032</u>	<u>1433416</u>
#Detail of Liability/Provisions not required written back		
a) Bad and doubtful debts		
b) Bad and doubtful advances / deposits		
c) Bad and doubtful claims		
d) Diminution in value of stores and spares		
e) Shortage in store & spares		
f) Provision for wage revision		
g) Provision for Committed Capital Expenditure		
h) Provision for losses pending investigation		
i) Provision for PRP / Incentive /Productivity Linked Incentive	10376184	
j) Provision for Superannuation/Pension Fund	2292847	
k) Others	<u>1336859</u>	<u>14879891</u>
	<u>14005890</u>	<u>14879891</u>

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PARTICULARS	For the year ended 31st March, 2013	For the year ended 31st March, 2012
A. GENERATION EXPENSES		
Consumption of stores and spare parts	-	-
Water Usage Charges	-	-
B. Direct Expenditure on Contract, Project Management and Consultancy Works		
C. REPAIRS & MAINTENANCE		
- Building	9001375	3836153
- Machinery	4371813	1452565
- Others	13558487	15337940
D. ADMINISTRATION EXPENSES		
Rent	20858810	17860849
Rates and taxes	1082974	2619628
Insurance	16781335	193600
Reimbursement towards claim from Self insurance fund	-	-
Security expenses	14264351	2919011
Electricity Charges	11933389	11450470
Travelling and Conveyance	2900205	2382675
Expenses on vehicles	5627832	5199070
Telephone, telex and Postage	3289358	3481489
Advertisement and publicity	1175605	1029816
Entertainment and hospitality expenses	45037	55050
Donation	-	-
Printing and stationery	1534176	1467157
Books & Periodicals	30218	42145
Consultancy charges - Indigenous	1610034	1017545
Consultancy charges - Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	59141827	1621610
Expenditure on land not belonging to company	46376615	35811837
Loss on sale of assets	30959	27627
Assets / claims written off	146	78
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	-
Rebate to customers	3582982	-
CSR/ Sustainable Development/ Community Development Expenses	18577917	7833050
Expenditure on Self Generated CERS/VERS	-	-
Other general expenses	16074926	7226883
Exchange rate variation	-	11892494
Audit expenses (Refer detail below)	67416	-
Directors' expenses	-	-
Research and development expenses	-	-
Expenses for Regulated Power	2392209	-
Less: - Exp Recoverable on Regulated Power	2392209	-
Sub-total	251917787	134758742
Add/(Less): C.O./Regional Office Expenses	36975765	38275205
Sub-total	288893552	173033947
Less: Amount transferred to EDC	164220159	163294766
Less: Recoverable from Deposit Works	85289	-
Total (A)	124588104	9739181



E. PROVISIONS			
Bad and doubtful debts provided	-	-	-
Bad and doubtful advances / deposits provided	-	-	-
Bad and doubtful claims provided	-	-	-
Diminution in value of stores and spares	3	-	274324
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 (CERSs)(VERs) Provided for	-	-	-
Sub-total	3		274324
Add/(Less): C.O./Regional Office Expenses	98761		(873)
Sub-total	98764		273451
Less: Amount transferred to EDC	-		273451
Less: Recoverable from Deposit Works	3711		-
Total (B)	95053		-
Total carried forward to Statement of Profit & Loss	Total (A) + (B)	124683157	9739181

Explanatory Note: -

1) Detail of audit expenses are as under: -

	As on 31.03.2013	As on 31.03.2012
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	0.01	-
Reimbursement of expenses	-	-
Total Audit Expenses	0.01	-

2) 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.



PARTICULARS	For the year ended 31st March, 2013	For the year ended 31st March, 2012
Salaries, wages, allowances	370404179	380000914
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	50426740	113817498
Staff welfare expenses	24894649	34512841
Leave Salary & Pension Contribution	-	-
TOTAL	445725568	528331253
Add/(Less): C.O./Regional Office Expenses	193713824	183260707
TOTAL	639439392	711591960
Less: Employee Cost transferred to EDC	166541276	709235936
Less: Recoverable from Deposit Works	476444	-
Total carried forward to Statement of Profit & Loss	472421672	2356024

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 ` 0.54 Crore (Corresponding Previous year ` 0.65 Crore) towards lease payments in respect of premises for residential use of employees.

2) Gratuity, Contribution to provident fund & pension scheme include contributions:

As on 31.03.2013

As on 31.03.2012

i) towards Employees Provident Fund

2.17

3.55

ii) towards Employees Defined Contribution Superannuation Scheme

1.93

2.21



Note no. 24 FINANCE COST

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(Amount in `)

PARTICULARS	For the year ended 31st March, 2013	For the year ended 31st March, 2012
a) Interest on:		
Government of India loan	-	-
Bonds	506732432	453041077
Foreign loan	-	-
Term loan	518229202	316505962
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
sub total	<u>1024961634</u>	<u>769547039</u>
b) Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	391681	462152
Royalty	-	-
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	2214049	3416053
sub total	<u>2605730</u>	<u>3878205</u>
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	<u>-</u>	<u>-</u>
Total	<u>1027567364</u>	<u>773425244</u>
Add/(Less): C.O./Regional Office Expenses	22602	42293
TOTAL	<u>1027589966</u>	<u>773467537</u>
Less: Finance Cost transferred to EDC	249317344	773466853
Less: Recoverable from Deposit Works	100	-
Total carried forward to Statement of Profit & Loss	<u>778272522</u>	<u>684</u>

Note no. 25 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in `)

PARTICULARS	For the year ended 31st March, 2013	For the year ended 31st March, 2012
Depreciation & Amortisation	781861930	22026541
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office Expenses	5227321	7180209
TOTAL	<u>787089251</u>	<u>29206750</u>
Less: Depreciation & Amortisation Expenses transferred to EDC	9380982	29114039
Less: Recoverable from Deposit Works	21480	-
Total carried forward to Statement of Profit & Loss	<u>777686789</u>	<u>92711</u>



Note no. 26 PRIOR PERIOD ITEMS (NET)

(Amount in `)

PARTICULARS	For the year ended 31st March, 2013	For the year ended 31st March, 2012
INCOME		
Sale of Electricity	-	-
Add: Advance Against Depreciation written back	-	-
Interest/Surcharge received from debtors	-	-
Others	-	381107
SUB TOTAL	-	381107
EXPENDITURE		
Salaries & Wages	1002341	745439
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization Expense	2164009	560756
Others	(2939100)	10490
SUB TOTAL	227250	1316685
TOTAL	227250	935578
Add/(Less): C.O./Regional Office Expenses	449870	478295
TOTAL	677120	1413873
Less: Prior Period Expenses transferred to EDC		
<i>Prior period expenses</i>	2186389	1788480
<i>Less Prior period income</i>	-	381107
<i>Total</i>	2186389	(1509269)
Less: Recoverable from Deposit Works	147	-
Total carried forward to Statement of Profit & Loss	(1509416)	6500

Note no. 27 TAX EXPENSES

(Amount in `)

	For the year ended 31st March, 2013	For the year ended 31st March, 2012
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Deferred Tax	-	-
Less: Recoverable	-	-

R. Nanda

[Signature]



Note no. 28 EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS

(Amount in `)

PARTICULARS	For the year ended 31st March,	For the year ended 31st March,
	2013	2012
A. DIRECT EXPENSES	-	-
EMPLOYEE BENEFITS EXPENSE	-	-
i) Salaries, Wages, Allowances and benefits	-	-
ii) Gratuity, Contribution to provident fund & pension scheme	-	-
iii) Staff welfare Expenses	-	-
B. REPAIRS & MAINTENANCE	-	-
- Buildings	-	-
- Machinery	-	-
- Others	-	-
C. ADMINISTRATION & OTHER EXPENSES	-	-
- Rent	-	-
- Travelling and Conveyance	-	-
- Expenses on vehicles	-	-
- Insurance	-	-
- Telephone, telex, and postage	-	-
- Advertisement and publicity	-	-
- Printing and Stationery	-	-
- Remuneration to Auditors	-	-
- Other Expenses	-	-
- Rates and taxes	-	-
- Security	-	-
- Electricity	-	-
- Contingencies	-	-
- Consultancy charges	-	-
D. Depreciation & Amortisation Expenses	-	-
E. Finance Cost	-	-
Loss on construction contracts	-	-
F. Provisions	-	-
Work-in-Progress	-	-
- Construction Contract	-	-
- Consultancy	-	-
G. C.O./Regional Office Expenses:	-	-
Other Income	-	(200620)
Generation, Administration and Other Expenses	-	303764
Employee Benefits Expense	-	1818604
Depreciation & Amortisation Expenses	-	92711
Finance Cost	-	684
Provisions	-	-
Prior Period Adjustment (Net)	-	6500
TOTAL EXPENDITURE	-	2021643
H. Less: Receipts and recoveries	-	-
Net expenditure during the year	-	2021643
I. Prior period Adjustments	-	-
Total	-	2021643



Note no. 29 EXPENDITURE DURING CONSTRUCTION FOR THE YEAR

(Amount in `)

PARTICULARS	For the year ended 31st March, 2013	For the year ended 31st March, 2012
A. EMPLOYEE BENEFITS EXPENSE		
i) Salaries, wages, allowances	90001028	379463494
ii) Gratuity and contribution to provident fund (including administration fees)	22362312	113817498
iii) Staff welfare expenses	10458382	34512841
iv) Leave Salary & Pension Contribution	1002341	-
Sub-total	<u>123824063</u>	<u>527793833</u>
B. REPAIRS & MAINTENANCE		
i) Building	837852	3836153
ii) Machinery	409169	298000
iii) Others	4556849	16492505
Sub-total	<u>5803870</u>	<u>20626658</u>
C. ADMINISTRATION & OTHER EXPENSES		
i) Rent	4357410	17860849
ii) Rates and taxes	225654	2619628
iii) Insurance	34978	193600
iv) Security expenses	92119	2919011
v) Electricity Charges	1641317	11450470
vi) Travelling and Conveyance	510928	2333230
vii) Expenses on vehicles	1650218	5199070
viii) Telephone, telex and Postage	709767	3481489
ix) Advertisement and publicity	-	123055
x) Entertainment and hospitality expenses	-	-
xi) Printing and stationery	331511	1467157
xii) Remuneration to Auditors	-	-
Design and Consultancy charges:		
xiii) - Indigenous	242138	1017545
xiv) - Foreign	-	-
xv) Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	81864090	1621610
xvi) Expenditure on land not belonging to company	41561018	35811837
xvii) Land acquisition and rehabilitation	-	-
xviii) Loss on assets/ materials written off	-	-
xix) Losses on sale of assets	30959	27627
xx) Exchange rate variation	11707660	11892494
xxi) Other general expenses	3017435	6677995
Sub-total	<u>147977202</u>	<u>104696567</u>
D. FINANCE COST		
i) Interest on :		
a) Government of India loan	-	-
b) Bonds	124643727	453041077
c) Foreign loan	-	-
d) Term loan	124388318	316505962
ii) Bond issue/ service expenses	252497	462152
iii) Commitment fee	-	-
iv) Guarantee fee on loan	-	-
v) Other finance charges	23801	3416053
Sub-total	<u>249308343</u>	<u>773425244</u>
E. PROVISIONS		
Sub-total	-	274324
F. DEPRECIATION AND AMORTISATION EXPENSES		
Sub-total	<u>6095493</u>	<u>22026541</u>
G. PRIOR PERIOD EXPENSES		
Prior Period Expenses	2164009	1316685
Less: Prior Period Income	-	381107
Sub-total	<u>2164009</u>	<u>935578</u>



H.	LESS: RECEIPTS AND RECOVERIES			
a)	Income from generation of electricity – precommissioning		305873128	
b)	Others			
i)	Interest on loans and advances			8903756
ii)	Miscellaneous receipts	550244		10991678
iii)	Profit on sale of assets			
iv)	Exchange rate variation (Credit)			
v)	Provision/Liability not required written back	1335091		14879891
vi)	Hire charges/ outturn on plant and machinery		1885335	3679726
	Sub-total		307758463	38455051
I.	C.O./Regional Office Expenses:			
i)	Other Income		(2300896)	(9975868)
ii)	Generation, Administration and Other Expenses		10439087	37971441
iii)	Employee Benefits Expense		42717213	181442103
iv)	Depreciation & Amortisation Expenses		3285489	7087498
v)	Finance Cost		9001	41609
vi)	Provisions			(873)
vii)	Prior Period Adjustment (Net)		22380	471795
	Sub-total		54172274	217037705
	GRAND TOTAL (A+B+C+D+E+F+G+I-H)		281586791	1628361499

R. Gupta

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Note No. - 30 - Other Explanatory Notes to Accounts

1. a) Contingent Liabilities as on: -

(Rs in Crore)

Description	Opening Balance 01/04/2012	Closing Balance 31/03/2013
Claims against the Company not acknowledged as debts in respect of		
-Capital Works	258.56	464.18
-Land Compensation Cases	0.04	0.06
-Others	22.59	17.99
-Disputed Income Tax Demand	NIL	NIL
-Disputed Sales Tax Demand	NIL	NIL
-Disputed Service Tax Demand	NIL	NIL
-Others	NIL	NIL
Total	281.19	482.23

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- 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) Contingent liabilities towards capital work includes claims of contractors regarding 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 the provisions of the respective contracts or are lying at Arbitration Tribunal.
- d) The Contingent Liability under the head "Capital Works" includes Rs. NIL Crore (previous year Rs. NIL Crore), towards arbitration awards received against the company as outflow is not considered probable in respect of these awards as the same stands challenged/decided to challenged in the court of law.
- e) It is not practicable to disclose the uncertainties relating to any outflow.
- f) There is a possibility of reimbursement to Corporation, of Rs. 1.23 Crore (Previous year Rs. 5.70 Crore) towards above contingent liabilities.



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- g) An amount of Rs. 9.35 Crore (Previous year Rs. 9.24 Crore) stands paid towards above contingent liability and is being shown as Current Assets.
2. Estimated amount of contracts remaining to be executed on capital account and not provided for Rs. 27.45 Crore (Previous year Rs.23.33 crore)
3. Pending approval of the competent authority, provisional payments / provision made towards executed quantities of some of the items beyond the approved quantities as also for extra items totalling to Rs. 4.41 Crore (Previous year Rs. 3.90 Crore), are included in Capital Work-in-Progress/Fixed Asset.
4. a) Balances shown under Material issued to contractors, claims recoverable including insurance claims, advance 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 F.Y. 2010-11 Company had received an opinion from the Expert Advisory Committee of the Institute of Chartered Accountants of India (EAC of ICAI) and as per opinion of EAC, expenditure incurred for creation of assets not within the control of company should be charged to profit & loss account in the year of incurrence itself, consequent upon withdrawal of Guidance Note on Expenditure During Construction. The Company has represented to the EAC of ICAI that such expenditure, being essential for setting up of a hydro project, should be allowed to be capitalised. Company is further of the view that capitalization of such expenditure is supported by Exposure Draft on Limited Revision to AS-10 and Guidance Note on Rate Regulated Entity issued by ICAI. Pending receipt of further opinion from the EAC, revision in AS-10 and implementation of guidance note on rate regulated entity, the accounting treatment as per existing accounting practices / policies has been continued. In view of above Rs. 6.43 Crore (Previous year Rs. NIL crore) (WDV) and Rs. NIL Crore (Previous year Rs. 5.86 crore) is appearing under the Tangible Asset (Note No.10.1) and capital work in progress (Note No. 11.1) towards creation/construction of such assets. In addition, a sum of ` NIL Crore (Previous year ` NIL crore) is also appearing in Expenditure during Construction under Capital work in progress (Note no. 11.1).
6. The effect of foreign exchange fluctuation during the period is as under:

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(Rs. in Crore)

	For the period ended 31.03.2013	For the period ended 31.03.2012



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(i)	Amount charged to Profit and Loss Account excluding depreciation (as FERV)	0.74 (Gain)	NIL
(ii)	Amount charged to Profit and Loss Account excluding depreciation (as Borrowing Cost)	NIL	NIL
(iii)	Amount charged to Expenditure During Construction (as FERV)	NIL	1.19 (Loss)
(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

7. Following Accounting policies have been introduced/ modified/ deleted during the year ended 31.03.2013:

Policy No.	Description	Impact on Profit for the year
Policy No. 2.6	Policy has been reworded to have a better disclosure.	NIL Impact
Policy No. 2.7	New policy on impairment of assets has been introduced to incorporate the practice into policy.	NIL Impact
Policy No. 10.2	Policy has been reworded to have a better disclosure.	NIL Impact
Policy No. 5.5	Policy has been reworded to have a better disclosure of the practice.	NIL Impact
Policy No. 11.2	Policy has been deleted as it become redundant in the present scenario as direct consumption of power generated by a power station of company is not allowed.	NIL Impact

8. Provisions for employee's benefits under the provisions of Accounting Standard 15 (Revised 2005) for the period ended 31st March 2013 shall be updated at Corporate Office level.
9. Accounting for Sale of Power, Interest from Beneficiary States, Surcharge, Interest on Power Bonds/ LTA to Beneficiary States, Interest on Borrowings and other Finance charges etc. have been accounted for on the basis of debit/ credit advice received from Corporate Office.



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10. a) Electricity generation is the principal business activity of the Corporation. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard - 17 on Segment Reporting notified by The Companies Accounting Standard Rules, 2006.
- b) The Corporation has power stations located within the country and therefore, geographical segments are inapplicable.
11. The impairment analysis of assets shall be carried out at Corporate Office and impact thereof, if any, shall be accounted for in consolidated accounts.
12. a) During the period ended 31.03.2013, an amount of ` NIL/- Crore (Previous period ` NIL/- Crore) has recognised towards sale of -NIL nos. (Previous period NIL nos.) of Certified Emission Reduction (CERs)/ Verified Emission Reduction (VERs).
- b) As on 31.03.2013, NIL nos. (Previous period NIL nos.) CERs/VERs held as inventory, the valuation of which has been done on lower of weighted average cost or net realisable value.
- c) As on 31.03.2013, NIL nos. (Previous period NIL nos.) CERs/VERs are under certification.
- d) Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year is NIL.

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(` in Crore)

		For period ended 31.03.2013	For period ended 31.03.2012
13.	a)* Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	- -	0.61 -
	b)* Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	- -	- -
	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.

As per



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14. Disclosure requirement as per Accounting Standard - 7 on Construction Contracts notified by The Companies Accounting Standard Rules, 2006 is as follows: -

Sl. No.	Particulars	As on 31/03/2013			As on 31/03/2012		
		Amount (Completed Contract) (in `)	Amount (Un-completed Contract) (in `)	Total (in `)	Amount (Completed Contract) (in `)	Amount (Un-completed Contract) (in `)	Total (in `)
i	Direct Cost incurred till last Financial Year	0	0	0	0	0	0
ii	Direct Cost incurred during the period	0	0	0	0	0	0
iii	Cumulative Direct Cost incurred till reporting date (i+ii)	0	0	0	0	0	0
iv	In-direct Cost incurred till last Financial Year	0	0	0	0	0	0
v	In-direct Cost incurred during the period	0	40926938	40926938	0	0	0
vi	Cumulative In-direct Cost incurred till reporting period (iv+v)	0	40926938	40926938	0	0	0
vii	Profit/(Loss) recognised till last Financial	0	0	0	0	0	0

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	Year						
viii	Profit/(Loss) recognised during the reporting period	0	6139041	6139041	0	0	0
ix	Cumulative Profit/(Loss) recognised till reporting period (vii+viii)	0	6139041	6139041	0	0	0
x	Total Amount of up-to-date advance received from agency on behalf of which contract is executed (without adjusting the value of work done up-to-date)	0	53600000	53600000	0	0	0
xi	Amount of retention i.e. Security deposits deducted by the contractees/agency on whose behalf NHPC is executing the work/ assignment.	0	0	0	0	0	0

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A. K. Kulkarni

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15. Disclosure as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is as follows:-

(` in Crore)

(i)	Principal amount <i>remaining unpaid</i> to Micro, small & medium enterprise.	NIL
(ii)	Interest accrued on principal amount remaining unpaid as (i) above	NIL
(iii)	Amount of Interest <i>paid</i> during the year 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 year	NIL
(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

14. Statutory dues which have not been deposited on account of any dispute:-

Statue	Nature	Forum at which case is pending	` in Crore
	Income Tax		NIL
	Sales Tax		NIL
	Custom Duty		NIL
	Service Tax		NIL
	Any other levies		NIL

15. Corresponding figures for year / Opening balances have been regrouped/re-arranged/re-cast wherever necessary.



K. K. K.

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16. Consequent to the commissioning of the Project after filling of the water conductor system, some seepage was noticed in hill slopes above village Moukhari adjoining areas of switchyard and surge shaft which has affected the houses and fields of the local habitants of village Moukhari. As such, the affected land of village Moukhari is proposed to be acquired by Chamera-III Power Station by compensating the villagers. The unit has estimated that an expenditure of Rupees 840 lacs (Rupees Eight Hundred and forty lacs only) may have to be incurred towards acquisition of land and payment of compensation.
17. The cost of rectification to prevent the seepage has not yet been ascertained. The unit is of the view that, expenditure incurred, if any, covered under the contract is recoverable from the contractor for which the Bank Guarantee is available.



K. S. Nanda
SM(A)



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**DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS
AGAINST THE PROJECT NOT ACKNOWLEDGED
AS DEBTS AS ON 31.03.2013**

PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
Capital Works					
(i) Claim for compensation of additional cost incurred by M/s. HCC Limited due to extension of BOQ for execution of work.	M/s. HCC Limited	146,137,054	21.01.2010 to 31.07.2012	EOT has been granted to M/s. HCC Limited upto 15.05.2011 EOT beyond 15.05.2011 has not yet been approved by the competent authority.	The claim case is under Arbitration. The latest meeting of the Arbitration case was held on 13.04.12. The next hearing is due on 20.07.13. The case is in preliminary stage of proceedings.
(ii) Claim for additional cost incurred by HCC on account of disruption / suspension of operation of crusher at Adit-II.	M/s. HCC Limited	27,444,773	21.01.2010 to 07.09.2011	The case on account of disruption / suspension of operation of crusher at Adit-III was referred to the standing Committee. Standing Committee explained to the contractor that making arrangement of land for infrastructure and MOC for erection of crusher at Adit-III falls under the obligation of HCC, as such in view of clause 84 and 44.1 (d) the claim is not tenable.	Presently the case is in Arbitration. M/s HCC submitted its Statement of claim on 13.12.12. Statement of defence filed on 28.02.13. The latest meeting was held on 28.02.2013. The next hearing is on 30.04.13 and 01.05.13. The case is in preliminary stage of proceedings.
(iii) Rate revision of concreting in HRT geological overbreak (BOQ Item no D9.1.2.2) (Deviated items)	M/s. HCC Limited	368,869,756	-	The case was rejected by the newly constituted standing committee after examination and thereafter was further referred to Contract division wherein it was categorically rejected and same was intimated to the contractor with the opinion that since the contractor was to execute the work as per BOQ rate if deviated quantity is within 25 % i.e in line with clause no. 52.2 of COPA. As such, revised rate should be applicable for actual quantity less 125% of quantity stated in BOQ.	Presently the case is in Arbitration. M/s HCC submitted its Statement of claim on 13.12.12. Statement of defence filed on 28.02.13. The latest meeting was held on 28.02.2013. The next hearing is on 30.04.13 and 01.05.13. The case is in preliminary stage of proceedings.
(iv) Rate revision of Surge Shaft reinforcement (BOQ Item no E 11.1) (Deviated items)	M/s. HCC Limited	168,511,699	-		
(v) Rate revision of reinforcement steel at Dam (BOQ Item no B 9.2.1) (Deviated items)	M/s. HCC Limited	148,902,784	-		
(vi) M25 A40 concrete in pipers, breast wall, bucket etc. (BOQ Item no D 9.2.1) (Deviated items)	M/s. HCC Limited	276,505,065	-		
(vii) Reimbursement of Service Tax discharged by HCC	M/s. HCC Limited	190,204,309	Sept 2006 to March 2011	The case for reimbursement of service tax is not tenable and has already been turned down by contract division, Corporate Office with the opinion that the contractor did not discharge his service tax liability under abatement scheme (indivisible contract) but under alternative scheme of 'gross value of services' and availed CENVAT credit for discharging service tax liability.	Presently the case is in Arbitration. M/s HCC submitted its Statement of claim on 13.12.12. Statement of defence filed on 28.02.13. The latest meeting was held on 28.02.2013. The next hearing is on 30.04.13 and 01.05.13. The case is in preliminary stage of proceedings.
(viii) Reimbursement of amounts wrongly withheld by the respondent	M/s. HCC Limited	10,672,337	08.11.2005 to 31.01.2011	The claim for the aforesaid, not tenable, was informed to HCC on account of defiance of contractual obligation leading to delay in taking of the project access roads on part of HCC which thereby caused incurring of additional costs on such works to the project which otherwise was avoidable had HCC taken over all such works of project access roads on time. In cognizance of above factors, as a Management decision, the project recovered such differential costs amounting to Rs. 78.73 lacs from M/s HCC.	Presently the case is in Arbitration. M/s HCC submitted its Statement of claim on 13.12.12. Statement of defence filed on 28.02.13. The latest meeting was held on 28.02.2013. The next hearing is on 30.04.13 and 01.05.13. The case is in preliminary stage of proceedings.
(ix) Reimbursement of Additional cost due to Subsequent Legislation	M/s. HCC Limited	853,168,683	Jan'2008 to June'2012	The case for payment of additional cost to the Contractor due to abnormal increase in minimum rate of wages not covered by the Price Adjustment has not been considered by the project which was thereafter informed to HCC in cognizance of the fact that the claim of the contractor is admissible under 70.7 of COPA and not under 53 of GCC wherein the Price Adjustment formula under the said clause shall compensate any increase/decrease in minimum wages though "All India Consumer Price Index for wages of Industrial Workers" may not correspondingly increase or decrease in relation to minimum wages in Himachal Pradesh.	Presently the case is in Arbitration. M/s HCC submitted its Statement of claim on 13.12.12. Statement of defence filed on 28.02.13. The latest meeting was held on 28.02.2013. The next hearing is on 30.04.13 and 01.05.13. The case is in preliminary stage of proceedings.
(x) Reimbursement of Building and Other Construction Worker Cess.	M/s. HCC Limited	63,507,657	April 2008 to March 2012	The claim for reimbursement of 1% cess under Building and other construction workers welfare Cess Act 1966 was found not tenable by NHPC under "subsequent legislation provisions u. the contract" which was informed to HCC vide letter no. NH/CH-III/Tech./81 (PH)/2011-523 dated 07.12.2011	Presently the case is in Arbitration. M/s HCC submitted its Statement of claim on 13.12.12. Statement of defence filed on 28.02.13. The latest meeting was held on 28.02.2013. The next hearing is on 30.04.13 and 01.05.13. The case is in preliminary stage of proceedings.



(xi) Reimbursement of extra cost due to extension of time (1 st time Extension) 22.10.2010-31.08.2011	M/s Alstom Limited	203,000,000	2011-12	The cost claim is not in accordance with the contract agreement hence not acceptable	The admissibility of claim is under examination by the committee constituted by the CMD in the month of March 2013
(xii) Reimbursement of extra cost due to extension of time (2 nd time Extension) 01.09.2011-31.10.2011	M/s Alstom Limited	125,000,000	2011-12	The cost claim is not in accordance with the contract agreement hence not acceptable	The acceptance/rejection of claim submitted by the Contractor is under examination at Project Level
(xiii) Reimbursement of extra cost due to extension of time (3 rd time Extension) 01.11.2011-30.06.2012	M/s Alstom Limited	88,000,000	2012-13	The cost claim is not in accordance with the contract agreement hence not acceptable	The acceptance/rejection of claim submitted by the Contractor is under examination at Project Level
(xiv) Suspension of commissioning 22.12.2011 to 05.05.2012	M/s Alstom Limited	17,800,000	2012-13	The period concerned has been already covered under 2nd and 3rd claim hence not acceptable	The acceptance/rejection of claim submitted by the Contractor is under examination at Project Level
(xv) Suspension of commissioning 16.04.2012 to 05.06.2012	M/s Alstom Limited	14,200,000	2012-13		The claim of the contractor has been rejected by the committee constituted (having members of project & corp. Office) for examination of the claim. The rejection is communicated to the Contractor by the Engineer in charge. The contractor has again raised the claim by giving actual amounts incurred towards the advancement of Project. The acceptance/rejection of claim submitted by the Contractor is under examination at Project Level
(xvi) Additional costs incurred towards for Advancement of Project	M/s Alstom Limited	100,458,570	2011-12	There is no provision in contract agreement for reimbursement of such cost	
SUB TOTAL		4,641,854,184			
Land Compensation					
(i) Claim u/s 54 of L.A. Act. for enhancement of compensation against land acquired by the project through LAO Chamba.	Sh. Devinder Kumar	562,599	2009-10	The case filed against State of H.P through Collector Chamba and the Collector Land Acquisition CHEP-III. The project was made a party to it. Further the land was acquired through LAO Chamba.	The case is pending before the High Court Shimla. The claim has been updated considering provisional interest @ 9% p.a.
SUB TOTAL		562,599			
Others					
(i) Cess deposited under the Building & Other Construction Worker's Welfare Cess Act	Labour officer cum cess assessment officer	92,377,240	2010-11	The demand raised by the assessing authority was against the provisions of the Act	Rupees 9,23,77,240/- was deposited with Labour Officer Cum Assessing Authority under protest towards cess under Building & Other Construction Worker's Welfare Cess Act. However, the Project appealed to the Appellate Authority for reassessment. Upon considering the appeal the appellate authority has passed the order that order passed by Labour Officer Cum Assessing Authority was not reasonable and not based on merit as per the provision of the Act. Accordingly, Appellate Authority has set aside the assessment order of the Assessing Authority and directed Assessing Authority to proceed further with the case as afresh. The hearing of reassessment in the Office of Labour Officer-Cum-Assessing Officer Cum-Cess Collector, Zone Chamba District, Chamba has been fixed on 20th May 2013. The above amount deposited by Project has been shown under Current Assets (Note No. 13- Deposit with Govt. Deptt.)
(ii) Claim under Payment of Wages Act by HCC Labour.	Tuku Sethi	133,700	2008-09	The labour was engaged by M/s. HCC through their Sub-Contractor	The case is pending at CJM Behrampur Orissa.
(iii) Claim under payment of Wages Act.	Smt. Mamini Rana	123,300	2008-09	Smt. Mamini Rana's husband was a labour engaged by M/s. HCC through their sub-contractor	The Case is pending at CJM Behrampur Orissa.
(iv) Claim against damages to Houses and properties.	District Administration, Chamba	5890529	2009-10	Not acceptable by the Project as the said damages to Houses and properties are not due to construction of project.	Assessment report Vide letter no 1478 dated 29.04.2009 from Deputy Commissioner, Chamba regarding damage to 11 houses, losses to apple orchard, & water sources/schemes of IPH Department in Chamba Sub division due to construction of project Project has taken up the matter with District Administration, Chamba vide letters dated 07.01.2010, 01.02.2010 & 02.06.2010 and informed that damages had not occurred due to construction of this project. However it has been proposed to carry out the assessment on causes for these damages through an independent agency. The matter was also discussed in meetings of Local Area Development Committee held on 11.11.2009, 11.01.2010, 09.06.2010, 23.09.2010 chaired by Deputy Commissioner, Chamba. Decision of District Administration. The said report is still awaited

(vi) Claim against damages to Houses and properties.	District Administration, Chamba	17512146	2009-10	Not acceptable by the Project as the said damages to Houses and properties are not due to construction of project.	Assessment report Vide letter no.4928 dated 16.11.2009 from ADM Bharmour regarding damage to houses of 745 persons/families in Bharmour Sub division due to construction of project. Project has taken up the matter with District Administration, Chamba vide letters dated 07.01.2010, 01.02.2010 & 02.06.2010 and informed that damages had not occurred due to construction of this project. However it has been proposed to carry out the assessment on causes for these damages through an independent agency. The matter was also discussed in meetings of Local Area Development Committee held on 11.11.2009, 11.01.2010, 09.06.2010, 23.09.2010 chaired by Deputy Commissioner, Chamba. Decision of District Administration. The said report is still awaited.
(vii) Claim against damages to Houses and properties.	District Administration, Chamba	10850980	2009-10	Not acceptable by the Project as the said damages to Houses and properties are not due to construction of project.	Assessment report Vide letter dated 27.11.2009 from SDO (C), Chamba vide letter dated 27.11.2009 regarding damage to 311 houses in Chamba Sub division due to construction of project. Project has taken up the matter with District Administration, Chamba vide letters dated 07.01.2010, 01.02.2010 & 02.06.2010 and informed that damages had not occurred due to construction of this project. However it has been proposed to carry out the assessment on causes for these damages through an independent agency. The matter was also discussed in meetings of Local Area Development Committee held on 11.11.2009, 11.01.2010, 09.06.2010, 23.09.2010 chaired by Deputy Commissioner, Chamba. Decision of District Administration. The said report is still awaited.
(viii) Claim for recovery on account of damage caused to the house & land	Sh. Pratap Chand	184,285	2008-09	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(viii) Claim for recovery on account of damage caused to the house & land	Sh. Ved Prakesh	207,874	2010-11	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(ix) Claim for recovery on account of damage caused to the house & land	Sh. Dinesh Kumar	162,582	2010-11	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(x) Claim for recovery on account of damage caused to the house	Sh. Brij Lal	47,430	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xi) Claim for recovery on account of damage caused to the house	Sh. Punnu Ram	108,388	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xii) Claim for recovery on account of damage caused to the house	Sh. Gurbachan Singh	81,768	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xiii) Claim for recovery on account of damage caused to the house	Sh. Dev Dutt	78,484	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xiv) Claim for recovery on account of damage caused to the house	Sh. Kartar Singh	112,140	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xv) Claim for recovery on account of damage caused to the house and shop	Sh. Tilak Raj	157,260	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xvi) Claim for recovery on account of damage caused to the house	Sh. Fenchu Ram	154,030	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xvii) Claim for recovery on account of damage caused to the house	Smt. Leela	1,331,123	2012-13	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xviii) Claim for recovery on account of damage caused to the apple crop	Sh. Ujjwal & Others	562,500	2012-13	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xix) Claim for recovery of Security Deposit against the work executed for construction of the Protection work.	Sh. Tara Chand	28,811	2010-11	NHPC has refuted the claim	The case is pending before the District Judge Chamba.
(xx) Claim for recovery on account of damage caused to the house & land	Sh. Hem Raj	200,000	2012-13	NHPC has refuted the claim	The case is pending before the District Judge Chamba.



(xxi) Claim for cost of fence post under Revised CAT plan.	HP Forest Deptt.	51,266,000	2008-09	The payment under CAT plan was already paid to the Forest Deptt. as approved earlier. Now the Forest Deptt. has raised the claim for additional amount as it was not included in the earlier approved CAT Plan.	Sh. Avay Shukla, Additional Chief Secretary (Forests), Govt. of H.P. appointed by Hon'ble High Court, H.P. in CWPII No.24/2009 to monitor environmental compliance of hydel projects visited project on 13.07.2010 and in a meeting at project it was decided that the CAT Plan having been prepared and finalized by the Forest Department, Govt. of H.P. and approved by Govt. of India no additional amount can be charged from project at this stage. It was further advised by him that any item missed during preparation of estimate by Forest Department shall be adjusted by reducing the physical targets of other activities under CAT Plan.
(xxii) Claim of reimbursement of Sales Tax on cost of fence posts under compensatory afforestation	HP Forest Deptt.	545,571	2008-09	The forest department has raised the claim based on the observation raised by their auditor.	HP forest Department has been requested for verification whether or not the same has been included in the original sanctioned cost estimate.
(xxiii) Claim on a/c of revised compensatory afforestation scheme.	HP Forest Deptt.	5,493,900	2008-09	The Forest Deptt. has submitted the revised compensatory Afforestation Scheme after release of payment as per originally approved scheme. The revised Scheme is yet to be approved by the competent authority.	Project has rejected the claim vide letter no. NH/CH-III/Forest/CA/06/100 dated 15.05.2006 stating that fund was released as per estimate submitted by H.P. Forest Department and revision at later stage is not acceptable.
(xxiv) Damage bill on account of dumping of muck at various dumping sites	HP Forest Deptt.	72,362,265	2008-09	The project has requested for withdrawal of this claim and requested the department for joint inspection of dumping sites.	Committee has been constituted by district CFO Chamba for verification of dumping sites. In case the claim has to be paid by the NHPC as a Principal Employer, the same will be recovered from NHPC Ltd.
	SUB TOTAL	179,972,296			
	TOTAL	4,822,389,079			



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Note	Particulars	Linkage	31.03.2013	31.03.2012
Note no. 3	RESERVE AND SURPLUS			
	CAPITAL RESERVE	130101	0	0
	SHARE PREMIUM ACCOUNT	130601	0	0
	BOND REDEMPTION RESERVE	130401	0	0
	SELF INSURANCE RESERVE	130501	0	0
	GENERAL RESERVE	130701	0	0
	SELF INSURANCE FOR CONTINGENCIES	350801	0	0
	PROFIT AND LOSS ACCOUNT	970705	0	0
	PROFIT & LOSS ACCOUNT	130801	0	0
			0	0
	CLAIMS REIMBURSABLE FROM SELF	651020	1875064	0
Note no. 6	OTHERS LONG TERM LIABILITIES			
a)	Deposits/ Retention Money/Advances Received			
	SECURITY DEPOSIT-RETENTION MONEY-	310300	-2268628	-5242315
	SECURITY DEPOSIT-RETENTION MONEY-	310301	2187471	3731877
	SECURITY DEPOSIT-RETENTION MONEY-	310303	66000	18200
	SECURITY DEPOSIT/ RETENTION MONEY-	310305	15157	1492238
	SECURITY DEPOSIT/ RETENTION MONEY-	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-	310500	-3576046	-952801
	SECURITY DEPOSIT/ RETENTION MONEY-	310501	3576046	952801
	SECURITY DEPOSIT-RETENTION MONEY-	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-	310505	0	0
	SECURITY DEPOSIT-RETENTION MONEY-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-	318301	110158	3535080
	SECURITY DEPOSIT-RETENTION MONEY-	318303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-	318305	0	180405
	SECURITY DEPOSIT/ RETENTION MONEY-	318306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-	318501	236059	533535
	SECURITY DEPOSIT-RETENTION MONEY-	318503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-	318505	0	0
	SECURITY DEPOSIT-RETENTION MONEY-	318506	0	0
			346217	4249020
b)	Income received in advance			
	ADVANCE AGAINST DEPRECIATION	370101	0	0
			0	0
c)	DEFERRED FOREIGN CURRENCY	312001	0	0
d)	DEFERRED INCOME FROM FOREIGN	312002	0	0
Note no. 7	PROVISIONS			
	LONG TERM PROVISIONS			
a) i)	PROVISION FOR LEAVE ENCASHMENT	350403	0	0
			0	0
ii)	PROVISION FOR GRATUITY	350405	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0
			0	0
iii)	PROVISION FOR RETIRED EMPLOYEES	350407	0	0
			0	0
v)	PROVISION FOR COMPANYS CONTRIBUTION	350409	0	0
			0	0
vi)	PROVISION FOR TTA (BAGGAGE	350410	0	0
			0	0
vii)	PROVISION FOR Memento	350412	0	0
			0	0
b) i)	PROVISION FOR COMMITTED CAPITAL	351201	0	0
			0	0



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	SHORT TERM PROVISIONS			
a)	Provision for employee benefits			
i)	PROVISION FOR LEAVE ENCASHMENT	350413	0	0
ii)	PROVISION FOR GRATUITY	350415	0	0
	PROVISION FOR GRATUITY-LIC	350416	0	0
			0	0
iii)	PROVISION FOR RETIRED EMPLOYEES	350417	0	0
iv)	PROVISION FOR LEAVE TRAVEL CONCESSION	350418	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION	350408	0	0
			0	0
v)	PROVISION FOR COMPANYS CONTRIBUTION	350419	0	0
vi)	PROVISION FOR TTA (BAGGAGE	350420	0	0
vii)	PROVISION FOR MOMENTO ON	350422	0	0
viii)	PROVISION FOR WAGE REVISION	350401	5664465	6352658
	Less: PERSONAL ADJUSTABLE ADVANCE TO	660331	5664465	6352658
c)	PROVISION FOR INCENTIVE/ PLI IN LIEU OF	350402	0	44299938
	PROVISION FOR PRP - EXECUTIVE	350425	7024898	0
	PROVISION FOR PRP - SUPERVISOR	350426	1888274	0
	PROVISION FOR PLGI - WORKMEN	350427	7824845	0
	PROVISION FOR COMPANY'S OVERALL	350428	1770300	0
			18508317	44299938
	Less: ADVANCE FOR PRP			3110661
x)	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	72128893
b)	Provision- Others			
i)	Provision for Taxation			
	PROVISION FOR INCOME TAX	355101	0	0
	PROVISION FOR FRINGE BENEFIT TAX	355104	0	0
			0	0
ii)	PROPOSED DIVIDEND	355001	0	0
iii)	PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0
v)	PROVISION FOR WEALTH TAX	355102	0	0
v)	PROVISION FOR OTHER EXPENSES	350919	1899359	212571633
vi)	PROVISION FOR CONTINGENCIES	350301	0	0
vii)	Provision for Loss on Hedging Transactions	351301	0	0
viii)	Provision for Tariff Adjustments	350918	0	0
x)	PROVISION FOR SELF CONSUMPTION OF	350921	0	0
x)	Provision For Corporate Social Responsibility	351401	1315785	2124340
xi)	Provision For Committed Capital	351211	281624518	0
Note no. 8	TRADE PAYABLE - Sundry Creditors			
a)	Outstanding dues of micro and small scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL - MICRO &	310250	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL -	310434	0	0
			0	0
b)	Outstanding dues of medium scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL - MEDIUM	310251	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL -	310433	0	0
			0	0
c)	Others			
	SUNDRY CREDITORS-WORKS -OTHER THAN	310401	580321	0
		310407	0	0
	SUNDRY CREDITORS-SUPPLIERS OTHER	310411	2202952	716624
	SUNDRY CREDITORS-OTHERS-OTHER THAN	310431	33452139	8934324
	SUNDRY CREDITORS- OTHER THAN CAPITAL-	310432	0	0
	STORES PAYMENT CONTROL ACCOUNT	310450	0	0
	SUNDRY CREDITORS QUARTERLY	312102	0	0
	SUNDRY CREDITORS QUARTERLY	312103	0	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	SUNDRY CREDITORS-QUARTERLY	312104	0	0
			36235412	9650948
Note no. 9	Other Current Liabilities			
	Current maturities of long term debt			
	Bonds/ Debentures- Secured		0	0
	Bonds/ Debentures- Unsecured		0	0
	Term loans-From Banks-Secured		0	0
	Term loans-From Banks-Unsecured		0	0
	From other parties-Secured		0	0
	From other parties-Unsecured		0	0
			0	0
	Deposits			
	FIXED DEPOSITS-UNSECURED	228001	0	0
			0	0
	Interest accrued but not due on borrowings			
	INTEREST ACCRUED BUT NOT DUE-SECURED-	310801	0	0
	INTEREST ACCRUED BUT NOT DUE ON TERM	310802	0	0
	INTEREST ACCRUED BUT NOT DUE ON TERM	310803	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310804	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310805	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310808	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310809	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310810	0	0
	INTEREST ACCRUED BUT NOT DUE ON FIXED	310901	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310902	0	0
	INTEREST ACCRUED BUT NOT DUE ON TERM	310903	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310904	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310905	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310906	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310907	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310908	0	0
	INTEREST ACCRUED BUT NOT DUE ON	310909	0	0
			0	0
	Interest accrued and due on borrowings			
	INTEREST ACCRUED AND DUE ON M SERIES	210202	0	0
	INTEREST ACCRUED AND DUE ON O SERIES -	210203	0	0
	INTEREST ACCRUED AND DUE ON N SERIES-	210204	0	0
	INTEREST ACCRUED AND DUE ON TERM	210401	0	0
	INTEREST ACCRUED AND DUE ON TERM	210402	0	0
	INTEREST ACCRUED AND DUE ON TERM	210601	0	0
	INTEREST ACCRUED AND DUE ON TERM	210602	0	0
	INTEREST ACCRUED AND DUE ON SHORT	210801	0	0
	INTEREST ACCRUED AND DUE ON SHORT	210802	0	0
	INTEREST ACCRUED AND DUE ON SHORT	211001	0	0
	INTEREST ACCRUED AND DUE ON SHORT	211002	0	0
	INTEREST ACCRUED AND DUE ON LOANS	211601	0	0
	INTEREST ACCRUED AND DUE ON LOANS	211801	0	0
	INTEREST ACCRUED AND DUE ON LOANS	211802	0	0
	INTEREST ACCRUED AND DUE ON LOANS	212001	0	0
	INTEREST ACCRUED AND DUE ON FIXED	220201	0	0
	INTEREST ACCRUED AND DUE ON BONDS-	220401	0	0
	INTEREST ACCRUED AND DUE ON	220402	0	0
	INTEREST ACCRUED AND DUE ON TERM	220601	0	0
	INTEREST ACCRUED AND DUE ON TERM	220602	0	0
	INTEREST ACCRUED AND DUE ON TERM	220801	0	0
	INTEREST ACCRUED AND DUE ON TERM	220802	0	0
	INTEREST ACCRUED AND DUE ON SHORT	221001	0	0
	INTEREST ACCRUED AND DUE ON SHORT	221002	0	0
	INTEREST ACCRUED AND DUE ON SHORT	221201	0	0
	INTEREST ACCRUED AND DUE ON SHORT	221202	0	0
	INTEREST ACCRUED AND DUE ON LOANS	221401	0	0
	INTEREST ACCRUED AND DUE ON LOANS	221601	0	0
	INTEREST ACCRUED AND DUE ON LOANS	221602	0	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	INTEREST ACCRUED AND DUE ON LOANS	221801	0	0
			0	0
	Income received in advance			
	INCOME RECEIVED IN ADVANCE-ADVANCE	370102	0	0
			0	0
	UNPAID DIVIDEND	311515	0	0
	Liability against capital works/supplies			
	SUNDRY CREDITORS CAPITAL WORKS	310201	204310780	405505069
	SUNDRY CREDITORS FOR MATERIAL/	310203	1722036	3168873
	SUNDRY CREDITORS -OTHERS-CAPITAL-	310207	0	0
	SUNDRY CREDITORS -CAPITAL-FOREIGN	310208	61208831	106518149
	SUNDRY CREDITORS-QUARTERLY	312101	0	0
			267241647	515192091
	Deposits/ retention money			
	EARNEST MONEY DEPOSIT	310101	1949500	524000
	SECURITY DEPOSIT-RETENTION MONEY-	319301	2088209	196797
	SECURITY DEPOSIT-RETENTION MONEY-	319303	66000	18200
	SECURITY DEPOSIT/ RETENTION MONEY-	319305	15157	1311833
	SECURITY DEPOSIT/ RETENTION MONEY-	319306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-	319501	3329091	419266
	SECURITY DEPOSIT-RETENTION MONEY-	319503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-	319505	0	0
	SECURITY DEPOSIT-RETENTION MONEY-	319506	0	0
			7447957	2470096
	DUE TO SUBSIDIARIES	311901	0	0
			0	0
	UNSPENT AMOUNT OF DEPOSIT/ ADVANCE	330501	0	0
			0	0
	Bond application money	220399	0	0
			0	0
	Statutory dues payables			
	EMPLOYEES CONTRIBUTION TOWARDS EPF	311201	0	0
	CORPORATION CONTRIBUTION TOWARDS	311202	0	0
	EMPLOYEES CONTRIBUTION TOWARDS FPS	311203	0	0
	CORPORATION CONTRIBUTION TOWARDS	311204	0	0
	EMPLOYEES CONTRIBUTION TOWARDS EPS	311205	0	0
	CORPORATION CONTRIBUTION TOWARDS	311206	0	0
	OTHER STATUTORY DEDUCTIONS	311220	0	0
	Interest on belated EPS/FPS deposits from	311221	0	0
	EMPLOYEES CONTRIBUTION TOWARDS EPF	311222	0	0
	REFUND OF EPF ADVANCE (EC)-	311223	0	0
	REFUND OF EPF ADVANCE (MC)-	311224	0	0
	GPF RECOVERED AND PAYABLE TO OUTSIDE	311231	76101	76108
	EMPLOYEES CONTRIBUTION TOWARDS SUPE	311241	0	0
	CORPORATION CONTRIBUTION TOWARDS SL	311242	0	0
	COMPANY CONTRIBUTION TOWARDS GRATL	311243	0	0
	INCOME TAX DEDUCTED AT SOURCE-	311301	0	0
	INCOME TAX DEDUCTED AT SOURCE-	311302	674177	605969
	INCOME TAX DEDUCTED AT SOURCE-	311303	0	0
	INCOME TAX DEDUCTED AT SOURCE- RENT	311304	72272	80063
	INCOME TAX DEDUCTED AT SOURCE-	311305	0	0
	INCOME TAX RECOVERED-SERVICES	311306	113017	125174
	INCOME TAX DEDUCTED AT SOURCE-	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

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	Income Tax Deducted at Source-Perquisites	311312	0	0
	SERVICE TAX DEFERRED PAYABLE	311313	0	0
	PROFESSIONAL TAX	311401	0	0
	State Sales Tax/VAT -Work Contracts	311402	946582	1835160
	State Sales Tax/VAT -Others	311403	0	0
	ROYALTY	311404	57478	73267
	MUNICIPAL TAXES PAYABLE	311405	0	0
	LIABILITY FOR TURNOVER TAX RECOVERED	311406	0	0
	LIABILITY FOR OTHER STATE LEVIES	311407	151843	530177
			2091470	3325918
	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	78340	33283
	LIABILITY ON ACCOUNT OF PAY REVISION	310606	0	0
	SDA PAYABLE TO EMPLOYEES	310607	0	0
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	2844137	5427739
	PAYABLE TO EMPLOYEES - CONTROL A/C	310610	0	0
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	1324584	1685000
	WATER CHARGES PAYABLE	310702	0	0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	153142	95000
	RENT PAYABLE	310704	0	315361
	BOND ISSUE EXPENSES PAYABLE	310705	0	0
	BROKERAGE AND COMMISSION CHARGES	310706	0	0
	PAYABLE TO TRAVEL AGENTS	310707	0	0
	CONSULTANCY CHARGES PAYABLE	310708	285240	487500
	GUARANTEE FEES TO GOVERNMENT OF	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	310715	0	0
	LIABILITY FOR SHORT FALL OF INTEREST	311101	0	0
	PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0	0
	SALARIES AND WAGES PAYABLE CONTROL	311150	0	0
	EMPLOYEES CONTRIBUTION TOWARDS	311207	0	0
	EMPLOYEES CONTRIBUTION TOWARDS	311208	16000	16800
	EMPLOYEES CONTRIBUTION UNDER PAY	311209	0	0
	HBA RECOVERY AND PAYABLE TO BANK	311210	0	0
	LIC PREMIA RECOVERED AND PAYABLE TO	311211	0	0
	LIC PREMIA RECOVERED UNDER SALARY	311212	0	0
	POST OFFICE RECURRING DEPOSIT	311213	35500	40500
	Employees Contribution (EC) towards Social	311214	0	0
	Employers Contribution (ERC) towards Social	311215	0	0
	GIS RECOVERED AND PAYABLE TO OUTSIDE	311232	180	180
	ADVANCE RECOVERED AND PAYABLE TO	311233	0	0
	OTHER RECOVERIES FROM DEPUTATIONISTS	311240	0	0
	PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0	0
	DONATIONS TO OTHER FUNDS	311502	0	0
	LIABILITY FOR POST DATED INTEREST	311503	0	0
	LIABILITY FOR UNCLAIMED INTEREST ON L-	311504	0	0
	LIABILITY FOR POST DATED INTEREST	311505	0	0
	LIABILITY FOR UNPAID PUBLIC ISSUED	311506	0	0
	LIABILITY FOR UNPAID PRIVATE PLACEMENT	311507	0	0
	LIABILITY FOR DEPOSITING IN INVESTOR	311508	0	0
	LIABILITY FOR STALE CHEQUES	311509	3564	0
	DIVIDEND PAYABLE	311510	0	0
	LIABILITY FOR WHEELING CHARGES	311511	0	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	LIABILITY FOR INCENTIVE ON BONDS - SEB	311512	0	0
	LIAB. FOR POST DATED INTEREST WARRANT	311513	0	0
	LIAB. FOR POST DATED INTEREST WARRANT	311514	0	0
	MISCELLANEOUS LIABILITY	311601	0	0
	DEVELOPMENT SURCHARGE RECEIVED	320101	0	0
	OTHER ADVANCES RECEIVED	340101	0	0
	ADVANCE FROM BENEFICIARIES	340102	0	0
			4740687	8101363
	Advances against the deposit works			
	ADVANCE AGAINST DEPOSIT WORKS	330300	0	0
	ADVANCE AGAINST DEPOSIT WORKS	330301	0	0
	ADVANCE AGAINST DEPOSIT WORKS - NON	338301	0	0
	Advances against the deposit works	339301	0	0
			0	0
	AMOUNT RECOVERABLE ON DEPOSIT	651201	0	0
	Advances against cost of project/ contractees			
	ADVANCE FROM CONTRACTEES	330100	-13549761	-53600000
	ADVANCE FROM CONTRACTEES	330101	0	0
	ADVANCE FROM CLIENTS	330102	53600000	53600000
	DEPOSIT FROM CONTRACTEES	330200	0	0
	DEPOSIT FROM CONTRACTEES	330201	0	0
	DEPOSIT FROM CLIENTS	330202	0	0
	ADVANCE FROM CONTRACTEES - NON	338101	0	0
	ADVANCE FROM CLIENTS - NON CURRENT	338102	0	0
	ADVANCE FROM CONTRACTEES	339101	0	0
	ADVANCE FROM CLIENTS	339102	13549761	53600000
	DEPOSIT FROM CONTRACTEES - NON	338201	0	0
	DEPOSIT FROM CLIENTS - NON CURRENT	338202	0	0
	DEPOSIT FROM CONTRACTEES	339201	0	0
	DEPOSIT FROM CLIENTS	339202	0	0
			53600000	53600000
	Amount Recoverable in respect of Project	651301	47065979	0
	Provision Toward Amt Recoverable in r/o	350702	0	0
			47065979	0
	GRANTS IN AID-FROM GOVERNMENT-FOR	311701	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR	311702	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR	311703	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-	311801	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-	311802	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-	311803	0	0
			0	0
	Fixed Assets			
	Note no. 10.1 Tangible Assets			
	a) GROSS BLOCK			
	ASSET RECLASSIFICATION CONTROL	410001	0	0
	i) LAND- FREE HOLD	410101	11731279	7793054
	ii) LAND- LEASE HOLD	410111	0	0
	LAND- LEASE HOLD			
	iii) ROADS AND BRIDGES			
	ROADS	410201	256496661	300374171
	BRIDGES AND CULVERTS	410203	36264325	43911190
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			292760986	344285361
	iv) BUILDINGS-OTHERS			
	BUILDING CONTAINING HYDRO ELECTRIC	410301	770756818	0
	BUILDING CONTAINING WORKSHOP	410302	2	6012906



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	BUILDING CONTAINING TRANSMISSION	410303	258817211	0
	OFFICE BUILDINGS-PERMANENT	410304	3042897	3005049
	OFFICE BUILDINGS-TEMPORARY	410305	16	17735718
	STORES AND GODOWN BUILDINGS	410306	9	15638211
	TRANSIT CAMP AND FIELD HOSTEL	410321	747092	29953538
	SCHOOL BUILDINGS	410322	0	0
	HOSPITAL BUILDINGS	410323	0	0
	CLUB BUILDING	410324	0	0
	RESIDENTIAL BUILDING-PERMANENT	410325	101417207	109005934
	RESIDENTIAL BUILDING-TEMPORARY	410326	4	4340110
	CANTEEN BUILDING	410327	622361	289848
	BUILDINGS-OTHERS	410328	24164423	13585040
			1159568040	199566354
v)	RAILWAY SIDINGS	410501	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)			
	DAMS AND BARRAGES	410601	3458961535	0
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	7300995320	0
	PENSTOCKS	410605	102923049	0
	TAILRACE CHANNELS	410606	0	0
	TAILRACE TUNNELS	410607	278359222	0
	HYDROMECHANICAL WORKS-DAMS AND	410608	1255828608	0
	HYDROMECHANICAL WORKS-TUNNELS AND	410610	444443257	0
	HYDROMECHANICAL WORKS-TAIL RACE	410611	66150441	0
			12907661432	0
vii)	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	410701	1900430512	0
	GENERATOR STEP UP TRANSFORMER	410702	443495791	0
	OTHER POWER PLANT TRANSFORMER	410703	80352800	0
	COOLING WATER SYSTEMS	410704	188411685	0
	EHV SWITCHGEAR SYSTEMS	410705	688874485	0
	DC SYSTEMS/ BATTERY SYSTEMS	410707	48078575	0
	POWER AND CONTROL CABLES	410708	386563886	0
	AIR CONDITIONING AND VENTILATION	410709	204183446	0
	POWER LINE CARRIER COMMUNICATION	410710	0	0
	CONTROL, METERING AND PROTECTION	410711	264611335	0
	AUXILIARY AND ANCILLARY SYSTEMS	410712	165881128	0
	MISCELLANEOUS POWER PLANT	410713	472926749	0
	Capital Spares - Generating Plant and	410714	5516170	0
			4849326562	0
viii)	Plant and machinery- Sub station			
	SUBSTATION-TRANSFORMERS	410801	696213	562530
	TRANSFORMER KIOSKS, TRANSFORMER SUB	410802	0	0
	SWITCH GEAR INCLUDING CABLE	410803	0	0
	LIGHTENING ARRESTORS	410804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	0	0
	CONTROL, METERING AND PROTECTION	410806	0	0
	Capital Spares - Plant and Machinery-Sub	410807	0	0
			696213	562530
x)	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	410901	0	0
	TRANSMISSION LINES FOR SUPPLY OF	410903	0	0
	INTERNAL DISTRIBUTION LINES IN	410904	5413812	5105662
	STREET LIGHTING, ETC.	410905	1961123	2616327
	Capital Spares - Plant and Machinery-	410906	0	0
			7374935	7721989
xi)	Plant and machinery- Others			
	PLANT AND MACHINERY-OTHERS	411001	0	0
	DIESEL GENERATING SETS	411002	10798047	2782982



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Note	Particulars	Linkage	31.03.2013	31.03.2012
			10798047	2782982
(xi)	Construction Equipment			
	EXCAVATORS	411101	134420	1344200
	LOADERS	411102	0	0
	DUMPERS	411103	0	0
	TIPERS	411104	165874	1658737
	DOZERS	411105	473087	4730867
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES	411109	1410469	0
	CONCRETING EQUIPMENT	411110	0	0
	TUNNELING EQUIPMENT	411111	0	0
	PUMPS	411112	2424460	3649002
	DIESEL GENERATING SETS	411113	0	0
	WELDING SETS	411114	54119	196020
	AIR COMPRESSORS	411115	9580	191608
	DRILLING EQUIPMENT	411116	0	0
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	0	0
	OTHER EQUIPMENTS	411130	111055	332721
	Capital Spares - Construction Equipment	411131	0	0
			4783064	12103155
(xii)	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY	411201	13027524	12561519
	SEWERAGE AND EFFLUENT DISPOSAL	411202	4216993	4524217
	Capital Spares - Water Supply	411203	0	0
			17244517	17085736
(xiii)	Electrical installations			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	0	0
	POWER SUPPLY SYSTEM-ADMINISTRATIVE	411402	0	0
	Capital Spares - Electrical Installation	411403	0	0
			0	0
(xiv)	Vehicles			
	CARS	411501	286964	525314
	JEEPS-STATION WAGONS INCLUDING	411502	1517311	2308285
	PICK UP VAN	411504	0	0
	FIRE TENDERS	411505	1331830	0
	AMBULANCE	411506	762859	1159329
	BUSES	411507	151857	1518562
	TRUCKS/TANKERS	411508	1518509	843282
	TRAILERS	411509	0	0
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	0	0
	CYCLES	411512	0	0
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			5569330	6354772
(xv)	Aircraft/ Boats			
	AIRCRAFT	411601	0	0
	BOATS	411603	0	0
	HELICOPTER	411604	0	0
			0	0
(xvi)	Furniture and fixture			
	FURNITURE-FIXTURES-OFFICE	411701	4000774	3546183
	FURNITURE-FIXTURES-RESIDENTIAL	411702	91342	49500
	FURNITURE-FIXTURES-CANTEEN	411703	0	0
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	17548	21840
	FURNITURE-FIXTURES-HOSPITAL	411706	5646	9900
	FURNITURE-FIXTURES-FIELD HOSTEL/	411707	2356500	2559837
			6471810	6187260
(xvii)	Computers			
	COMPUTERS	411801	2112305	4859837



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	PRINTERS	411803	620629	2172624
	OTHER EDP EQUIPMENTS	411804	913852	5818754
	SATELLITE COMMUNICATIONS SYSTEMS	411805	268119	2540360
			3914905	15391575
viii)	Communication Equipment			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	548209	879275
	INTERIOR COMMUNICATION EQUIPMENTS	411903	1049164	1608349
			1597373	2487624
xix)	Office Equipments			
	CALCULATORS AND OTHER ELECTRONIC	412001	0	0
	TYPEWRITERS	412002	0	0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	1564010	2331068
	HOSPITAL EQUIPMENTS	412005	172083	246061
	CLUB EQUIPMENTS	412006	47366	87905
	TRANSIT HOSTEL/ GUEST HOUSE	412007	271579	374429
	AIR CONDITIONERS	412008	780341	961269
	Air Coolers/ Water Coolers/ Fans	412011	293655	106313
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	0	0
	Televisions/Music System for office	412014	121089	150822
	OTHER OFFICE EQUIPMENTS	412020	1226934	1601276
			4477057	5859143
xx)	RESEARCH AND DEVELOPMENT	412101	0	0
xi)	Other assets			
	Televisions/Music systems-other than for	412501	1473114	1715055
	LABORATORY TESTING AND METER TESTING	412502	2543141	5006035
	MISC. ASSETS/EQUIPMENTS	412503	4129464	502401
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator-other than for Office	412505	263528	366390
			8409247	7589881
xii)	CAPITAL EXPENDITURE ON ASSETS NOT	412601	64288388	0
xxiii)	FIXED ASSETS OF MINOR VALUE >750<5000	412801	806693	5067798
xxiv)	Obsolete / surplus assets			
	OBSOLETE ASSETS	413001	0	0
	SURPLUS ASSETS	413002	68584	0
			68584	0
	ACCUMULATED DEPRECIATION			
	LAND- LEASE HOLD	420101	0	0
	ROADS, BRIDGES, CULVERTS,	420201	8908979	48598546
	BUILDING	420301	39407564	83485190
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER	420601	513686424	0
	GENERATING PLANT AND MACHINERY	420701	191591547	0
	PLANT AND MACHINERY SUB STATION	420801	28771	18290
	PLANT AND MACHINERY -TRANSMISSION	420901	334019	947647
	Construction equipments			
	PLANT AND MACHINERY OTHERS	421001	426424	570208
	DIESEL GENERATING SETS	421002	0	0
			426424	570208
	CONSTRUCTION EQUIPMENT	421101	366327	9102651
	Water Supply System/Drainage and			
	WATER SUPPLY & DRAINS/SEWERAGE-	421201	479255	2004734
	WATER SUPPLY & DRAINS/SEWERAGE-	421202	0	0
			479255	2004734



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	Electrical Installations			
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0	0
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE	421402	0	0
			0	0
	VEHICLE	421501	312048	4388779
	AIRCRAFT/BOATS	421601	0	0
	FURNITURE FIXTURES AND EQUIPMENT	421701	346641	2150361
	COMPUTERS	421801	381170	13591388
	COMMUNICATION EQUIPMENTS	421901	117169	842136
	OFFICE EQUIPMENT	422001	297838	1939454
	RESEARCH AND DEVELOPMENT	422101	0	0
	OTHER ASSETS	422501	427928	3154561
	CAPITAL EXPENDITURE ON ASSETS NOT	422601	12857676	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	804367	5065646
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			770774147	175859591
	Note no. 10.2: INTANGIBLE ASSET			
	GROSS BLOCK			
	LAND- RIGHT OF USE	410121	193079261	193079261
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	376580	1102601
			193455841	194181862
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	4854550	0
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	42220*	139859	1061817
			4994409	1061817
	Note no. 11.1 Capital Work In Progress			
	ROADS			
	ROADS	430201	1082889	0
	BRIDGES AND CULVERTS	430203	0	0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			1082889	0
	BUILDINGS			
	BUILDING CONTAINING HYDRO ELECTRIC	430301	0	263440100
	BUILDING CONTAINING WORKSHOP	430302	0	0
	BUILDING CONTAINING TRANSMISSION	430303	0	161472130
	OFFICE BUILDINGS-PERMANENT	430304	0	39708
	OFFICE BUILDINGS-TEMPORARY	430305	0	199380
	STORES AND GODOWN BUILDINGS	430306	0	0
	TRANSIT CAMP AND FIELD HOSTEL	430321	0	75000
	SCHOOL BUILDINGS	430322	0	0
	HOSPITAL BUILDINGS	430323	0	0
	CLUB BUILDING	430324	0	0
	RESIDENTIAL BUILDING-PERMANENT	430325	0	89024
	RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
	CANTEEN	430327	0	0
	BUILDINGS-OTHERS	430328	0	4095023
	OTHER CIVIL WORKS	430329	0	4117337
			0	433527702
	RAILWAY SIDINGS	430501	0	0
	Hydraulic Works(Dams, Water Conductor			
	DAMS AND BARRAGES	430601	0	1893097346
	POWERCHANNELS	430602	0	0
	POWER TUNNELS AND PIPELINES	430604	0	4139812662
	PENSTOCKS	430605	0	45462547
	TAILRACE CHANNELS	430606	0	0
	TAILRACE TUNNELS	430607	0	169487023
	HYDROMECHANICAL WORKS-DAMS AND	430608	0	549869469

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	HYDROMECHANICAL WORKS-TUNNELS AND	430610	0	223343588
	HYDROMECHANICAL WORKS-TAIL RACE	430611	0	23984855
			0	7045057490
	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	430701	0	1269008562
	GENERATOR STEP UP TRANSFORMER	430702	0	322001432
	OTHER POWER PLANT TRANSFORMER	430703	0	49729704
	COOLING WATER SYSTEMS	430704	0	119169056
	EHV SWITCHGEAR SYSTEMS	430705	0	481646890
	DC SYSTEMS/ BATTERY SYSTEMS	430707	0	32986738
	POWER AND CONTROL CABLES	430708	0	252610366
	AIR CONDITIONING AND VENTILATION	430709	0	123866233
	POWER LINE CARRIER COMMUNICATION	430710	0	0
	CONTROL, METERING AND PROTECTION	430711	0	167648655
	AUXILLIARY AND ANCILLIARY SYSTEMS	430712	0	101535804
	MISCELLANEOUS POWER PLANT	430713	0	299740251
			0	3219943691
	Plant and machinery Sub station			
	SUBSTATION-TRANSFORMERS	430801	0	0
	TRANSFORMER KIOSKS, TRANSFORMER SUB	430802	0	0
	SWITCH GEAR INCLUDING CABLE	430803	0	0
	LIGHTENING ARRESTORS	430804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	430805	0	0
	CONTROL, METERING AND PROTECTION	430806	0	0
			0	0
	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	430901	0	0
	TRANSMISSION LINES FOR SUPPLY OF	430903	0	0
	INTERNAL DISTRIBUTION LINES IN	430904	0	679465
	STREET LIGHTING, ETC.	430905	0	0
			0	679465
	Plant and machinery Others			
	PLANT AND MACHINERY-OTHERS	431001	0	0
	DIESEL GENERATING SETS	431002	0	6133164
			0	6133164
	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	558805
	SEWERAGE AND EFFLUENT DISPOSAL	431202	246209	0
			246209	558805
	ASSETS PENDING ISSUES			
	ASSETS PENDING ISSUES	441401	0	0
	ASSETS PENDING ISSUES	611401	22814	0
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			22814	0
	CAPITAL EXPENDITURE ON ASSETS NOT OW	432601	0	58603985
	Survey, investigation, consultancy and supervision charges			
	EXPENDITURE ON HYDRO AND	434001	0	15932612
	EXPENSES ON SURVEY	434002	0	8023867
	EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	0	2655378
	DRILLING AND DRAFTING	434004	0	6794018
	DESIGN AND CONSULTANCY CHARGES	434005	0	0
	EXPENDITURE ON PREPARATION OF	434006	0	3342500
	HYDRAULIC MODEL STUDIES	434007	0	7336076
	OTHER SURVEY INVESTIGATION,	434008	0	953950
			0	45038401
	EXPENDITURE ON COMPENSATORY AFFORE:	435001	0	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	CONSTRUCTION STORES			
i)	Stores and spares			
	STEEL ACCOUNT	440101	0	614339
	CEMENT ACCOUNT	440201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS	440301	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-	440401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-	440501	0	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	0	0
	SPARES & COMPONENTS FOR	440701	0	0
	SPARES FOR VEHICLES ACCOUNT	440801	0	0
	OTHER GENERIC HARDWARE/MECHANICAL	440901	0	1053
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0	0
	GENERAL COMMUNICATION/ADMIN. ITEMS	441101	0	273271
	INCIDENTAL EXPENSES ON PROCUREMENT	446101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT	446102	0	0
			0	888663
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
v)	Stores in transit/ pending inspection			
	STORES IN TRANSIT	446301	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	446302	0	0
			0	0
vi)	Material issued to contractors/ fabricators			
	MATERIAL ISSUED TO CONTRACTORS	446501	0	10721
	MATERIAL ISSUED TO FABRICATORS	446502	0	0
			0	10721
	Total Construction Stores		0	899384
vii)	Provision for Construction Stores	350916	0	274324
vii)	EXPENDITURE DURING CONSTRUCTION (CUMULATIVE)			
	WAGES, ALLOWANCES AND BENEFITS	437501	2077906057	1987905029
	Gratuity, Contribution to provident fund &	437502	460486421	438124109
	STAFF WELFARE EXPENSES	437503	223385993	212927611
	LEAVE SALARY AND PENSION	437504	2223657	1221316
	REPAIR AND MAINTENANCE- BUILDING	437510	19336574	18498722
	REPAIR AND MAINTENANCE-	437511	2845161	2435992
	REPAIR AND MAINTENANCE- OTHERS	437512	56813364	52256515
	RENT/HIRING CHARGES	437514	99134254	94776844
	RATES AND TAXES	437515	9868281	9642627
	INSURANCE	437516	2015185	1980207
	SECURITY EXPENSES	437517	3955479	3863360
	ELECTRICITY EXPENSES	437518	26553683	24912366
	TRAVELLING AND CONVEYANCE	437519	24880321	24369393
	EXPENSE ON VEHICLES/STAFF CAR	437520	20663168	19012950
	TELEPHONE TELEX AND POSTAGE -	437521	17835362	17125595
	ADVERTISEMENT PUBLICITY	437522	6270489	6270489
	ENTERTAINMENT AND HOSPITALITY	437523	93652	93652
	PRINTING AND STATIONERY	437524	10631317	10299806
	OTHER EXPENSES	437525	34380779	31363344
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	2768679	2526541
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
	LOSSES ON ASSETS/ MATERIAL WRITTEN	437528	2448715	2448715
	LOSS ON SALE OF ASSET	437530	166759	135800
	EXPENSES ON COMPENSATORY	437531	109383064	27518974
	EXPENDITURE ON LAND NOT BELONGING	437532	485118375	443557357



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	LAND ACQUISITION AND REHABILITATION	437533	0	0
	INT.ON BORROWED MONEY-INTEREST ON	437540	0	0
	INT.ON BORROWED MONEY-BONDS	437541	1115219050	990575323
	INT.ON BORROWED MONEY-FOREIGN	437542	0	0
	INT.ON BORROWED MONEY-TERM LOAN	437543	1270013844	1145625526
	INT.ON BORROWED MONEY-SHORT TERM	437544	0	0
	INT.ON BORROWED MONEY-CASH CREDIT/ BOND ISSUE/ SERVICE EXPENSES	437545	0	0
	437546	3299231	3046734	
	COMMITMENT FEE	437547	2556708	2556708
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	28254180	28230379
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	30981580	19273920
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	-10848767	-10848767
	Remuneration to Auditors	437552	49789	49789
	Exchange difference regarded as adjustment	437554	0	0
	Loss on Hedging Transactions	437555	0	0
	DEP. DURING CONSTRUCTION	437560	208555350	202459857
	Provisions	437561	530167547	530167547
	PRIOR PERIOD EXPENSES	437565	11153890	8989881
	INCOME FROM GENERATION OF	437570	-305873128	0
	INTEREST ON LOANS AND ADVANCES	437571	-23479602	-23479602
	MISCELLANEOUS RECEIPTS AND	437572	-55012258	-54462014
	PROFIT ON SALE OF ASSET	437573	-53952	-53952
	PROVISIONS/LIABILITY NOT REQUIRED	437574	-103333387	-101998296
	Rent/Hire Charges	437575	-39414036	-39414036
	PRIOR PERIOD INCOME	437579	-1173562	-1173562
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0
	CAPITALIZATION OF EDC-OTHER INCOME	438101	527166363	0
	CAPITALIZATION OF EDC -GENERAL	438102	-935212450	0
	CAPITALIZATION OF EDC-EMPLOYEES	438103	-2764002128	0
	CAPITALIZATION OF EDC-DEPRECIATION	438104	-208555350	0
	CAPITALIZATION OF EDC- INTEREST ABD	438105	-2419343013	0
	CAPITALIZATION OF EDC-PROVISIONS	438106	-530167547	0
	CAPITALIZATION OF EDC -PRIOR PERIOD	438107	-9980328	0
	CAPITALIZATION OF EDC -EXCHANGE RATE	438108	-20132813	0
	CAPITALIZATION OF EDC-	438109	-1551389275	0
	Corporate/Regional Office Expenses (Net)	437599	1551389275	1497217001
	TOTAL		0	7630029750
	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	450100	0	0
	ADVANCES TO CONTRACTORS-INDIAN	450101	0	0
	ADVANCES TO SUPPLIERS-INDIAN	450105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	450106	0	0
	ADVANCES TO CONTRACTORS-INDIAN	458101	0	0
	ADVANCES TO SUPPLIERS-INDIAN	458105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	458106	0	0
			0	0
	Unsecured (considered good)- Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST	450300	0	0
	ADVANCES TO CONTRACTORS (AGAINST	450301	149319	97983336
	ADVANCES TO SUPPLIERS (AGAINST BANK	450302	0	0
	ADVANCES (AGAINST BANK GUARANTEE)-	450304	0	0
	ADVANCES TO CONTRACTORS (AGAINST	458301	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK	458302	0	0



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	ADVANCES (AGAINST BANK GUARANTEE)-	458304	0	0
			149319	97983336
	Unsecured (considered good)- Others			
	ADVANCES TO CONTRACTORS -INDIAN	450201	0	4012787
	ADVANCES TO SUPPLIERS-INDIAN	450205	0	3323081
	ADVANCES- FOREIGN CURRENCY-	450206	0	0
	Advance - Government Department	450207		
			69379303	181047285
	ADVANCES TO SUPPLIERS-INDIAN	450200	0	0
	ADVANCES TO CONTRACTORS -INDIAN	458201	0	0
	ADVANCES TO SUPPLIERS-INDIAN	458205	0	0
	ADVANCES- FOREIGN CURRENCY-	458206	0	0
	Advance/Deposit - Government Department	458207	0	0
			69379303	188383153
	Provision for expenditure awaiting utilisation certificate	350904	10757744	0
	Unsecured (considered doubtful)	code required		
	Provision for Doubtful Advances - Capital Advances	350915	0	0
	DEPOSITS			
	SECURITY DEPOSIT-LEASE	650400	-95289299	-1900000
	SECURITY DEPOSIT-LEASE	650401	0	0
	SECURITY DEPOSIT-CONSTRUCTION	650402	0	0
	EARNEST MONEY DEPOSIT	650432	0	0
	SECURITY DEPOSIT-LEASE	658401	0	0
	SECURITY DEPOSIT-CONSTRUCTION	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	95425525	1900000
	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	2912059	1900000
	Other Deposits	658413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
	DEPOSIT WITH INSURANCE COMPANY	658431	0	0
			3048285	1900000
	Provision for Doubtful Deposits - Long Term	350914	0	0
	Loans and advances to related parties- Unsecured			
	DUE FROM SUBSIDIARIES-DEPUTATION-	651101	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR	651102	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-	651103	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-	651104	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION-	651105	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON	651106	0	0
	DUE FROM SUBSIDIARIES-INTEREST	651107	0	0
	DUE FROM SUBSIDIARIES-INTEREST	651108	0	0
	DUE FROM SUBSIDIARIES -INTEREST	651109	0	0
			0	0
	OTHER LOANS & ADVANCES			
	Employees (including accrued interest)			
	-Secured			
	INTEREST ACCRUED AND DUE ON	650120	301357	420838
	INTEREST ACCRUED AND DUE ON	650121	97793	183105
	INTEREST ACCRUED AND DUE ON	650122	6165	0
	INTEREST ACCRUED AND DUE ON	650123	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650143	0	0



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	DUE FROM DEPUTATIONISTS - INTEREST	650144	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650145	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650146	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650212	5545629	2131058
	INTEREST ACCRUED BUT NOT DUE ON	650213	432924	1055964
	INTEREST ACCRUED BUT NOT DUE ON	650214	0	19782
	INTEREST ACCRUED BUT NOT DUE ON	650215	74310	184940
	DUE FROM DEPUTATIONISTS - INTEREST	650228	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650229	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650230	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650231	0	0
	HOUSE BUILDING ADVANCE - SECURED	660101	8421248	2787497
	CAR ADVANCE- SECURED	660102	1773207	2261775
	SCOOTER ADVANCE/ MOTOR CYCLE	660103	0	30071
	COMPUTER ADVANCE- SECURED	660104	408560	282392
	DUE FROM DEPUTATIONISTS - HOUSE	660105	0	0
	DUE FROM DEPUTATIONISTS - CAR	660106	0	0
	DUE FROM DEPUTATIONISTS -	660107	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER	660108	0	0
			17061193	9357422
	-Unsecured			
	INTEREST ACCRUED AND DUE ON	650125	0	0
	INTEREST ACCRUED AND DUE ON	650126	0	0
	INTEREST ACCRUED AND DUE ON	650127	0	0
	INTEREST ACCRUED AND DUE ON	650128	0	0
	INTEREST ACCRUED AND DUE ON	650131	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650147	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650148	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650149	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650150	0	0
	INTEREST ACCRUED AND DUE ON	650151	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650218	413775	3088305
	INTEREST ACCRUED BUT NOT DUE ON	650219	23477	16932
	INTEREST ACCRUED BUT NOT DUE ON	650220	313	0
	INTEREST ACCRUED BUT NOT DUE ON	650221	1572	1020
	INTEREST ACCRUED BUT NOT DUE ON	650222	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650223	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650232	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650233	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650234	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	650235	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650244	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	0	6565016
	CAR-ADVANCE- UNSECURED	660202	204558	365980
	SCOOTER/ MOTOR CYCLE ADVANCE-	660203	25004	0
	COMPUTER ADVANCE - UNSECURED	660204	13792	78414
	FURNITURE ADVANCE	660205	9982	26242
	DUE FROM DEPUTATIONISTS - HOUSE	660207	0	0
	DUE FROM DEPUTATIONISTS - CAR	660208	0	0
	DUE FROM DEPUTATIONISTS -	660209	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER	660210	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE	660211	0	0
	CHILDREN HIGHER EDUCATION LOAN -	660214	0	0
			692473	10141909
	Loan to State Government in settlement of dues from customer			
	LONG TERMS ADVANCES-DELHI TRANSCO	661201	0	0
	Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0

Less : Provisions for doubtful other loans and advances - Long Term



Note	Particulars	Linkage	31.03.2013	31.03.2012
	PROVISION FOR BAD AND DOUBTFUL	350913	0	0
	PROVISION FOR BAD AND DOUBTFUL	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	92377240	0
	Other Deposits	659413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	659421	0	0
	DEPOSIT WITH INSURANCE COMPANY	659431	0	0
	SECURITY DEPOSIT-LEASE	659401	0	0
	SECURITY DEPOSIT-CONSTRUCTION	659402	0	0
	EARNEST MONEY DEPOSIT	659432	0	0
			92377240	0
	PROVISION FOR BAD AND DOUBTFUL	350602	0	0
	Due from Subsidiaries			
	DUE FROM SUBSIDIARIES-DEPUTATION-	651701	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR	651702	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-	651703	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-	651704	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION-	651705	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON	651706	0	0
	DUE FROM SUBSIDIARIES-INTEREST	651707	0	0
	DUE FROM SUBSIDIARIES-INTEREST	651708	0	0
	DUE FROM SUBSIDIARIES -INTEREST	651709	0	0
	DUE FROM SUBSIDIARIES-PAY-ALLOWANCE-	651110	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-	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	651120	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY	651121	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY	651122	0	0
			0	0
	Employees loans & Advances (including accrued interest)			
	- Secured			
	INTEREST ACCRUED AND DUE ON	651520	167630	263389
	INTEREST ACCRUED AND DUE ON	651521	195104	191572
	INTEREST ACCRUED AND DUE ON	651522	2562	1017
	INTEREST ACCRUED AND DUE ON	651523	23965	21315
	DUE FROM DEPUTATIONISTS - INTEREST	651543	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651544	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651545	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651546	0	0
	INTEREST ACCRUED BUT NOT DUE ON	651612	92241	0
	INTEREST ACCRUED BUT NOT DUE ON	651613	70504	0
	INTEREST ACCRUED BUT NOT DUE ON	651614	6643	0
	INTEREST ACCRUED BUT NOT DUE ON	651615	32353	0
	DUE FROM DEPUTATIONISTS - INTEREST	651628	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651629	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651630	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651631	0	0
	HOUSE BUILDING ADVANCE - SECURED	661501	2352297	974232
	CAR ADVANCE SECURED	661502	823156	841279
	SCOOTER ADVANCE/ MOTOR CYCLE	661503	21840	61010

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	COMPUTER ADVANCE- SECURED	661504	279696	329296
	DUE FROM DEPUTATIONISTS - HOUSE	661505	0	0
	DUE FROM DEPUTATIONISTS - CAR	661506	0	0
	DUE FROM DEPUTATIONISTS -	661507	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER	661508	0	0
			4067991	2683110
	Employees loans & Advances (including			
	INTEREST ACCRUED AND DUE ON	651525	0	0
	INTEREST ACCRUED AND DUE ON	651526	0	0
	INTEREST ACCRUED AND DUE ON	651527	0	0
	INTEREST ACCRUED AND DUE ON	651528	0	0
	INTEREST ACCRUED AND DUE ON	651531	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651547	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651548	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651549	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651550	0	0
	INTEREST ACCRUED AND DUE ON	651551	0	0
	INTEREST ACCRUED BUT NOT DUE ON	651618	0	0
	INTEREST ACCRUED BUT NOT DUE ON	651619	0	0
	INTEREST ACCRUED BUT NOT DUE ON	651620	0	0
	INTEREST ACCRUED BUT NOT DUE ON	651621	0	0
	INTEREST ACCRUED BUT NOT DUE ON	651622	0	0
	INTEREST ACCRUED BUT NOT DUE ON	651623	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651632	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651633	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651634	0	0
	DUE FROM DEPUTATIONISTS - INTEREST	651635	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	32145	1028932
	CAR-ADVANCE- UNSECURED	661602	99912	301692
	SCOOTER/ MOTOR CYCLE ADVANCE-	661603	24996	0
	COMPUTER ADVANCE - UNSECURED	661604	37500	51336
	FURNITURE ADVANCE	661605	10385	44382
	DUE FROM DEPUTATIONISTS - HOUSE	661607	0	0
	DUE FROM DEPUTATIONISTS - CAR	661608	0	0
	DUE FROM DEPUTATIONISTS -	661609	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER	661610	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE	661611	0	0
	CHILDREN HIGHER EDUCATION LOAN -	661612	0	0
			204938	1426342
	MULTIPURPOSE ADVANCE	660206	6792021	6450986
	DUE FROM DEPUTATIONISTS -	660212	0	0
	MULTIPURPOSE ADVANCE	660305	0	0
	TRANSFER TRAVELLING ALLOWANCE	660301	0	0
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	12000	16000
	PAY ADVANCE	660303	4165	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	885915	288887
	LUMP SUM ADJUSTABLE ADVANCE TO	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	660320	23433	0
	DUE FROM DEPUTATIONISTS - TRANSFER	660321	0	0
	DUE FROM DEPUTATIONISTS - TOUR	660322	0	0
	DUE FROM DEPUTATIONISTS - PAY	660323	0	0
	DUE FROM DEPUTATIONISTS - LEAVE	660324	0	0
	DUE FROM DEPUTATIONISTS - ADVANCE	660325	0	0
	DUE FROM DEPUTATIONISTS - DEATH	660326	0	0
	DUE FROM DEPUTATIONISTS - DEATH	660327	0	0
	DUE FROM DEPUTATIONISTS - OTHER	660328	0	0



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	DUE FROM DEPUTATIONISTS - LEASE	660329	0	0
	DUE FROM DEPUTATIONISTS - PAY AND	660330	0	0
			7717534	6755873
			7922472	8182215
	OTHER ADVANCES TO EMPLOYEES-	660213	0	0
	Advance to contractor / supplier			
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN	660801	0	0
	ADVANCES TO SUPPLIERS-INDIAN	660802	0	0
	ADVANCES TO SUPPLIERS-SECURED	660803	0	0
	ADVANCES TO OTHERS-INDIAN CURRENCY-	660804	0	0
	ADVANCES-FOREIGN CURRENCY-SECURED	660805	0	0
			0	0
	Unsecured (considered good)			
	- Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST	660701	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK	660702	0	0
	ADVANCES TO OTHERS (AGAINST BANK	660704	0	0
			0	0
	- Others			
	ADVANCES TO CONTRACTORS-INDIAN	660401	0	0
	ADVANCES TO SUPPLIERS-INDIAN	660403	0	0
	ADVANCES TO OTHERS-INDIAN CURRENCY-	660407	0	0
	ADVANCES-FOREIGN CURRENCY-	660408	0	0
			0	0
	Loan to State Government in settlement of dues from customer			
	LONG TERMS ADVANCES-DELHI TRANSCO LTI	651203	0	0
	Loan to State Government in settlement of dues from customer	661203	0	0
			0	0
	Other advances			
	- Unsecured (considered good)			
	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	15000	15000
			15000	15000
	Less : Provisions for doubtful other loans and advances - Short Term			
	PROVISION FOR BAD AND DOUBTFUL	350601	0	0
	PROVISION FOR BAD AND DOUBTFUL	350603	0	0
			0	0
	Advance income tax			
	INCOME TAX DEDUCTED AT SOURCE BY	660501	0	0
	INCOME TAX PAID IN ADVANCE	660502	0	0
	ADVANCE FRINGE BENEFIT TAX	660503	0	0
	INCOME TAX DEDUCTED AT SOURCE - SELF	660504	0	0
			0	0
Note no. 14	OTHER NON-CURRENT ASSETS			
	Interest accrued on:			
	Advance to Arunachal Government			
	Interest Accrued but not due on Advance to	650237	0	0
	Others			
	INTEREST ACCRUED AND DUE ON	650100	0	0



Note	Particulars	Linkage	31.03.2013	31.03.2012
	INTEREST ACCRUED AND DUE ON	650124	0	0
	INTEREST ACCRUED AND DUE ON	650141	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650216	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650217	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650224	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650225	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650200	0	0
	INTEREST ACCRUED BUT NOT DUE ON	658216	0	0
	INTEREST ACCRUED BUT NOT DUE ON	658217	0	0
	INTEREST ACCRUED AND DUE ON ADVANCE	658124	0	0
	INTEREST ACCRUED BUT NOT DUE ON	658224	0	0
	INTEREST ACCRUED BUT NOT DUE ON	658225	0	0
			0	0
	DEFERRED FOREIGN CURRENCY	650501	0	0
	DEFERRED EXPENDITURE ON FOREIGN	650502	0	0
Note no. 15	CURRENT INVESTMENTS			
	Current maturities of long term investments			
	8.50 % Tax-Free State Government Special	520416	0	0
	MUTUAL FUND INVESTMENT ACCOUNT-	520408	0	0
	In Government Securities - Self Insurance	510412	0	0
	In PSUs/ Public Financial Institutions and	510413	0	0
			0	0
Note no. 16	INVENTORIES			
	Stores and spares			
	INVENTORIES (OTHER THAN CONST STORE)	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE)	610002	0	0
	STEEL ACCOUNT	610101	377870	0
	CEMENT ACCOUNT	610201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS	610301	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-	610501	16914355	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	9439622	0
	SPARES FOR EQUIPMENTS ACCOUNT	610701	167760	0
	SPARES FOR VEHICLES ACCOUNT	610801	41940	0
	OTHER GENERIC HARDWARE/MECHANICAL	610901	9756740	0
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	674966	0
	GENERAL COMMUNICATION/ADMIN. ITEMS	611101	41940	0
			37415193	0
	Stores in transit/ pending inspection			
	INCIDENTAL EXPENSES ON PROCUREMENT O	612001	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT O	612002	0	0
	STORES IN TRANSIT	612601	2663659	0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0
			2663659	0
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	0	0
	LOOSE TOOLS IN USE	611208	0	0
			0	0
iii)	Scrap inventory			
	SCRAP MATERIALS	611301	76201	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	611501	0	0



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Note	Particulars	Linkage	31.03.2013	31.03.2012
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	0	0
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self	351501	0	0
			0	0
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-	630301	0	0
	DEBTORS-CONSTRUCTION PROJECTS-	630302	0	0
	DEBTORS FOR SALE OF SCRAP	630501	0	0
	DUE FROM SUBSIDIARIES-CONSULTANCY	651116	0	0
			0	0
	Less: Provision for doubtful debts			
	PROVISION FOR BAD AND DOUBTFUL	350501	0	0
	PROVISION FOR BAD AND DOUBTFUL	350502	0	0
	PROVISION FOR BAD AND DOUBTFUL	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	114134	60173
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	360	2609
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		114494	62782
ii)	CHEQUES/DRAFTS IN HAND	640201	0	0
ii)	Bank balances - with scheduled banks			
	- In current account - Self Insurance Fund			
	SBI-INVESTMENT A/C-31090877734 (SELF	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	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	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	640417	0	0
	PUNJAB NATIONAL BANK CURRENT A/C-D-	640418	0	0
	PUNJAB NATIONAL BANK CURRENT A/C- E-	640419	0	0
	CHQ. ISSUED A/C-SBI(CAG)	640422	0	0
	SBI - PANCHKULA	640423	0	0



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	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) - WITHDRAWAL A/	640428	0	0
	SBI (NP) - COLLECTION A/C	640429	0	0
	STATE BANK OF INDIA - C&I - COLLECTION	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	640437	0	0
	Current Account - State Bank of India, Main	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 Bilkaner and Jaipur, Faridabad	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-	640445	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-	640460	0	0
	SBI REGT. FEE FOR RECRUITMENT	640461	0	0
	S.B.I.(CAG)-CURRENT A/C32209931877-	640462	0	0
	CURRENT ACCOUNT- INDUSIND BANK-A/c	640463	0	0
	CHEQUE ISSUED ACCOUNT- No. 1	640501	66853	0
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	0	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
	UNCLAIMED ALLOTMENT MONEY ACCOUNT	640910	0	0
			66853	0
	- In deposit account - Self Insurance Fund			
	SHORT TERM DEPOSITS IN BANKS-SELF	640906	0	0
	- In deposit account - IPO proceeds			
	DEPOSIT ACCOUNT- SHORT TERM-IPO	640907	0	0
	DEPOSIT ACCOUNT- SHORT TERM (CLTD) -	640908	0	0
	DEPOSIT ACCOUNT- SHORT TERM-IPO	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
	Corporate Liquid Term Deposit (Flexi) A/c.	640905	0	0
	SAVING ACCOUNT WITH SCHEDULE BANK	641001	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT-	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



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	CURRENT ACCOUNT-DEUTSCHE BANK,	640434	0	0
	BARCLAYS BANK PLC-SWAP	641202	0	0
	STANDARD CHARTERED BANK-SWAP	641203	0	0
			0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2009-	640909	0	0
	SPECIAL DEPOSIT DIVIDEND ACCOUNT	640901	0	0
	NHPC Limited -Final Div Account 2010-11 -	640911	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2011-	640912	0	0
			0	0
	DEPOSIT ACCOUNT- LONG TERM-IPO	520501	0	0
	DEPOSIT ACCOUNT- LONG TERM-OTHER	520502	0	0
	DEPOSIT ACCOUNT- LONG TERM-SELF	520503	0	0
			0	0
			181347	62782
Note no. 19	OTHER CURRENT ASSETS			
	Interest accrued on:			
	Loan to State Government in settlement of			
	Interest Accrued and Due on Long Term	650136	0	0
	Interest Accrued but not Due on Long Term	650236	0	0
			0	0
	Deposits - IPO			
	INTEREST ACCRUED BUT NOT DUE ON LONG	650239	0	0
		650240	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650241	0	0
			0	0
	Deposits - Self Insurance			
	INTEREST ACCRUED BUT NOT DUE ON	650238	0	0
	INTEREST ACCRUED BUT NOT DUE ON PSU	650208	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650209	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG	650242	0	0
			0	0
	Deposits - Others			
	INTEREST ACCRUED AND DUE FROM BANK-	650101	0	0
	INTEREST ACCRUED AND DUE FROM BANK-	650102	0	0
	INTEREST ACCRUED AND DUE FROM BANK-	650103	0	0
	INTEREST ACCRUED AND DUE FROM BANK-	650104	0	0
	INTEREST ACCRUED AND DUE ON SHORT	650105	0	0
	Interest Accrued and Due on SEB Bonds	650111	0	0
	INTEREST ACCRUED BUT NOT DUE FROM	650201	0	0
	INTEREST ACCRUED BUT NOT DUE FROM	650202	0	0
	INTEREST ACCRUED BUT NOT DUE FROM	650203	0	0
	INTEREST ACCRUED BUT NOT DUE FROM	650204	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650205	0	0
	Interest accrued but not due on Corporate	650207	0	0
	INTEREST ACCRUED BUT NOT DUE ON CLTD	650227	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG	650243	0	0
			0	0
	Interest accrued on Others			
	INTEREST ACCRUED AND DUE-	650142	0	0
	INTEREST ACCRUED BUT NOT DUE FROM FIs	650206	0	0
	INTEREST ACCRUED BUT NOT DUE ON	650210	0	0
	Interest Accrued but not Due on SEB Bonds	650211	0	0
	INTEREST ACCRUED BUT NOT DUE-	650226	0	0
	INTEREST ACCRUED AND DUE ON	659124	0	0
	INTEREST ACCRUED AND DUE ON	659141	0	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	INTEREST ACCRUED BUT NOT DUE ON	659216	0	0
	INTEREST ACCRUED BUT NOT DUE ON	659217	0	0
	INTEREST ACCRUED BUT NOT DUE ON	659224	0	0
	INTEREST ACCRUED BUT NOT DUE ON	659225	0	0
			0	0
	Receivable on account of unbilled Interest recoverable from	630105 650822	0 0	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
	CLAIM RECOVERABLE FROM STAFF	660309	0	0
	CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
	CLAIM RECOVERABLE FROM INSURANCE	650802	0	0
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	1371167	2422163
	CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	0
	CLAIMS RECOVERABLE-LIC FOR GROUP	650805	0	0
	CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0
	CLAIMS RECOVERABLE FROM STATE	650807	0	0
	CLAIMS RECOVERABLE FROM OTHER	650808	0	0
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	117617	119467
	Filing Fees Recoverable	650811	0	0
	Loss to be made Good by Contractor	650812	0	0
	CLAIMS RECOVERABLE FROM GRATUITY	650813	0	0
	OTHER CLAIMS RECOVERABLE	650820	0	0
	Recoverable from Regulated Entity	650821	0	0
	CLAIMS RECOVERABLE ON ACCOUNT OF	650901	0	0
	TAX RECOVERED ON DEVELOPMENT	650902	0	0
	ADVANCES - PGCIL	660901	0	0
	GUARANTEE FEE -PGCIL	660902	0	0
	CASH SETTLEMENT A/C -PGCIL	660903	0	0
	SERVICE TAX DEFERRED RECEIVABLE	661301	0	0
	OTHER RECOVERABLE	661302	0	0
	OTHER RECOVERABLE	662001	0	0
			1488784	2541630
	Provisions for doubtful claims			
	PROVISIONS FOR BAD AND DOUBTFUL	350701	0	0
	Provision for PGCIL Recoverable	350917	0	0
			0	0
	Others			
	DIVIDEND DECLARED ON INVESTMENT- INCOME RECEIVABLE	650311 650312	0 0	0 0
	INCENTIVE RECEIVABLE ON INVESTMENT OF	650313	0	0
	INSURANCE-PREPAID	650701	7106828	0
	RENT PREPAID	650702	782294	0
	OTHER PRE-PAID EXP.	650703	0	0
	DEFERRED TAX RECOVERY MATERIALIZED	661102	0	0
			7889122	0
	Work In Progress			
	Construction work in progress (on behalf of			
	CONSTRUCTION WORK IN PROGRESS (ON	620101	0	0
	CUMULATIVE CONSTRUCTION COST	620102	0	0
	CUMULATIVE INCOME/LOSS RECOGNISED	620103	0	0
	PROGRESSIVE BILLS FOR CONSTRUCTION	620104	0	0
	PROVISION FOR PROBABLE LOSS ON	351001	0	0
			0	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	CONSULTANCY WIP (ON BEHALF OF CLIENT)	620201	0	0
	PROJECT EXPENSES AWAITING WRITE OFF	710301	0	0
	PROVISION FOR PROJECT EXPENSES-	350923	0	0
	LOSSES PENDING INVESTIGATION	651001	0	0
	LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
			0	0
	PROVISION FOR LOSSES PENDING	350902	0	0
	PROVISION FOR LOSSES AWAITING WRITE	350903	0	0
			0	0
note no. 5	DEFERRED TAX ASSETS (NET)			
	DEFERRED TAX ASSET	661001	0	0
			0	0
note no. 20	REVENUE FROM OPERATIONS			
	SALES			
	SALE OF POWER	810101	2775812593	0
	SALE OF POWER-REGULATED	810102	41709467	0
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0	0
	FOREIGN EXCHANGE RATE VARIATION (net o	810701	0	0
	UNSCHEDULED INTERCHANGE	810801	10083494	0
	CONGESTION CHARGES	810901	0	0
	ELECTRICITY DUTY/CESS	811601	0	0
	OTHER CHARGES	811901	0	0
	SALE OF POWER-NOT BILLED	812001	2563103	0
	Earlier year Sales	812002	0	0
	Total (Sales)		2830168657	0
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801	0	0
	FOREIGN CURRENCY FLUCTUATION ADJUSTM	924001	0	0
			0	0
	Less :			
	Tariff Adjustments	820103	0	0
	Regulated Power Adjustment	820105, 820106	15895880	0
	INCOME FROM GENERATION OF ELECTRICITY	980170	305873128	0
			2508399649	0
	ADVANCE AGAINST DEPRECIATION			
	ADVANCE AGAINST DEPRECIATION TRANSFER	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER	820102	0	0
	sub-total		0	0
	OTHER OPERATING INCOME			
	Interest from Beneficiary States	841401	0	0
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	CONTRACTS & CONSULTANCY INCOME			
	CONTRACTS INCOME			
	REVENUE FROM CONSTRUCTION PROJECTS-T	830201	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-T	830207	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-C	830301	0	0
	sub-total		0	0
	Consultancy Income			
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	6139041	0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0
	sub-total		6139041	0
	CONTRACTS & CONSULTANCY INCOME	Total	6139041	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
Note no. 21	OTHER INCOME			
	Income from Long Term Investments			
	Trade			
	Dividend from Subsidiary			
	INCOME FROM INVESTMENT-DIVIDEND-SUB:	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	840208	0	0
	Income from Investment-Dividend-(Non-Trad	840207	0	0
	Interest-Self Insurance Fund			
	INTEREST INCOME ON AAA PSU BOND-TAXAE	840406	0	0
	INTEREST INCOME ON AAA PSU BOND-NON-	840411	0	0
	INTEREST INCOME ON CENTRAL GOVT. SECU	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-Securiti	840403	0	0
	Advance to Government of Arunachal Pradesh			
	Interest on Advance to Government of Aruna	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	840309	0	0
	INTEREST INCOME ON BANK DEPOSIT-SELF IN	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 BAI	840301	0	0
	INTEREST INCOME FROM BANK-TERM DEPOS	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 (FI	840305	0	0
	INTEREST INCOME FROM BANK- SHORT TERM	840307	0	0
	INTEREST INCOME FROM BANK- SHORT TERM	840308	0	0
	INTEREST INCOME ON BANK DEPOSIT-HELD C	840409	0	0
	INTEREST INCOME ALLOCATED TO UNITS	980516	0	0
	INTEREST INCOME FROM BANK- LONG TERM	840306	0	0
	INTEREST INCOME FROM BANK- LONG TERM	840311	0	0
	sub-total		0	0
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	962988	839431
	INTEREST FROM EMPLOYEE ON CAR ADVANC	840502	265067	263352
	INTEREST FROM EMPLOYEE ON SCOOTER/M	840503	4268	6197



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Note	Particulars	Linkage	31.03.2013	31.03.2012
	INTEREST FROM EMPLOYEE ON COMPUTER /	840504	42078	62811
	INTEREST FROM EMPLOYEE-OTHERS	840505	3392	192
	sub-total		1277793	1171983
	Others			
	INTEREST ON ADVANCES TO CONTRACTORS	840601	0	8903756
	ON WORK EXECUTED ON BEHALF OF OTHER	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	8903756
	LATE PAYMENT SURCHARGE	840101	5246535	0
	NET GAIN/LOSS ON SALE OF MUTUAL FUND I	842001	0	0
	INCOME FROM SALE OF SELF GENERATED CE	842101	0	0
	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF I	841501	2611	60813
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF I	841503	0	0
	sub-total		2611	60813
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	1061820	7821
	PROVISION NOT REQUIRED WRITTEN BACK	840902	12944070	14872070
	sub-total		14005890	14879891
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	1364625	3679726
	RENT/HIRE CHARGES EMPLOYEES	840702	0	0
	RENT/HIRE CHARGES-OTHERS	840708	0	0
	Sale of Scrap	840801	0	0
	OTHER INCOME	841001	20669307	8889089
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	404166	410890
	RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
	RECOVERIES FROM DEPUTATIONISTS-GRATU	841302	0	0
	RECOVERIES FROM DEPUTATIONISTS-GROUP	841304	0	0
	RECOVERIES FROM DEPUTATIONISTS-FOREIG	841305	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STOR	841603	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STOR	841604	0	0
	POST OFFICE RECURRING DEPOSIT	841701	0	0
	LEASE RECOVERY	841702	551320	655808
	ELECTRICITY RECOVERY	841703	390448	301245
	TELEPHONE RECOVERY	841704	0	0
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	55971	74346
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	0	0
	GUEST HOUSE RECOVERY	841710	405320	660300
	sub-total		23841157	14671404
	Exchange rate variation (Credit)			
	EXCHANGE RATE VARIATION (GAIN)	841101	7422211	0
	ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
	sub-total		7422211	0
	CO/ Regional Office Allocation to Units			
	Other Income <Corporate/Regional Office>	849999	16548131	10176488
	Other Income <Corporate/Regional Office>	980401	0	0
	Allocated to Units		16548131	10176488
	Total (Other Income)			
	Income transferred to EDC	Less :		
	INTEREST ON LOANS AND ADVANCES	980171	0	8903756
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	550244	10991678

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	PROFIT ON SALE OF ASSETS	980173	0	0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	1335091	14879891
	Rent/Hire Charges	980175	0	3679726
	Exchange rate variation (Credit)	980151	0	0
	Other Income <Corporate/Regional Office>	980191	2300896	9975868
		Trf. To EDC	4186231	48430919
	Income transferred to Advance Deposit from Client/Contractees and against Deposit Works			
	TRANSFER OF INCOME TO ADVANCE/ DEPOS	980704	0	0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	52065	0
		Trf. To Deposit Work	52065	0
note no. 22	GENERATION, ADMINISTRATION AND OTHER EXPENSES			
	Consumption of stores and spare parts			
	CONSUMPTION OF STORES AND SPARES-WA	920101	0	0
	CONSUMPTION OF STORES AND SPARES-POV	920102	0	0
	CONSUMPTION OF STORES AND SPARES-POV	920103	0	0
	CONSUMPTION OF STORES AND SPARES-POV	920104	0	0
		sub-total	0	0
	Water Usage Charges	920111	0	0
		sub-total	0	0
	Repair and maintenance			
	Building			
	REPAIR AND MAINTENANCE- MATERIAL CON:	920201	44503	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920202	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920203	0	0
	REPAIR AND MAINTENANCE- MATERIAL CON:	920204	193258	887018
	REPAIR AND MAINTENANCE- PAYMENT TO O	920205	489827	0
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920206	65219	0
	REPAIR AND MAINTENANCE- MATERIAL CON:	920210	96202	5594
	REPAIR AND MAINTENANCE- PAYMENT TO O	920211	0	131372
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920212	256790	453220
	REPAIR AND MAINTENANCE- MATERIAL CON:	920213	208286	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920214	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920215	3104908	1026458
	REPAIR AND MAINTENANCE-GUEST HOUSE B	920216	4066139	886512
	REPAIR AND MAINTENANCE-HOSPITAL BUILD	920217	465910	445979
	REPAIR AND MAINTENANCE-CLUB BUILDING	920218	10333	0
	REPAIR AND MAINTENANCE- SCHOOL BUILDI	920219	0	0
		sub-total	9001375	3836153
	Machinery			
	REPAIR AND MAINTENANCE- MATERIAL CON:	920401	182269	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920402	71497	0
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920403	39832	0
	REPAIR AND MAINTENANCE- MATERIAL CON:	920404	1698252	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920405	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920406	0	0
	REPAIR AND MAINTENANCE- MATERIAL CON:	920501	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920502	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920503	584035	298000
	Repair and Maintenance DG Set-Other than R	920601	767310	78576
	REPAIR AND MAINTENANCE DG SET-Resident	920602	0	0
	REPAIR AND MAINTENANCE-COMPUTERS	920604	463446	449109
	REPAIR AND MAINTENANCE-COMPUTER SOF	920605	0	0
	REPAIR AND MAINTENANCE-WATER SUPPLY	920613	261146	242863
	REPAIR AND MAINTENANCE-ELECTRICAL INS	920614	304026	384017
	SPECIAL REPAIRS-MATERIAL CONSUMED-GEN	920810	0	0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGE	920811	0	0
	SPECIAL REPAIRS-OTHER EXPENSES-GENERA	920812	0	0
		sub-total	4371813	1452565
	Others			

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	DESILTATION EXPENSES	920301	0	0
	REPAIR AND MAINTENANCE- MATERIAL CON	920304	23686	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920305	179776	0
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920306	373753	0
	REPAIR AND MAINTENANCE- MATERIAL CON	920307	113043	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920308	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920309	743547	0
	REPAIR AND MAINTENANCE- MATERIAL CON	920310	42095	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920311	1339550	0
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920312	0	0
	REPAIR AND MAINTENANCE- MATERIAL CON	920701	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920702	836031	775170
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920703	7509500	13471222
	REPAIR AND MAINTENANCE- MATERIAL CON	920710	94411	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920711	246092	185858
	REPAIR AND MAINTENANCE-OTHER EXPENSE	920712	92011	73766
	Repair and Maintenance-materials consumed	920713	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO O	920714	134388	9916
	Repair and Maintenance-other expenses-Ligh	920715	740	0
	REPAIR AND MAINTENANCE-OFFICE EQUIPM	920716	240301	45752
	REPAIR AND MAINTENANCE-FURNITURE ANC	920719	53544	24979
	REPAIR AND MAINTENANCE-GUEST HOUSE B	920722	0	0
	REPAIR AND MAINTENANCE-	920727	0	0
	REPAIR AND MAINTENANCE- OTHERS	920731	1324705	607892
	Repair and Maintenance-materials consumed	920732	129812	134169
	Repair and Maintenance-other expenses-Car	920733	10816	9216
	SPECIAL REPAIRS- MATERIAL CONSUMED-WA	920801	70686	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGI	920802	0	0
	SPECIAL REPAIRS- OTHER EXPENSES-WATER F	920803	0	0
	SPECIAL REPAIRS- MATERIAL CONSUMED- OT	920820	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGI	920821	0	0
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
	sub-total		13558487	15337940
	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	0	0
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	0	0
	RENT RESIDENTIAL	921103	0	0
	RENT-LAND /LEASE RENTAL	921104	2865051	292857
	Hiring of Vehicles other than Car/Jeep	921105	3322137	3715873
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	193800	0
	Hiring of Vehicles-Car/Jeep	921108	14477822	13852119
	Hiring of Aircraft/Helicopter	921109	0	0
	sub-total		20858810	17860849
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	284690	83543
	RATES AND TAXES-BUILDINGS	921202	0	0
	RATES AND TAXES-OTHERS	921204	146178	2098750
	EXCISE DUTY ON ELECTRICITY	921208	0	0



A. K. S. S.

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	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
	OTHER TAXES /DUTIES	921220	652106	321090
	WATER CESS AND ENVIRONMENT PROTECTIC	921210	0	116245
	WEALTH TAX	970503	0	0
	sub-total		1082974	2619628
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINI	921310	0	11690
	Insurance premium of Vehicles other than Ca	921312	226154	114287
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	11030
	Insurance premium of Vehicles-Car/Jeep	921314	53428	49258
	INSURANCE- FIDELITY	921315	0	0
	INSURANCE- CASH IN TRANSIT /CHEST/COUN	921316	6733	6630
	INSURANCE-TRANSIT INSURANCE	921317	1594	705
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	16493426	0
	INSURANCE- OTHERS	921325	0	0
	sub-total		16781335	193600
	Reimbursement from Self Insurance Reserve	921801	0	0
	Security expenses			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	4300000	2913732
	Security Expenses -CISF-Other than Residenti	921403	0	0
	Security Expenses -Others-Other than Residei	921404	9964351	5279
	sub-total		14264351	2919011
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE (GENERATED	921501	0	0
	ELECTRICITY EXPENSES-OTHERS (GENERATED	921505	0	0
	ELECTRICITY EXPENSES-OFFICE	921506	5364234	8539671
	Electricity Expenses-Residential	921507	3449470	2051536
	Electricity Expenses - Other than Office & Re:	921510	3119685	859263
	WHEELING CHARGES PAID	921511	0	0
	sub-total		11933389	11450470
	Travelling and Conveyance			
	CONVEYANCE EXPENSES	921601	165885	70270
	INLAND TRAVEL	921602	811952	613609
	INLAND TRAVEL-TRAINING	921603	23600	34610
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	58400	0
	FOREIGN TRAVEL -TRAINING	921606	0	0
	Inland Travel-Conference	921607	0	14835
	Foreign Travel-Conference	921608	0	0
	Inland Travelling Expenses - Directors	921610	0	0
	TRANSFER TA EXPENSES	921611	262129	224386
	DAILY ALLOWANCE/BOARDING AND LODGIN	921612	1578239	1424965
	Baggage Allowance on Retirement	921613	0	0
	Foreign Travel Expenses - Directors	921615	0	0
	sub-total		2900205	2382675
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	795533	710700
	POL EXPENSE ON TRANSPORT VEHICLE	921702	499711	394384
	POL EXPENSE ON HEAVY VEHICLE	921703	276785	432865
	POL ON OTHERS	921707	4055803	3661121
	sub-total		5627832	5199070
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	25682	39642
	TELEGRAM AND WIRELESS CHARGES	922002	0	520
	COURIER CHARGES	922003	0	0
	TELEPHONE CHARGES	922004	1762662	1416419



K. Paul

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	SATELLITE COMMUNICATION EXPENSES	922006	1501014	1898871
	EMAIL/INTERNET EXPENSES	922007	0	0
	OTHER COMMUNICATION EXPENSES	922010	0	126037
	sub-total		3289358	3481489
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	0	0
	ADVERTISEMENT TENDERS	922102	598861	123055
	PUBLICITY NEWSPAPERS	922103	34870	542127
	PUBLICITY JOURNALS	922104	5000	0
	PUBLICITY SOUVENIRS	922105	10000	20000
	CONFERENCE EXPENSES	922106	0	0
	EXHIBITIONS EXPENSES	922107	0	0
	MISC. PUBLIC RELATION	922108	173377	30692
	PHOTOGRAPHIC MATERIAL	922109	0	0
	MOVIE MAKING	922110	0	0
	PRINTING OF PUBLICITY BOOKED AND FOLDE	922111	0	12600
	STATUTORY PRESS ADVERTISEMENT	922112	0	0
	Sponsorship expenses on Sports Events	922113	22639	0
	Sponsorship expenses on events other than S	922114	0	0
	Sponsorship expenses on events other than S	922115	0	0
	ADVERTISEMENT OTHERS	922120	330858	301342
	sub-total		1175605	1029816
	Entertainment and hospitality expenses			
	ENTERTAINMENT AND HOSPITALITY EXPENS	922201	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENS	922202	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENS	922203	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENS	922204	45037	55050
	sub-total		45037	55050
	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	563116	664304
	PRINTING AND STATIONARY FOR ANNUAL RE	922402	0	0
	REPORT PREPARATION-CD/FLOPPIES	922403	0	0
	PRINTING AND BINDING OF REPORT	922404	1505	2848
	COMPUTER STATIONERY	922405	709696	692913
	COMPUTER CONSUMABLES	922406	259859	107092
	PRINTING AND STATIONERY EXPENSES OF BC	922407	0	0
	sub-total		1534176	1467157
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CL	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CUR	922502	30218	42145
	sub-total		30218	42145
	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	1433396	919305
	PAYMENT TO CONSULTANTS	922602	20000	0
	DRAFTING CHARGES FOR PREPARATION AND	922606	0	0
	PAYMENT TO INTERNAL AUDITORS	922608	0	0
	OTHER CHARGES	922615	156638	98240
	sub-total		1610034	1017545
	-Foreign			
	PAYMENT TO CONSULTANTS-FOREIGN /EXPA	922604	0	0
	INCOME TAX ON REMUNERATION TO FOREIC	922605	0	0
	sub-total		0	0
	Expenditure on compensatory afforestation/ catchment area treatment			
	EXPENSES ON COMPENSATORY AFFORESTAT	923901	59141827	1621610
	Expenditure on land not belonging to corporation			
	Expenditure on land not belonging to corpora	923902	46376615	35811837

R. K. Sharma

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	Loss on sale of assets			
	LOSS ON SALE OF ASSET	923701	30959	27627
	LOSS ON RECOGNITION OF ASSETS RETIRED F	923720	0	0
	sub-total		30959	27627
	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	146	78
	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 WRIT	955301	0	0
	DPR EXPENSES WRITTEN OFF	955302	0	0
	sub-total		146	78
	Interest payment on court/arbitration cases			
	Interest Payment on Court/Arbitration Cases	922801	0	0
	INTEREST ON DELAYED PAYMENT TO MICRC	922802	0	0
	sub-total		0	0
	INTEREST TO BENEFICIARY STATES	941601	0	0
	Rebate to customers			
	REBATE TO CUSTOMERS	941101	3582982	0
	INCENTIVE TO BENEFICIARY STATES	941102	0	0
	sub-total		3582982	0
	COMMUNITY DEVELOPMENT EXPENSES	925101	500000	0
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
	COMMUNITY DEVELOPMENT EXPENSES	925003	18077917	7833050
	sub-total		18577917	7833050
	Expenditure on Self Generated CERS/VERS	924101	0	0
	Other general expenses			
	COMPENSATION PAID TO LAND EVACUATIES	922701	1104000	0
	OTHER PAYMENTS	922702	0	0
	Operating Expenses of DG Set-Other than Res	925001	0	0
	RECRUITMENT EXPENSES	925002	0	0
	WASTE LAND DEVELOPMENT EXPENSES-OWI	925004	82079	0
	HORTICULTURE EXPENSES	925005	0	0
	Operational/Running Expenses of Kendriya VI	925006	0	0
	Operational/Running Expenses of Other Scho	925007	0	0
	TENDER EXPENSES	925008	0	0
	Operational/Running Expenses of Guest Hous	925009	8036216	4893943
	SCHOLARSHIPS	925010	0	0
	TRAINING EXPENSES	925011	274644	102388
	WATER CHARGES	925012	0	0
	EXPENSES ON DEPARTMENTAL MEETING	925013	48563	41392
	EXPENSES ON INTERNAL EXAMINATION	925014	0	0
	CONSUMPTION OF LOOSE TOOLS	925015	0	0
	Gifts to Others	925016	0	0
	Participation Fee - Conference/Training	925017	100	18700
	Festival Celebration Expenses - other than inc	925018	85671	51250
	Independence/Republic Day Celebration expt	925019	49460	59250
	MISCELLANEOUS EXPENSES	925020	1439527	1742860

R. Gulzar

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	CELEBRATION EXPENSES ON NON-FESTIVE O	925021	104809	48400
	Expenditure on Food/Beverages - in house tra	925023	19951	0
	Share of Beneficiaries In Regulated Power	925024	0	0
	OPERATING EXPENSES OF DG SET - Residenti	925025	0	0
	Freight and Incidental expenses on Inventory	925026	0	0
	PETITION FEE /REGISTRATION FEE /OTHER FE	925027	4829906	268900
	SUBSCRIPTION TO TRADE AND OTHER ASSOC	925028	0	0
	PRELIMINARY EXPENSES	710101	0	0
	OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0
	Post Share Issue Expenses			
	SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0
	SHARE TRANSFER AGENTS/REGISTRAR EXPEN	941902	0	0
	DEPOSITARY EXPENSES	941903	0	0
	EXPENDITURE ON HOLDING OF GENERAL ME	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	710407	0	0
	Other Miscellaneous IPO Expenses	710408	0	0
	Audit Fee	710409	0	0
	sub-total		16074926	7226883
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	0	11892494
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
	sub-total		0	11892494
	Auditors remuneration			
	STATUTORY AUDIT FEES	923101	0	0
	TAX AUDIT FEES	923102	0	0
	PAYMENT TO STATUTORY AUDITORS FOR TA	923103	0	0
	PAYMENT TO STATUTORY AUDITORS FOR CO	923104	0	0
	PAYMENT TO STATUTORY AUDITORS FOR MA	923105	0	0
	OTHER MATTERS	923106	0	0
	STATUTORY AUDITORS-OUT OF POCKET EXPE	923107	0	0
	COST AUDIT FEES	923108	67416	0
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	0
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
	sub-total		67416	0
	Director expenses			
	DIRECTORS SITTING FEES	923001	0	0
	Research and development expenses			
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
	EXP. ON REGULATED POWER			
	EXP. ON REGULATED POWER	925029	2392209	0
	REGULATED POWER ADJUSTMENT A/C- EXP.	820104	-2392209	0
	Total		0	0
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expen	929999	36975765	38275205
	Generation, Administration and Other Expen	980403	0	0
	Total (Generation & Adm.		36975765	38275205
	Expenses transferred to EDC			
	REPAIRS AND MAINTENANCE- BUILDING	980110	837852	3836153
	REPAIRS AND MAINTENANCE-CONSTRUCTIOI	980111	409169	298000
	REPAIRS AND MAINTENANCE- OTHERS	980112	4556849	16492505
	RENT/HIRING CHARGES	980114	4357410	17860849
	RATES AND TAXES	980115	225654	2619628
	INSURANCE	980116	34978	193600

R. P. Singh



Note	Particulars	Linkage	31.03.2013	31.03.2012
	SECURITY EXPENSES	980117	92119	2919011
	ELECTRICITY EXPENSES	980118	1641317	11450470
	TRAVELLING & CONVEYANCE	980119	510928	2333230
	EXPENSES ON VEHICLES/STAFF CARS	980120	1650218	5199070
	TELEPHONE TELEX AND POSTAGE -COMMUN	980121	709767	3481489
	ADVERTISEMENT PUBLICITY	980122	0	123055
	ENTERTAINMENT & HOSPITALITY EXPENSES	980123	0	0
	PRINTING & STATIONERY	980124	331511	1467157
	OTHER EXPENSES	980125	3017435	6677995
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	242138	1017545
	DESIGN & CONSULTANCY-FOREIGN	980127	0	0
	LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
	LOSSES ON SALE OF ASSETS	980130	30959	27627
	EXPENSES ON COMPENSATORY AFFORESTAT	980131	81864090	1621610
	EXPENDITURE ON LAND NOT BELONGING TO	980132	41561018	35811837
	LAND ACQUISITION & REHABILITATION	980133	0	0
	Remuneration to Auditors	980152	0	0
	Generation, Administration and Other Exps	980193	10439087	37971441
	EXCHANGE RATE VARIATION(Debit Bal.)	980150	11707660	11892494
	sub-total		164220159	163294766
	Expenses transferred to Deposit Works			
	Generation, Adm & Other exps- Recoverable	980701	85289	0
	PROVISIONS			
	Bad and doubtful debts provided			
	BAD AND DOUBTFUL DEBTS PROVIDED-SALE	950501	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-CONS	950502	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-TURN	950503	0	0
	sub-total		0	0
	Bad and doubtful advances / deposits provided			
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
	sub-total		0	0
	Bad and doubtful claims provided			
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	3	274324
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
	sub-total		3	274324
	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 IN	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			

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	PROVISION FOR OTHER EXPENSES	952001	0	0
	CO/ Regional Office Allocation to Units			
	Provisions <Corporate/Regional Office>	959999	98761	-873
	Provisions <Corporate/Regional Office>	980407	0	0
	Allocated to Units		98761	(873)
	Expense transferred to EDC	Less :		
	PROVISIONS	980161	0	274324
	Provisions <Corporate/Regional Office>	980197	0	-873
	Transfer to EDC		0	273451
	Provisions transferred to Deposit Works	980707	3711	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
	OTHER ALLOWANCE (DIRECTOR)	900109	0	0
	INCOME TAX ON PERQUISITES (ACCOMMODATION)	900110	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ F	900111	38958610	49167717
	DEARNESS ALLOWANCE (EXEC)	900112	24197353	21164546
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	1190367	1439585
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2432325	2481517
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	142465	65084
	NEWS PAPER ALLOWANCE (EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	0	187
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE	900122	0	0
	COMPANY LEASED ACCOMMODATION/CLAN	900123	6319495	7525100
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0
	HONORARIUM (EXEC)	900127	2200	0
	Earned Leave Encashment (Executive)	900128	12121534	1560514
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	8868367	22647233
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	1494347	1562495
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	1071928	440126
	OTHER ALLOWANCE (EXEC)	900135	0	0
	INCOME TAX ON PERQUISITES (ACCOMMODATION)	900136	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ F	900140	18144160	20407070
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	11212911	9739691
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	1174768	1306079
	INCENTIVE (SUPERVISOR)	900144	0	0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	1217760	1174930
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	110550	79681
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	HINDI ALLOWANCE (SUPERVISOR)	900150	0	0
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE M	900152	0	0
	COMPANY LEASED ACCOMMODATION-CLA M	900153	0	0
	TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0	0
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	10	0
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
	HONORARIUM (SUPERVISOR)	900157	0	0
	Earned Leave Encashment (Supervisor)	900158	5626477	1153353
	PRODUCTIVITY LINKED INCENTIVE (SUPERVIS	900159	7365715	2324817
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	323190	296483
	Casual/Optional Leave Encashment (Supervis	900162	0	0
	HPL Encashment (Supervisor)	900163	1065894	351493
	INCOME TAX ON PERQUISITES (ACCOMMODA	900164	0	0
	OTHER ALLOWANCE (SUPERVISOR)	900165	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ F	900166	67296987	78489305
	DEARNESS ALLOWANCE (WORKMEN)	900167	41243367	38609354
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	4432487	5217907
	INCENTIVE (WORKMEN)	900170	0	0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3986715	4607137
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
	WASHING ALLOW (WORKMEN)	900173	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORK	900174	218480	209165
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0
	HINDI ALLOWANCE (WORKMEN)	900176	10920	0
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE M	900178	0	0
	COMPANY LEASED ACCOMMODATION-CLA M	900179	0	0
	TRANSPORT ALLOWANCE (WORKMEN)	900180	5200	0
	ELECTRICITY SUBSIDY (WORKMEN)	900181	140	0
	CANTEEN SUBSIDY (WORKMEN)	900182	0	0
	HONORARIUM (WORKMEN)	900183	0	0
	Earned Leave Encashment (Workmen)	900184	16835266	3746154
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	19287895	11538837
	OTHER ALLOWANCE (WORKMEN)	900186	0	0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
	CASH HANDLING ALLOWANCES	900188	0	0
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	251297	249793
	Casual/Optional Leave Encashment (Workme	900190	0	0
	HPL Encashment (Workmen)	900191	2770575	1666821
	INCOME TAX ON PERQUISITES (ACCOMMODA	900192	0	0
	WORKMEN COMPENSATION/OTHER COMPEI	900195	0	0
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	11152324	26404687
	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	4303070	537420
	VRS TO WORKMEN-NOTICE PAY	900306	0	0
	Perks & Allowances (Cafeteria)-Director-Cant	900601	0	0
	Perks & Allowances (Cafeteria)-Director-Child	900602	0	0
	Perks & Allowances (Cafeteria)-Director-Host	900603	0	0
	Perks & Allowances (Cafeteria)-Director-Prof	900604	0	0
	Perks & Allowances (Cafeteria)-Director-Conv	900605	0	0
	Perks & Allowances (Cafeteria)-Director-Wasf	900606	0	0
	Perks & Allowances (Cafeteria)-Director-Vehi	900607	0	0
	Perks & Allowances (Cafeteria)-Director-Dorn	900608	0	0
	Perks & Allowances (Cafeteria)-Director-Elect	900609	0	0
	Perks & Allowances (Cafeteria)-Director-New	900610	0	0
	Perks & Allowances (Cafeteria)-Director-Drive	900611	0	0
	Perks & Allowances (Cafeteria)-Director-Hous	900612	0	0
	Perks & Allowances (Cafeteria)-Director-Self I	900613	0	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	Perks & Allowances (Cafeteria)-Director-Club	900614	0	0
	Perks & Allowances (Cafeteria)-Director-Gard	900615	0	0
	Perks & Allowances (Cafeteria)-Director-Lic A	900616	0	0
	Perks & Allowances (Cafeteria)-Director-Othe	900617	0	0
	Perks & Allowances (Cafeteria)-Executive-Car	900626	1579170	1811043
	Perks & Allowances (Cafeteria)-Executive-Chil	900627	2284238	2383386
	Perks & Allowances (Cafeteria)-Executive-Hos	900628	850510	890421
	Perks & Allowances (Cafeteria)-Executive-Pro	900629	1058822	1298204
	Perks & Allowances (Cafeteria)-Executive-Cor	900630	1908711	1937230
	Perks & Allowances (Cafeteria)-Executive-Wa	900631	961797	1091550
	Perks & Allowances (Cafeteria)-Executive-Vel	900632	661491	794263
	Perks & Allowances (Cafeteria)-Executive-Dor	900633	623161	688049
	Perks & Allowances (Cafeteria)-Executive-Elec	900634	783478	952005
	Perks & Allowances (Cafeteria)-Executive-Nev	900635	1175739	1320477
	Perks & Allowances (Cafeteria)-Executive-Drv	900636	224423	126915
	Perks & Allowances (Cafeteria)-Executive-Hou	900637	476265	597038
	Perks & Allowances (Cafeteria)-Executive-Self	900638	1047583	1058071
	Perks & Allowances (Cafeteria)-Executive-Ciul	900639	101044	127625
	Perks & Allowances (Cafeteria)-Executive-Gar	900640	149338	215729
	Perks & Allowances (Cafeteria)-Executive-Ltc	900641	3715239	3746962
	Perks & Allowances (Cafeteria)-Executive-Oth	900642	137849	494799
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900651	563646	312801
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900652	604157	330296
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900653	334414	176009
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900654	380661	219554
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900655	1784062	931165
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900656	663673	378730
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900657	69933	33766
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900658	212098	107327
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900659	695420	380533
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900660	301176	159431
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900661	497076	302252
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900662	957189	444734
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900663	346083	162629
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900664	54544	28128
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900665	549843	347637
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900666	15123	7398
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVI	900667	33462	15220
	PERKS & ALLOWANCES (CAFETERIA)- WORKN	900676	3102350	1794058
	PERKS & ALLOWANCES (CAFETERIA)- WORKN	900677	2654366	1501615
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900678	775978	487313
	PERKS & ALLOWANCES (CAFETERIA)- WORKN	900679	1815143	1055840
	PERKS & ALLOWANCES (CAFETERIA)- WORKN	900680	6416857	3615916
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900681	2824390	1581731
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900682	168220	89558
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900683	680021	387428
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900684	1849649	1046898
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900685	627146	336710
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900686	2248235	1245216
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900687	2821646	1571375
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900688	1758116	1022890
	PERKS & ALLOWANCES (CAFETERIA)- WORKM	900689	34730	17694
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900690	1627105	868845
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900691	338284	198766
	PERKS & ALLOWANCES (CAFETERIA)-WORKM	900692	79607	40895
	Perks & Allowances (Cafeteria)-Supervisor-Ot	900668	0	4526861
	Perks & Allowances (Cafeteria)-Workman-Otl	900693	5769	18575653
	sub-total		370404179	380000914
	Gratuity and contribution to provident fund (including administration fees)			
	COMPANY'S CONTRIBUTION TO PF (DIRECTO	900201	0	0
	COMPANY'S CONTRIBUTION TO PENSION(EP	900202	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNU	900203	0	0
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	7019184	7532510

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	COMPANY'S CONTRIBUTION TO PENSION (EP	900212	520123	655962
	Company's Contribution to PF on Leave Encas	900213	0	184653
	COMPANY'S CONTRIBUTION TO SUPERANNU	900214	5620866	5897013
	COMPANY'S CONTRIBUTION TO PF (SUPERVI	900240	3202992	5716750
	COMPANY'S CONTRIBUTION TO PENSION (EP	900241	196371	253573
	Company's Contribution to PF on Leave Encas	900242	0	145377
	COMPANY'S CONTRIBUTION TO SUPERANNU	900243	2541520	2792633
	COMPANY'S CONTRIBUTION TO PF (WORKMI	900250	11480831	21466488
	COMPANY'S CONTRIBUTION TO PENSION (EP	900251	1083052	1389888
	Company's Contribution to PF on Leave Encas	900252	0	440985
	COMPANY'S CONTRIBUTION TO SUPERANNU	900253	9320059	11136746
	PF ADMINISTRATION CHARGES	900261	353004	559554
	EQUITY DEPOSIT LINKED INSURANCE	900262	1322	1556
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	37539748
	EPS ADMINISTRATION CHARGES	900265	0	0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	9087416	18104062
	COMPANY'S CONTRIBUTION TO PF ON LEAVE	900267	0	0
	sub-total		50426740	113817498
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	0	3098
	MEDICAL REIMBURSEMENT-OUTDOOR (NON	900411	1067463	884529
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXA	900412	2161411	1769203
	MEDICAL REIMBURSEMENT-INDOOR (NON-T	900413	3488454	2401026
	MEDICAL REIMBURSEMENT-INDOOR (TAXAB	900414	258969	149151
	MEDICAL REIMBURSEMENT-RETIRED EMPLO'	900415	74132	67860
	MEDICAL REIMBURSEMENT-RETIRED EMPLO'	900416	35173	11075
	MEDICAL REIMBURSEMENT-RETIRED EMPLO'	900417	153166	48672
	MEDICAL REIMBURSEMENT-RETIRED EMPLO'	900418	15512	62063
	MEDICAL REIMBURSEMENT-INDOOR (TAXAB	900419	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXA	900420	0	0
	LIVERIES AND UNIFORMS	900422	4242	1872773
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN	900424	8803	16844
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	111870	0
	AWARDS TO EMPLOYEES	900427	12750	0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	196200	210800
	TRANSPORT FACILITY	900429	0	0
	COST OF MEDICINE/APPLIANCES ETC.	900430	520813	841607
	Conveyance/Transport expenses of employe	900431	0	0
	EXPENSE ON HOUSING OTHER THAN SELF LE	900432	0	0
	GROUP INSURANCE PREMIUM	900433	0	0
	POL expenses of transport vehicles used for e	900434	0	0
	PROJECT COMMISSIONING AWARD	900435	4616812	0
	OTHER COMPENSATION TO EMPLOYEES	900439	0	0
	Membership Fee-Clubs other than Sports and	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	900447	509000	545243
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS	900448	223550	247350
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS	900449	942750	1140450
	OTHER EXPENSES	900450	325275	560906
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTI	900451	9959284	22602020
	BAGGAGE ALLOWANCE ON RETIREMENT ACT	900452	54996	65039
	Memento	900453	135000	0
	Memento - Actuarial	900454	19024	1013132
	sub-total		24894649	34512841
	Leave Salary & Pension Contribution			
	Leave Salary & Pension Contribution	900501	0	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	CO/ Regional Office Allocation to Units			
	Employees' Remuneration and Benefits <Corp	909999	193713824	183260707
	Employees' Remuneration and Benefits <Corp	980402	0	0
	Total		193713824	183260707
	Total (Employee Remuneration and Benefits)			
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	90001028	379463494
	Gratuity, Contribution to provident fund & p	980102	22362312	113817498
	STAFF WELFARE EXPENSES	980103	10458382	34512841
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	1002341	0
	Employees' Remuneration and Benefits <Corp	980192	42717213	181442103
	Transfer to EDC		166541276	709235936
	Transfer to Works	750400, 750401		
	Employee cost transferred to deposit works			
	Employee Remn & Benefits- Recoverable fro	980702	476444	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 allocate	980501	0	0
	sub-total		0	0
	Bonds			
	INTEREST ON M SERIES 9.55% SECURED TAXA	940202	0	0
	INTEREST ON N SERIES 6.50% SECURED TAXA	940203	0	0
	INTEREST ON O SERIES 7.70% SECURED TAXA	940204	0	0
	INTEREST ON P SERIES 9.00% SECURED TAXA	940205	451232876	450000001
	INTEREST ON Q SERIES 9.25% SECURED TAXA	940206	55499556	3041076
	INTEREST ON R-1 SERIES 8.70% SECURED TAX	940207	0	0
	INTEREST ON R-2 SERIES 8.85% SECURED TAX	940208	0	0
	INTEREST ON R-3 SERIES 8.78% SECURED TAX	940209	0	0
	Interest on Bonds allocated to units	980502	0	0
	sub-total		506732432	453041077
	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	518229202	316505962
	INTEREST ON STL	940501	0	0
	Interest on Term loan allocated to units	980504	0	0
	sub-total		518229202	316505962
	Cash credit facilities /WCDL			
	INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
	Interest on Cash credit facilities/WCDL allocat	980505	0	0
	sub-total		0	0
	Other interest charges			
	INTEREST PAID ON APPLICATION MONEY ACC	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 un	980518	0	0
	sub-total		0	0
	Bond issue/service expenses			

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	BROKERAGE	941001	0	0
	COMMITMENT FEES	941002	0	0
	FEES OF MANAGER TO ISSUE	941003	0	0
	STATUTORY PRESS ANNOUNCEMENT	941004	0	8956
	FEES AND EXPENSES OF REGISTRAR TO THE IS	941005	0	0
	LISTING FEES	941006	16708	16402
	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	47393	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	327580	436794
	Bond issue/ service expenses allocated to uni	980507	0	0
	sub-total		391681	462152
	Royalty			
	ROYALTY	941401	0	0
	Royalty allocated to units	980511	0	0
	sub-total		0	0
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CU	941201	0	0
	COMMITMENTS FEES/CHARGES-DOMESTIC L	941202	0	0
	Commitment fee allocated to units	980509	0	0
	sub-total		0	0
	Guarantee fee on loan			
	GUARANTEE FEE ON GOI LOAN	941301	0	0
	GUARANTEE FEE ON FOREIGN CURRENCY LO.	941302	0	0
	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 FI	942001	55244	0
	OTHER CHARGES	942002	2082793	3268745
	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	60026	141391
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	15986	5917
	BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
	Bank charges allocated to units	980512	0	0
	sub-total		2214049	3416053
	Exchange difference regarded as adjustment	940701	0	0
	Exchange difference regarded as adjustment	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/Reg	949999	22602	42293
	Interest and Finance Charges <Corporate/Reg	980405	0	0
	Allocated to Units		22602	42293
	Total (Interest and Finance charges)			
	Expense transferred to EDC	Less :		
	INTT. ON BORROWED MONEY-INTT. ON GOV	980140	0	0
	INTT. ON BORROWED MONEY-BONDS	980141	124643727	453041077
	INTT. ON BORROWED MONEY-FOREIGN LOAI	980142	0	0
	INTT. ON BORROWED MONEY-TERM LOAN B	980143	124388318	316505962

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	INTT. ON BORROWED MONEY-SHORT TERM	980144	0	0
	INTT. ON BORROWED MONEY-CASH CREDIT,	980145	0	0
	BOND ISSUE/SERVICE EXPENSES	980146	252497	462152
	COMMITMENT FEE	980147	0	0
	GUARANTEE FEE ON LOAN	980148	0	0
	OTHER FINANCE CHARGES	980149	23801	3416053
	Interest and Finance Charges <Corporate/Reg	980195	9001	41609
		Transfer to EDC	249317344	773466853
	Expense transferred to Deposit Works			
	INTEREST AND FINANCE CHARGES-ALLOCA	980705	100	0
Note no. 25	DEPRECIATION AND AMORTIZATION EXPENSES			
	DEPRECIATION			
	LAND- LEASE HOLD	930121	0	0
	LAND/RIGHT TO USE	930122	4854550	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	11834808	11826589
	BUILDING CONTAINING HYDRO ELECTRIC GEI	930301	19379560	0
	BUILDING CONTAINING WORKSHOP	930302	0	0
	BUILDING CONTAINING TRANSMISSION PLAN	930303	6507001	0
	OFFICE BUILDINGS-PERMANENT	930304	109964	96120
	OFFICE BUILDINGS-TEMPORARY	930305	804416	974249
	STORES AND GODOWN BUILDINGS	930306	0	0
	ADMINISTRATIVE BLOCK (INCLUDING TRANS	930321	14440371	4040338
	HOSPITAL BUILDING	930323	0	0
	BUILDING OTHERS	930328	0	0
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULAT	930601	513686424	0
	GENERATING PLANT AND MACHINERY	930701	191591547	0
	PLANT AND MACHINERY-SUB STATION	930801	37958	18290
	TRANSMISSION LINES	930901	451111	363300
	PLANT AND MACHINERY-OTHERS	931001	483573	101983
	CONSTRUCTION PLANT AND EQUIPMENT	931101	478115	570219
	WATER SUPPLY AND DRAINS/ SEWERAGE -PL	931201	464566	421884
	WATER SUPPLY AND DRAINS/ SEWERAGE -OT	931202	158063	175006
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE B	931402	0	0
	Vehicles other than Motor Car/Jeep	931501	174946	76681
	Motor Car/Jeep	931502	188556	126456
	AIRCRAFT/BOATS	931601	0	0
	FURNITURE, FIXTURES AND EQUIPMENT	931701	494315	450264
	COMPUTERS	931801	689149	1143318
	COMMUNICATION EQUIPMENTS	931901	165283	156684
	OFFICE EQUIPMENTS	932001	432011	372409
	RESEARCH AND DEVELOPMENT EQUIPMENT	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	147370	194110
	OTHER ASSETS	932501	563668	438489
	CAPITAL EXPENDITURE ON ASSETS NOT OWN	932601	12857676	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	866929	480152
		Depreciation for the y	781861930	22026541
	Depreciation adjustment of account of FERV	939001	0	0
	CD/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	5227321	7180209
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	5227321	7180209
		Total (Depreciation)	787089251	29206750
	Depreciation transferred to EDC/ Units			
	DEPRECIATION DURING CONSTRUCTION	980160	6095493	22026541
	Depreciation <Corporate/Regional Office>	980194	3285489	7087498
		Transfer to EDC	9380982	29114039
	Depreciation transferred to deposit works			
	Depreciation- Recoverable from Deposit Wor	980703	21480	0

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Note	Particulars	Linkage	31.03.2013	31.03.2012
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 DEB	860102	0	0
	OTHER PRIOR PERIOD INCOMES	860121	0	381107
	Total (Prior Period Inco		0	381107
	Expenditure			
	EMPLOYEES REMUNERATION AND BENEFITS	950401	1002341	745439
	REPAIR AND MAINTENANCE	950403	0	0
	FINANCE COST	950424	0	0
	DEPRECIATION & AMORTIZATION EXPENSES	950425	2164009	560756
	OTHERS	950450	-2939100	10490
	Total (Prior Period Expen		227250	1316685
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/R	959998	449870	478295
	Prior Period Adjustments (Net) <Corporate/R	980406	0	0
	Allocated to Units		449870	478295
	Prior Period (Net)			
	Expenses transferred to EDC			
	Prior period expenses			
	PRIOR PERIOD EXPENSES	980165	2164009	1316685
	Prior Period Adjustments (Net)	980196	22380	471795
	Transfer to EDC		2186389	1788480
	Prior period income	980179	0	381107
	Expense transferred to Deposit Works	980706	147	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 BENEF	960112	0	0
	SALARIES, WAGES, ALLOWANCES AND BENEF	960212	0	0
	sub-total		0	0
	Gratuity and contribution to provident fund			
	Gratuity, Contribution to provident fund & pe	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			

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	Buildings			
	REPAIR AND MAINTENANCE- BUILDING	960116	0	0
	Machinery and Construction Equipments			
	REPAIR AND MAINTENANCE-MACHINERY AN	960117	0	0
	Others			
	REPAIR AND MAINTENANCE- OTHERS	960118	0	0
	Repair and Maintenance	960218	0	0
		sub-total	0	0
	Administration and Other Expenses			
	Rent			
	RENT/HIRING CHARGES	960119	0	0
	Travelling and Conveyance			
	TRAVELLING AND CONVEYANCE	960121	0	0
	TRAVELLING COST	960213	0	0
		sub-total	0	0
	Expenses on vehicle			
	EXPENSE ON VEHICLES	960122	0	0
	Insurance			
	INSURANCE	960120	0	0
	Telephone, telex, and postage			
	TELEPHONE TELEX AND POSTAGE -COMMUN	960123	0	0
	Advertisement and publicity			
	ADVERTISEMENT PUBLICITY	960124	0	0
	Printing and Stationery			
	PRINTING AND STATIONERY	960125	0	0
	PRINTING AND STATIONERY	960215	0	0
		sub-total	0	0
	Remuneration to Auditors			
	Remuneration to Auditors	960136	0	0
	Other Expenses			
	OTHER EXPENSES	960131	0	0
	DOCUMENTATION AND COMPUTER CHARGE	960216	0	0
	OTHER EXPENSES	960217	0	0
		sub-total	0	0
	ERV			
	ERV	960134	0	0
	Rates and taxes			
	RATES AND TAXES	960127	0	0
	Security			
	SECURITY	960128	0	0
	Electricity			
	ELECTRICITY CHARGES	960129	0	0
	Contingencies			
	CONTINGENCIES	960130	0	0
	Consultancy charges			
	CONSULTANCY CHARGES	960133	0	0
	Depreciation & Amortization Expense			
	DEPRECIATION	960132	0	0
	Depreciation	960219	0	0

K. K. K.



Note	Particulars	Linkage	31.03.2013	31.03.2012
		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			
	WORK IN PROGRESS	960199	0	0
	Consultancy Work-in-Progress			
	WORK IN PROGRESS	960290	0	0
	Total			
	Other Income <Corporate/Regional Office>	960190	0	-200620
	Generation, Administration and Other Expenses	960192	0	303764
	Employees' Remuneration and Benefits <Corp>	960191	0	1818604
	Depreciation <Corporate/Regional Office>	960193	0	92711
	Interest and Finance Charges <Corporate/Reg>	960194	0	684
	Provisions <Corporate/Regional Office>	960196	0	0
	Prior Period Adjustments (Net) <Corporate/R>	960195	0	6500
		sub-total	0	2021643
	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 ADJUST	960222	0	0
	Period Period expenses transferred to Contr	sub-total	0	0
Note no. 29	EXPEND. DURING CONSTRUCTION			
	PARTICULARS			
	EMPLOYEES BENEFITS EXPENSES			
	Salaries, wages, allowances	980101	90001028	379463494
	Gratuity and contribution to provident fund	980102	22362312	113817498
	Staff welfare expenses	980103	10458382	34512841
	Leave Salary & Pension Contribution	980104	1002341	0
		Sub-total	123824063	527793833
	REPAIRS & MAINTENANCE			
	Building	980110	837852	3836153
	Machinery	980111	409169	298000
	Others	980112	4556849	16492505
		Sub-total	5803870	20626658
	ADMINISTRATION & OTHER EXPENSES			
	Rent	980114	4357410	17860849
	Rates and taxes	980115	225654	2619628
	Insurance	980116	34978	193600
	Security expenses	980117	92119	2919011
	Electricity Charges	980118	1641317	11450470
	Travelling and Conveyance	980119	510928	2333230
	Expenses on vehicles	980120	1650218	5199070
	Telephone, telex and Postage	980121	709767	3481489
	Advertisement and publicity	980122	0	123055

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Note	Particulars	Linkage	31.03.2013	31.03.2012
	Entertainment and hospitality expenses	980123	0	0
	Printing and stationery	980124	331511	1467157
	Remuneration to Auditors	980152	0	0
	Design and Consultancy charges:			
	- Indigenous	980126	242138	1017545
	- Foreign	980127	0	0
	Expenses on compensatory afforestation/ catchment area treatment/ Expenditure on land not belonging to corp	980131	81864090	1621610
	Land acquisition and rehabilitation	980132	41561018	35811837
	Loss on assets/ materials written off	980133	0	0
	Losses on sale of assets	980128	0	0
	Losses on sale of assets	980130	30959	27627
	Exchange rate variation (Debit)	980150	11707660	11892494
	Other general expenses	980125	3017435	6679995
	Sub-total:		147977202	104696667
	FINANCE COST			
	Interest on :			
	a) Government of India loan	980140	0	0
	b) Bonds	980141	124643727	453041077
	c) Foreign loan	980142	0	0
	d) Term loan	980143 and	124388318	316505962
	e) Cash credit facilities /WCDL	980145	0	0
	Exchange differences regarded as	980154	0	0
	Loss on Hedging Transactions	980155	0	0
	Bond issue/ service expenses	980146	252497	462152
	Commitment fee	980147	0	0
	Guarantee fee on loan	980148	0	0
	Other finance charges	980149	23801	3416053
	Sub-total		249308343	773425244
	PROVISIONS	980161	0	274324
	Sub-total		0	274324
	DEPRECIATION & AMORTISATION	980160	6095493	22026541
	Sub-total		6095493	22026541
	PRIOR PERIOD EXPENSES			
	Prior Period Expenses	980165	2164009	1316685
	Less: Prior Period Income	980179	0	381107
	Sub-total		2164009	935578
	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – Interest on loans and advances	980170	305873128	0
	Interest on loans and advances	980171	0	8903756
	Miscellaneous receipts	980172	550244	10991678
	Profit on sale of assets	980173	0	0
	Exchange rate variation (Credit)		0	0
	Provision not required written back	980174	1335091	14879891
	Hire charges/ outturn on plant and machin	980175	0	3679726
	Sub-total		307758463	38455051
	C.O./Regional Office Expenses:			
	Other Income	980191	-2300896	-9975868
	Generation, Administration and Other	980193	10439087	37971441
	Employees Benefits Expenses	980192	42717213	181442103
	Depreciation & Amortisation	980194	3285489	7087498
	Finance Cost	980195	9001	41609
	Provisions	980197	0	-873
	Prior Period Adjustment (Net)	980196	22380	471795
	Sub-total		54172274	217037705
	GRAND TOTAL		281586791	1628361499

R. P. Singh





N H P C LIMITED
CHAMERA-III POWER STATION, DARWALA, CHAMBA

Trial Balance

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TRIAL BALANCE UPTO MONTH MARCH 2013

Head Of Account	Opening Balance		During the Period		Closing Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
140101 FUNDS FROM CORPORATE OFFICE		18494944159				18494944159
150101 DEBIT/CREDIT ADVICES-CORPORATE OFFICE			2992049205	1884217613	1107831592	
150102 CHEQUE PAID ACCOUNT			13500000	474700000		461200000
150120 CHEQUE COLLECTED ACCOUNT			5705699		5705699	
150301 DEBIT/CREDIT ADVICE -REGIONAL OFFICE-1 JAMMU			436033	278769	157264	
150401 DEBIT/CREDIT ADVICES-REGIONAL OFFICE-II			13398468	123243725		109845257
150402 CHEQUES PAID ACCOUNT SBI (BANKHET)				48392		48392
150420 CHEQUES COLLECTED ACCOUNT SBI (BANKHET)						
150501 DEBIT/CREDIT ADVICE - REGIONAL OFFICE-III				48392		48392
150601 DEBIT/CREDIT ADVICES-E.D.REGION-IV-			60306	44250	16058	
151001 DEBIT/CREDIT ADVICE - REGIONAL OFFICE,			74330		74330	
151101 DEBIT/CREDIT ADVICES-L.O. MUMBAI			69369		69369	
151301 DEBIT/CREDIT ADVICE- REGION-SILLIGURI				21000		21000
152101 DEBIT/CREDIT ADVICES- BAIRASUL POWER			493136	1895026		1401890
152201 DEBIT/CREDIT ADVICES-LOKTAK POWER STATION				114084		114084
152301 DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			197939	174261	23678	
152401 DEBIT/CREDIT ADVICES-TANAKPUR POWER			188271	235517		47246
152501 DEBIT/CREDIT ADVICES CHAMERA-I POWER			574796	1456252		881456
152601 DEBIT/CREDIT ADVICE URI STAGE-I POWER			313935	475959		162024
152701 DEBIT/CREDIT ADVICES RANGIT POWER STATION			127071	82162	44909	
152801 DEBIT/CREDIT ADVICE CHAMERA-II POWER STATION			1766594	3551749		1785155
152901 DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			657493	1805980		1148487
153001 DEBIT/CREDIT ADVICES -DHAULIGANGA-I POWER			292206	268385	23821	
153101 DEBIT/CREDIT ADVICE-TEESTA-V- POWER STATION			72972		72972	
153201 DEBIT/CREDIT ADVICE- PARBATI -II PROJECT			403624	311381	92243	
153301 DEBIT/CREDIT ADVICE- PARBATI STAGE-III PROJECT			18392	178762		160370
153401 DEBIT/CREDIT ADVICE SEWA-II PROJECT			890304	1389210		498906
153502 CHEQUE PAID ACCOUNT SBI(MEHLA)- CHAMERA-III						
153520 CHEQUE COLLECTED ACCOUNT SBI(MEHLA)-						
153701 DEBIT/CREDIT ADVICE-URHI PROJECT			8736	39841		31105
153801 DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			604558	536340	68218	
153901 DEBIT/CREDIT ADVICES-BURSUR PROJECT			112942	118714		5772
154101 DEBIT/CREDIT ADVICES-NIMMO BAZGO PROJECT			24315	78776		54461
154201 DEBIT/CREDIT ADVICES-CHUTAK PROJECT			254574	267954		13380
154401 DEBIT/CREDIT ADVICE- TEESTA LOW DAM III			164951		164951	
154501 DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV				6000		6000
154701 DEBIT/CREDIT ADVICES-SUBANSIRI LOWER			926062	216778	709284	
155401 DEBIT/CREDIT ADVICE- DIBANG BASIN			445325	149036	298289	
155501 DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT			415322	23840	391482	
155701 DEBIT/CREDIT ADVICES-TAWANG BASIN PROJECTS			442540	454723		12183
155901 DEBIT/CREDIT ADVICE - REGIONAL OFFICE			178146	85926	92220	
156101 DEBIT/CREDIT ADVICES-'KOTLIBHEL-II' PROJECT			155891	34627	121264	
156201 DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT			12000	52044		40044
157801 DEBIT/CREDIT ADVICE- MANGDECHHU PROJECT				18739		18739
158601 DEBIT / CREDIT ADVICE - CHAMKHARCHHU-I H. E.			225969		225969	
158701 DEBIT / CREDIT ADVICE - KURI-GONGRI H. E.			2704	639210		636506
158901 DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION			87904	184808		96904
159101 DEBIT / CREDIT ADVICE - MANGDECHU H. E.			259907	259907		
159601 DEBIT CREDIT ADVICES- BIHAR RURAL ROAD				65263		65263
310101 EARNST MONEY DEPOSIT		524000	2467020	3892520		1949500
310201 SUNDRY CREDITORS-CAPITAL WORKS-INDIAN		405505069	81995969	618761680		204310780
310203 SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-		3168873	31416426	29969589		1722036
310207 SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN			9792311	9792311		
310208 SUNDRY CREDITORS -CAPITAL-FOREIGN		106518149	103221134	57911816		61208831
310300 CONTRA-CURRENT/NON CURRENT-SECURITY						
310300 DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-	5242315		31572349	34546036	2288628	
310301 SECURITY DEPOSIT-RETENTION MONEY-CAPITAL		3731877	8620962	7078558		2187471
310303 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-		18200	57700	105500		55000
310305 SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-		1492238	1672276	195195		15157
310401 SUNDRY CREDITORS-WORKS - OTHER THAN			10623262886	10623843207		580321
310411 SUNDRY CREDITORS-SUPPLIERS-OTHER THAN		716624	16391671	17877999		2202952
310431 SUNDRY CREDITORS-OTHERS-OTHER THAN		8934324	80688496	105206311		33452139
310450 STORES PAYMENT CONTROL ACCOUNT			47296876	47296876		
310500 CONTRA-CURRENT/NON CURRENT-SECURITY						
310500 DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC	952801		14607826	11984581	3576046	
310501 SECURITY DEPOSIT/ RETENTION MONEY-						
310501 CONTRACTOR-OTHER THAN CAPITAL-INDIAN		952801	1037009	3680254		3576046
310503 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-						
310503 OTHER THAN CAPITAL-INDIAN CURRENCY			81626	81626		
310602 UNPAID SALARY AND WAGES						
310605 OTHER EXPENSES PAYABLE TO EMPLOYEES		33283	498192	543249		78340
310606 LIABILITY ON ACCOUNT OF PAY REVISION ARREARS			12	12		
310608 AMOUNT PAYABLE TO EX EMPLOYEES		5427739	15067776	12484174		2844137
310610 PAYABLE TO EMPLOYEES - CONTROL A/C			2894400	2894400		
310701 ELECTRICITY/ POWER CHARGES PAYABLE		1685000	12615104	12254668		1324584
310703 TELEPHONE AND TELEX CHARGES PAYABLE		95006	1805466	1863608		153142
310704 RENT PAYABLE		315361	5787208	5471847		
310708 CONSULTANCY CHARGES PAYABLE		487500	1168168	965908		285240
311201 EMPLOYEES CONTRIBUTION TOWARDS EPF						
311202 CORPORATION CONTRIBUTION TOWARDS EPF						

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Head Of Account	Opening Balance		During the Period		Closing Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
311204 CORPORATION CONTRIBUTION TOWARDS FPS			87600	87600		
311208 EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB		16800	200200	199400		16000
311213 POST OFFICE RECURRING DEPOSIT		40500	450011	445011		35500
311231 GPF RECOVERED AND PAYABLE TO OUTSIDE		76108	1090434	1090427		76101
311232 GIS RECOVERED AND PAYABLE TO OUTSIDE		180	2220	2220		180
311233 ADVANCE RECOVERED AND PAYABLE TO OUTSIDE						
311301 INCOME TAX DEDUCTED AT SOURCE-SALARIES						
311302 INCOME TAX DEDUCTED AT SOURCE-		605969	2072762	2140978		674177
311303 INCOME TAX DEDUCTED AT SOURCE-			528793	528793		
311304 INCOME TAX DEDUCTED AT SOURCE-RENT		80063	623968	616177		72272
311306 INCOME TAX DEDUCTED-SERVICES		125174	730640	727483		113017
311307 INCOME TAX DEDUCTED AT SOURCE-OTHERS						
311309 SERVICE TAX PAYABLE			1859817	1859817		
311312 INCOME TAX DEDUCTED AT SOURCE-PERQUISITES						
311402 STATE SALES TAX/VAT -WORK CONTRACTS		1835160	4194711	3306133		946582
311404 ROYALTY		73267	1117574	1101785		57478
311407 LIABILITY FOR OTHER STATE LEVIES		530177	222432	1844098		151843
311509 LIABILITY FOR STALE CHEQUES				3564		3564
311801 MISCELLANEOUS LIABILITY			29559	29559		
312101 SUNDRY CREDITORS-QUARTERLY PROVISIONAL			164439113	164439113		
312102 SUNDRY CREDITORS-QUARTERLY PROVISIONAL			23019677	23019677		
312103 SUNDRY CREDITORS-QUARTERLY PROVISIONAL			1489284	1489284		
312104 SUNDRY CREDITORS-QUARTERLY PROVISIONAL			29845622	29845622		
318301 SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-NON		3535080	15805301	12380379		110158
318305 SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY-NON CURRENT		180405	266463	86058		
318501 SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN		533535	2461078	2163602		236059
319301 SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT		196797	16751560	18642972		2088209
319303 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT		18200	301900	349700		66000
319305 SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY-CURRENT		1311833	1420812	124136		15157
319501 SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN		419266	9423503	12333328		3329091
319503 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT			100000	100000		
330100 CONTRA-CURRENT/NON CURRENT-ADVANCE FROM	53600000		227949761	268000000	13549761	
330102 ADVANCE FROM CLIENTS		53600000				53600000
338102 ADVANCE FROM CLIENTS-NON CURRENT			53600000	53600000		
339102 ADVANCE FROM CLIENTS-CURRENT		53600000	268000000	227949761		13549761
350401 PROVISION FOR WAGE REVISION		6352658	3161342	2473149		5664465
350402 PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS		44299938	51995430	7695492		
350418 PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)-			712	712		
350421 PROVISION FOR SUPERANNUATION/PENSION FUND-		72128893	72128893			
350425 PROVISION FOR PRP- EXECUTIVE			29208653	36234751		7024898
350426 PROVISION FOR PRP- SUPERVISOR			9466272	11354546		1888274
350427 PROVISION FOR PLGI - WORKMAN			25473462	33296307		7824845
350428 PROVISION FOR COMPANY'S OVERALL			3399560	5169860		1770300
350901 PROVISION FOR OBSOLESCENCE IN STORES			1056	1056		
350904 PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES THROUGH GOVT			10500000	21257744		10757744
350916 PROVISION FOR CONSTRUCTION STORES		274324	274324			
350919 PROVISION FOR OTHER EXPENSES		212571633	211329026	656752		1899359
351211 PROVISION FOR COMMITTED CAPITAL EXPENSES-			23838000	305462518		281624518
351401 PROVISION FOR CORPORATE SOCIAL		2124340	1308555	500000		1315785
410001 ASSET RECLASSIFICATION CONTROL ACCOUNT			2246390693	2246390693		
410101 LAND- FREE HOLD		7793054	3938225		11731279	
410121 LAND- RIGHT OF USE		193079261			193079261	
410201 ROADS		300374171		43877510	256496661	
410203 BRIDGES AND CULVERTS		43911190		7646865	36264325	
410301 BUILDING CONTAINING HYDRO ELECTRIC			771583929	827111	770756618	
410302 BUILDING CONTAINING WORKSHOP		6012906		6012904	2	
410303 BULD.CONTAIN. TRANS PLANT & EQUIPMENT			299299351	40482140	258817211	
410304 OFFICE BUILDINGS-PERMANENT		3005049	325821	287973	3042897	
410305 OFFICE BUILDINGS-TEMPORARY		17735718	2968428	20704130	16	
410306 STORES AND GODOWN BUILDINGS		15638211		15638202	9	
410321 TRANSIT CAMP AND FIELD HOSTEL		29953538	747088	28953534	747092	
410325 RESIDENTIAL BUILDING-PERMANENT		109005834	89021	7677748	101417207	
410326 RESIDENTIAL BUILDING-TEMPORARY		4340110		4340106	4	
410327 CANTEEN BUILDING		289848	622360	289847	622361	
410328 BUILDINGS-OTHERS		13585040	14690118	4110735	24164423	
410601 DAMS AND BARRAGES			3490662035	31700500	3458961535	
410604 POWER TUNNELS AND PIPELINES			7322884409	21889089	7300995320	
410605 PENSTOCKS			108193171	5270122	102923049	
410607 TAILRACE TUNNELS			285621322	7262100	278350222	
410608 HYDROMECHANICAL WORKS-DAMS AND BARRAGES			1262971018	7142410	1255828608	
410610 HYDROMECHANICAL WORKS-TUNNELS AND			455327294	10884017	44443257	
410611 HYDROMECHANICAL WORKS-TAIL RACE INCLUDING			66482941	332500	66150441	
410701 MAIN GENERATING EQUIPMENT			1918004824	17574312	1900430512	
410702 GENERATOR STEP UP TRANSFORMER			443495791		443495791	
410703 OTHER POWER PLANT TRANSFORMER			80352800		80352800	
410704 COOLING WATER SYSTEMS			192639278	4227593	188411685	
410705 EHV SWITCHGEAR SYSTEMS			692041992	3167507	688874485	
410707 DC SYSTEMS/ BATTERY SYSTEMS			48078575		48078575	
410708 POWER AND CONTROL CABLES			386563866		386563866	



Head Of Account	Opening Balance		During the Period		Closing Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
410709 AIR CONDITIONING AND VENTILATION SYSTEMS			209387239	5203793	204183446	
10711 CONTROL, METERING AND PROTECTION SYSTEM			295899763	31288428	264611335	
410712 AUXILIARY AND ANCILLARY SYSTEMS			168301714	2420588	165881128	
*10713 MISCELLANEOUS POWER PLANT EQUIPMENTS			484837516	11910767	472926749	
410714 CAPITAL SPARES-GENERATING PLANT AND				5516170	5516170	
410801 SUBSTATION-TRANSFORMERS	562530		161160	27477	698213	
10904 INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND	5105662		679465	371315	5413812	
410905 STREET LIGHTING, ETC.	2616327		105544	760748	1961123	
411002 DIESEL GENERATING SETS	2782982		12404235	4389170	10798047	
11101 EXCAVATORS	1344200			1209780	1344200	
411104 TIPERS	1658737			1492863	1658737	
*11105 DOZERS	4730867			4257780	4730867	
411109 CRANES			1410469		1410469	
411112 PUMPS	3649002		476293	1700835	2424460	
11114 WELDING SETS	196020			141901	54119	
411115 AIR COMPRESSORS	191608			182028	9580	
411130 OTHER EQUIPMENT	332721		7586	229252	111055	
*11201 WATER SUPPLY	12561519		2099083	1633078	13027524	
411202 SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	4524217		207806	515030	4216993	
11501 CARS	525314		2663660	2902010	286964	
411502 JEEPS-STATION WAGONS INCLUDING INSPECTION	2308285		957364	1748338	1517311	
411505 FIRE TENDERS			2987229	1655399	1331930	
11506 AMBULANCE	1159329			396470	762859	
411507 BUSES	1518562			1366705	1518562	
*11508 TRUCKS/TANKERS	843282		2804492	2129265	1518509	
411701 FURNITURE-FIXTURES-OFFICE	3546183		2617341	2162750	4000774	
411702 FURNITURE-FIXTURES-RESIDENTIAL	49500		68425	26583	91342	
11705 FURNITURE-FIXTURES-CLUB	21840			4292	17548	
411706 FURNITURE-FIXTURES-HOSPITAL	9900			4254	5646	
411707 FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT	2559837		600310	803647	2356500	
*11801 COMPUTERS	4859837		1728130	4475662	2112305	
411803 PRINTERS	2172624		490743	2042738	620629	
11804 OTHER EDP EQUIPMENTS	5818754		323908	5228810	913852	
411805 SATELLITE COMMUNICATIONS SYSTEMS	2540369		18315	2290556	268119	
411902 TELEPHONE TELEX MACHINES	879275			331066	548209	
11903 INTERIOR COMMUNICATION EQUIPMENTS	1608349			559185	1049164	
412003 PHOTOCOPY/ DUPLICATING MACHINES	2331068			767058	1564010	
112005 HOSPITAL EQUIPMENTS	246061		18877	92855	172083	
412006 CLUB EQUIPMENTS	87905			40539	47366	
412007 TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	374429		97385	200235	271579	
12008 AIR CONDITIONERS	961269		332800	513728	780341	
412011 AIR COOLERS/ WATER COOLERS/ FANS	106313		222493	35151	293655	
412014 TELEVISION / MUSIC SYSTEM FOR OFFICE	150822			29733	121089	
12020 OTHER OFFICE EQUIPMENTS	1601276		19990	394332	1226934	
412201 INTANGIBLE ASSETS - COMPUTER SOFTWARE	1102601		351882	1077903	376580	
TELEVISIONS/ MUSIC SYSTEMS OTHER THAN FOR						
OFFICE, PROJECTORS, AUDIO VISUALS	1715055		297624	539565	1473114	
412502 LABORATORY TESTING AND METER TESTING	5006035		25478	2488372	2543141	
12503 MISC. ASSETS/EQUIPMENTS	502401		3880272	253209	4129464	
412505 REFRIGERATOR OTHER THAN FOR OFFICE	365390		10900	113762	263528	
412601 CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY			64288388		64288388	
12801 FIXED ASSETS OF MINOR VALUE >750<5000	5067798		896223	5157328	806693	
413002 SURPLUS ASSETS				68584	68584	
*20102 ACCUMULATED DEPRECIATION -LAND- RIGHT OF			537404	5391954		4854550
420201 ACCUMULATED DEPRECIATION -ROADS, BRIDGES,		48598546	55469311	15779744		8908979
420301 ACCUMULATED DEPRECIATION -BUILDING		83485190	102092598	58014972		39407564
ACCUMULATED DEPRECIATION -HYDRAULIC WORKS						
(DAMS, WATER CONDUCTOR SYSTEM,			58517169	572203593		513686424
ACCUMULATED DEPRECIATION -GENERATING						
PLANT AND MACHINERY (INCLUDING FOUNDATION)			17094438	208685985		191591547
*20801 ACCUMULATED DEPRECIATION -PLANT AND			18290	39957	50438	28771
MACHINERY SUB STATION (INCLUDING						
ACCUMULATED DEPRECIATION -PLANT AND			947647	1212603	596975	334019
MACHINERY -TRANSMISSION LINES (INCLUDING			570208	776024	632240	426424
ACCUMULATED DEPRECIATION -PLANT AND						
ACCUMULATED DEPRECIATION -DIESEL						
ACCUMULATED DEPRECIATION -CONSTRUCTION		9102651	9365167	628843		366327
421201 WATER SUPPLY & SEWERAGE AND EFFLUENT		2004734	2341424	815945		479255
421501 ACCUMULATED DEPRECIATION -VEHICLE		4388779	4526722	449991		312048
21701 ACCUMULATED DEPRECIATION -FURNITURE		2160361	2421504	617784		346641
421801 ACCUMULATED DEPRECIATION -COMPUTERS		13591388	14138707	928489		381170
421901 ACCUMULATED DEPRECIATION -COMMUNICATION		842135	942392	217425		117169
22001 ACCUMULATED DEPRECIATION -OFFICE EQUIPMENT		1939454	2196764	555148		297838
422201 ACCUMULATED DEPRECIATION -INTANGIBLE		1061817	1077635	155677		139859
22601 ACCUMULATED DEPRECIATION -OTHER ASSETS		3154561	3450713	724080		427928
ACCUMULATED DEPRECIATION -CAPITAL						
EXPENDITURE ON ASSETS NOT OWNED BY NHPC				12857676		12857676
ACCUMULATED DEPRECIATION -FIXED ASSETS OF		5065646	5207569	946290		804367
430201 CWIP -ROADS			9984891	8851802	1082880	
430203 CWIP -BRIDGES AND CULVERTS				61605	61605	
430301 CWIP -BUILDING CONTAINING HYDRO ELECTRIC	263440100		530387378	793827478		
430303 CWIP -BUILDING CONTAINING TRANSMISSION PLANT	161472130		153722744	315194874		
430304 CWIP -OFFICE BUILDINGS-PERMANENT	39708			39708		
430305 CWIP -OFFICE BUILDINGS-TEMPORARY	199380			199380		
430321 CWIP -TRANSIT CAMP AND FIELD HOSTEL	75000		1685899	1760899		
430325 CWIP -RESIDENTIAL BUILDING-PERMANENT	89024			89024		
430327 CWIP -CANTEEN			622360	622360		
430328 CWIP -BUILDINGS-OTHERS	4085023		18780951			

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	Debit	Credit	Debit	Credit	Debit	Credit
430329 CWIP -OTHER CIVIL WORKS	4117337		2181059	8298396		
130601 CWIP -DAMS AND BARRAGES	1893097346		1653374182	3548471528		
430604 CWIP -POWER TUNNELS AND PIPELINES	4139812662		3300496962	7440309624		
430605 CWIP -PENSTOCKS	45462547		76813784	122276331		
430607 CWIP -TAILRACE TUNNELS	169487023		127687074	297174097		
430608 CWIP -HYDROMECHANICAL WORKS-DAMS AND	549869469		781107678	1330977147		
130610 CWIP -HYDROMECHANICAL WORKS-TUNNELS AND	223343588		257702504	481046092		
430611 CWIP -HYDROMECHANICAL WORKS-TAIL RACE	23984855		44837037	68821892		
430701 CWIP -MAIN GENERATING EQUIPMENT	1269008562		683755606	1952764168		
130702 CWIP -GENERATOR STEP UP TRANSFORMER	322001432		122252188	444253620		
430703 CWIP -OTHER POWER PLANT TRANSFORMER	49729704		30870611	80400315		
430704 CWIP -COOLING WATER SYSTEMS	119169056		74452318	193621374		
430705 CWIP-EHV SWITCHGEAR SYSTEMS	481646890		625033122	1106680012		
430707 CWIP -DC SYSTEMS/ BATTERY SYSTEMS	32986738		15091837	48078575		
130708 CWIP -POWER AND CONTROL CABLES	252610366		137677213	390287579		
430709 CWIP -AIR CONDITIONING AND VENTILATION	123866233		86778097	210644330		
430711 CWIP -CONTROL, METERING AND PROTECTION	167648655		114536320	282184975		
130712 CWIP -AUXILIARY AND ANCILLIARY SYSTEMS	101535804		69364893	170900697		
430713 CWIP -MISCELLANEOUS POWER PLANT	299740251		208307522	508047773		
130904 CWIP -INTERNAL DISTRIBUTION LINES IN TOWNSHIP	679465			679465		
431002 CWIP -DIESEL GENERATING SETS	6133164		1104578	7237742		
431201 CWIP -WATER SUPPLY AND DRAINS	558805		2519599	3078404		
131202 CWIP -SEWERAGE AND EFFLUENT DISPOSAL			909018	662809	246209	
432601 CWIP -CAPITAL EXPENDITURE ON ASSETS NOT	58603985		5684403	64288388		
134001 CWIP -EXPENDITURE ON HYDRO AND	15932612		1579789	17512401		
134002 CWIP -EXPENSES ON SURVEY	8023867		795602	8819469		
434003 CWIP -EXPLORATORY DRIFTS, TRENCHES AND PITS	2655378		263293	2918671		
134004 CWIP -DRILLING AND DRAFTING	6794018		673657	7487675		
434006 CWIP -EXPENDITURE ON PREPARATION OF	3342500		331424	3673924		
434007 CWIP -HYDRAULIC MODEL STUDIES	7336076		1483120	8819196		
434008 CWIP -OTHER SURVEY INVESTIGATION,	953950		94588	1048538		
437501 IEDC -WAGES, ALLOWANCES AND BENEFITS	1987905029		92370435	2369407	2077906057	
IEDC -GRATUITY AND CONTRIBUTION TO						
437502 PROVIDENT FUND & PENSION SCHEME (INCLUDING	438124109		25156331	2794019	460486421	
437503 IEDC -STAFF WELFARE EXPENSES	212927611		10592836	134454	223385993	
137504 IEDC -LEAVE SALARY AND PENSION CONTRIBUTION	1221318		1002341		2223667	
437510 IEDC -REPAIR AND MAINTENANCE- BUILDING	18498722		1590254	752402	19336574	
IEDC -REPAIR AND MAINTENANCE- CONSTRUCTION						
137511 PLANT MACHINERY AND EQUIPMENT	2435992		558169	149000	2845161	
437512 IEDC -REPAIR AND MAINTENANCE- OTHERS	52256515		4689091	132242	56813364	
137514 IEDC -RENT/HIRING CHARGES	94776844		9407172	5049762	99134254	
437515 IEDC -RATES AND TAXES	9642627		225754	100	9868281	
437516 IEDC -INSURANCE	1980207		34978		2015185	
137517 IEDC -SECURITY EXPENSES	3863360		2965993	2873874	3955479	
437518 IEDC -ELECTRICITY EXPENSES	24912366		6690626	5049309	26553683	
137519 IEDC -TRAVELLING AND CONVEYANCE	24369393		532226	21298	24880321	
137520 IEDC -EXPENSE ON VEHICLES/STAFF CAR	19012950		1829902	179684	20663168	
437521 IEDC -TELEPHONE TELEX AND POSTAGE -	17125595		1299883	590116	17835362	
137522 IEDC -ADVERTISEMENT PUBLICITY	6270489				6270489	
437523 IEDC -ENTERTAINMENT AND HOSPITALITY	93652				93652	
437524 IEDC -PRINTING AND STATIONERY	10299806		333205	1694	10631317	
137525 IEDC -OTHER EXPENSES	31363344		3944950	927515	34380779	
437526 IEDC -DESIGN AND CONSULTANCY-INDIGENOUS	2526541		249108	6970	2768679	
137528 IEDC -LOSSES ON ASSETS/MATERIAL WRITTEN OFF	2448715				2448715	
437530 IEDC -LOSS ON SALE OF ASSET	135800		69206	38247	166759	
IEDC -EXPENSES ON COMPENSATORY						
137531 AFFORESTATION/CATCHMENT AREA	27518974		81864090		109383064	
437532 IEDC -EXPENDITURE ON LAND NOT BELONGING TO	443557357		252405518	210844500	485118375	
437541 IEDC -INT. ON BORROWED MONEY-BONDS	990575323		126028657	1384930	1115219050	
137543 IEDC -INT. ON BORROWED MONEY-TERM LOAN	1144625526		125770410	1382092	1270013844	
437546 IEDC -BOND ISSUE/ SERVICE EXPENSES	3046734		255303	2806	3299231	
137547 IEDC -COMMITMENT FEE	2556708				2556708	
437549 IEDC -OTHER FINANCE CHARGES	28230379		24690	889	28254180	
437550 IEDC -EXCHANGE RATE VARIATION(DEBIT BAL.)	19273920		11728311	20651	30981580	
137551 IEDC -EXCHANGE RATE VARIATION(CREDIT BAL.)		10848767	56297	56297		10848767
437552 IEDC -REMUNERATION TO AUDITORS	49789				49789	
137553 IEDC -DEP. DURING CONSTRUCTION	202459857		14130292	8034799	208555350	
137561 IEDC -PROVISIONS	530167547				530167547	
437565 IEDC -PRIOR PERIOD EXPENSES	8989881		2164009		11153890	
137570 IEDC -INCOME FROM GENERATION OF ELECTRICITY			83307	305956435		305873128
437571 IEDC -INTEREST ON LOANS AND ADVANCES		23479602	236709	236709		23479602
437572 IEDC -MISCELLANEOUS RECEIPTS AND		54462014	44829	594873		55012258
137573 IEDC -PROFIT ON SALE OF ASSET		53952				53952
437574 IEDC -PROVISIONS/LIABILITY NOT REQUIRED		101998296		1335091		103333387
137575 IEDC -RENT/HIRE CHARGES		39414036				39414036
437578 IEDC -PRIOR PERIOD INCOME		1173562				1173562
437599 IEDC -CORPORATE/REGIONAL OFFICE EXPENSES	1497217001		58470497	4298223	1551389275	
138000 EDC-DISTRIBUTION CONTROL ACCOUNT			7912607295	7912607295		
438101 CAPITALIZATION OF EDC-OTHER INCOME			527166363		527166363	
138102 CAPITALIZATION OF EDC-GENERAL				938212450		935212450
138103 CAPITALIZATION OF EDC-EMPLOYEES				2764002126		2764002128
438104 CAPITALIZATION OF EDC-DEPRECIATION				208555350		208555350
138105 CAPITALIZATION OF EDC-INTEREST AND FINANCIAL				2419343013		2419343013
138106 CAPITALIZATION OF EDC-PROVISIONS				530167547		530167547
438107 CAPITALIZATION OF EDC -PRIOR PERIOD				9980328		9980328
138108 CAPITALIZATION OF EDC ?EXCHANGE RATE				20132813		20132813
438109 CAPITALIZATION OF EDC- CORPORATE/REGIONAL				1551389275		1551389275
140101 CONSTRUCTION STORES - STEEL	614339			614342		



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	Debit	Credit	Debit	Credit	Debit	Credit
440301 CONSTRUCTION STORES - OTHER CIVIL BUILDING			101940	101940		
440501 CONSTRUCTION STORES - SPARES - GENERATING PLANT & MACHINERY AND AUXILIARY SYSTEM -			60320	60320		
440601 CONSTRUCTION STORES - OTHER GENERIC			1125745	1125745		
440701 CONSTRUCTION STORES - SPARES & COMPONENTS FOR CONSTRUCTION EQPT. & HEAVY EARTH			7206	7206		
440801 CONSTRUCTION STORES - SPARES FOR VEHICLES			128600	128600		
440901 CONSTRUCTION STORES - OTHER GENERIC	1053		459160	460213		
441001 CONSTRUCTION STORES - PETROL OIL AND			1824402	1824402		
441101 CONSTRUCTION STORES - GENERAL	273271		325797	599068		
441201 CONSTRUCTION STORES - LOOSE TOOLS			10622	10622		
441401 CONSTRUCTION STORES - ASSETS PENDING ISSUE			12066928	12066928		
446101 CONSTRUCTION STORES - INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY -INDIGENOUS			1339403	1339403		
446501 CONSTRUCTION STORES - MATERIAL ISSUED TO	10721		10721	21442		
450201 ADVANCES TO CONTRACTORS -INDIAN CURRENCY-	4012787		31125018	35137805		
450205 ADVANCES TO SUPPLIERS -INDIAN CURRENCY-	3323081		10935936	14259017		
450207 ADVANCE-GOVERNMENT DEPARTMENT	181047285		33268406	144936388	69379303	
450301 CAPITAL ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN CURRENCY-	97983336		962100	98796117	149319	
610001 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - RECLASSIFICATION CONTROL ACCOUNT			1878196	1878196		
610002 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STOCK TRANSFER CONTROL ACCOUNT			749799	749799		
610101 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDING MATERIAL ITEMS			708792	330922	377870	
610301 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDING MATERIAL ITEMS			753586	753586		
610501 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATING P&M AND AUX.			19093383	2179028	16914355	
610601 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC ELECTRICAL ITEMS			13613780	4174158	9439622	
610701 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC ELECTRICAL ITEMS			272801	105041	167760	
610801 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC			42170	230	41940	
610901 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC			12942205	3185465	9756740	
611001 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - GENERAL COMMUNICATION/ADMIN.			966240	291274	674966	
611101 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - GENERAL COMMUNICATION/ADMIN.			2592550	2550610	41940	
611201 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STORES IN TRANSIT/ PENDING			265992	265992		
611301 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STORES IN TRANSIT/ PENDING			76201		76201	
611401 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STORES IN TRANSIT/ PENDING			17062883	17040069	22814	
612001 INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STORES IN TRANSIT/ PENDING			3637092	3637092		
612601 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - MATERIAL ISSUED TO CONTRACTORS/			2663659		2663659	
617001 INVENTORIES (OTHER THAN CONSTRUCTION STORES) - MATERIAL ISSUED TO CONTRACTORS/			10721	10721		
640101 CASH IN HAND	60173		1313585	1259604	114134	
640102 IMPREST WITH STAFF			185250	185250		
640104 STAMPS IN HAND	2609		7420	9669	360	
640450 CASH/ BANK CONTRA CONTROL ACCOUNT			1150000	1150000		
640501 CHEQUE ISSUED ACCOUNT NO. 1			472419605	472352752	66853	
640601 CHEQUE COLLECTION ACCOUNT- ACCOUNT NO. 1			6045027	6045027		
650120 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	420838		2326762	2446243	301357	
650121 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT	183105		1348251	1433563	97793	
650122 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE			27177	21012	6165	
650123 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-NON			203994	203994		
650125 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT			295702	295702		
650212 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	2131058		5580483	2165912	5545629	
650213 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-NON	1055964		530382	1153422	432924	
650214 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-	19782		27797	47579		
650215 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED	184940		208003	318633	74310	
650218 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT	3088305		145335	2819865	413775	
650219 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON	10932		19163	12618	23477	
650220 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-			313		313	
650221 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED-	1020		5187	4635	1572	
650223 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-MULTIPURPOSE ADVANCE-UNSECURED-			4787	4787		
650400 CONTRA-CURRENT/NON CURRENT-ADVANCE-		1900000	198178598	291567897		95289299
650412 DEPOSIT WITH OTHER GOVT. DEPARTMENT	1900000		93659731	134206	95425525	
650701 INSURANCE-PREPAID			29438572	22331744	7168828	
650702 RENT PREPAID			6379991	5597697	782294	
650802 CLAIM RECOVERABLE FROM INSURANCE COMPANY			1863652	1863652		
650803 CLAIM RECOVERABLE FROM CONTRACTORS	2422163		3066575	4137571	1371167	
650810 CLAIMS RECOVERABLE FROM EMPLOYEES	119467		460483	462333	117617	



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	Debit	Credit	Debit	Credit	Debit	Credit
650820 OTHER CLAIMS RECOVERABLE			2762	2762		
51020 CLAIMS REIMBURSABLE FROM SELF INSURANCE			1960341	85277	1875064	
AMOUNT RECOVERABLE IN RESPECT OF PROJECT MANAGEMENT/CONSULTANCY WORKS			47065979		47085979	
951301 INTEREST ACCRUED AND DUE ON EMPLOYEE	263389		1435811	1531370	167630	
651520 INTEREST ACCRUED AND DUE ON EMPLOYEE	191572		1050985	1047453	195104	
651522 INTEREST ACCRUED AND DUE ON EMPLOYEE						
ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE	1017		16404	14859	2562	
351523 INTEREST ACCRUED AND DUE ON EMPLOYEE						
ADVANCES-COMPUTER ADVANCES-SECURED-	21315		96788	94138	23965	
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE						
751612 ADVANCES-HBA-SECURED-CURRENT			327744	235503	92241	
651613 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE						
ADVANCES-CAR ADVANCE-SECURED-CURRENT			327572	257068	70504	
651614 INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE						
ADVANCES-SCOOTER/ MOTOR CYCLE ADVANCE-			30485	23842	6643	
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE						
51615 ADVANCES-COMPUTER ADVANCE -SECURED-			171737	139384	32353	
658412 DEPOSIT WITH OTHER GOVT. DEPT.-NON	1900000		13424118	12412059	2912059	
59412 DEPOSIT WITH OTHER GOVT. DEPT.-CURRENT			278143778	185766539	92377240	
660101 HOUSE BUILDING ADVANCE-SECURED-NON	2787497		21362180	15728429	8421248	
660102 CAR ADVANCE-SECURED-NON CURRENT	2261775		6309600	6798188	1773207	
660103 SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-	30071		237843	267714		
660104 COMPUTER ADVANCE-SECURED-NON CURRENT	282392		2056141	1929973	408560	
660201 HOUSE BUILDING-ADVANCE-UNSECURED-NON	6565016		3433310	9998326		
660202 CAR-ADVANCE-UNSECURED-NON CURRENT	385980		2062944	2224968	204558	
660203 SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-			50000	24996	25004	
660204 COMPUTER ADVANCE-UNSECURED-NON CURRENT	78414		716086	780708	13782	
660205 FURNITURE ADVANCE-NON CURRENT	26242		124315	140575	9982	
660206 MULTIPURPOSE ADVANCE	6450986		16078274	15737239	8792021	
660301 TRANSFER TRAVELLING ALLOWANCE ADVANCE			329500	329500		
660302 TOUR TRAVELLING ALLOWANCE ADVANCE	16000		174319	178319	12000	
660303 PAY ADVANCE			427846	423681	4165	
660308 DEPARTMENTAL ADVANCE TO STAFF	288887		10198500	9601472	885915	
660310 LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE						
660320 OTHER ADVANCES TO STAFF NOT BEARING ANY	3110661		906857	3994065	23433	
660331 PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE	6352658		2240970	2929163	5664485	
660407 ADVANCES TO OTHERS-INDIAN CURRENCY-			25828	25828		
660607 ADVANCE TO NHPC SOCIAL SECURITY SCHEME	15000		20000	20000	15000	
661501 HOUSE BUILDING ADVANCE - SECURED-CURRENT	974232		11590604	10212539	2352297	
661502 CAR ADVANCE- SECURED-CURRENT	841279		4480954	4499077	823156	



Head Of Account	Opening Balance		During the Period		Closing Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
661503 SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE-	61010		198473	237643	21840	
661504 COMPUTER ADVANCE- SECURED-CURRENT	329296		1315699	1365299	279698	
661601 HOUSE BUILDING-ADVANCE- UNSECURED-	1028932		931137	1927924	32145	
661602 CAR-ADVANCE- UNSECURED-CURRENT	301692		452604	654384	99912	
661603 SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED-			24996		24996	
661604 COMPUTER ADVANCE - UNSECURED-CURRENT	51336		124500	138336	37500	
661605 FURNITURE ADVANCE-CURRENT	44382		83068	117065	10385	
810101 SALE OF POWER			116051411	2091864004		2775812593
910102 SALE OF POWER - REGULATED				41709487		41709487
J10801 UNSCHEDULED INTERCHANGE			4460873	14544367		10083494
812001 SALE OF POWER - NOT BILLED			14311509	16874612		2663103
20104 REGULATED POWER ADJUSTMENT A/C-				2392209		2392209
820105 REGULATED POWER ADJUSTMENT A/C-			2392209		2392209	
820106 REGULATED POWER ADJUSTMENT A/C-MARGIN			13503671		13503671	
J30101 REVENUE FROM PROJECT				6139041		6139041
840101 LATE PAYMENT SURCHARGE				5246535		5246535
740501 INTEREST FROM EMPLOYEE ON HBA			54000	1016988		962988
840502 INTEREST FROM EMPLOYEE ON CAR ADVANCE			3741	268808		265067
840503 INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR				4268		4268
840504 INTEREST FROM EMPLOYEE ON COMPUTER				42078		42078
840505 INTEREST FROM EMPLOYEE-OTHERS				3392		3392
940601 INTEREST ON ADVANCES TO CONTRACTORS			1498127	1498127		
J40701 RENT/HIRE CHARGES FROM CONTRACTORS				1364625		1364625
840901 LIABILITY NOT REQUIRED WRITTEN BACK				1061820		1061820
740902 PROVISION NOT REQUIRED WRITTEN BACK			737302	13681372		12944070
841001 OTHER INCOME			4821533	25490840		20669307
841101 EXCHANGE RATE VARIATION (GAIN)			16452658	23874869		7422211
J41201 TOWNSHIP RECOVERIES			93420	497586		404166
841501 PROFIT ON SALE-DISPOSAL-SETTLEMENT OF			3500	6111		2611
941702 LEASE RECOVERY			313	551633		551320
J41703 ELECTRICITY RECOVERY			179308	569756		390448
841706 CABLE CHARGES			280	56251		55971
41710 GUEST HOUSE RECOVERY			979	405299		405320
849999 OTHER INCOME <CORPORATE/REGIONAL OFFICE>			3352086	19900217		16548131
300111 BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXECUTIVE)			40615587	1666977	38958610	
900112 DEARNESS ALLOWANCE (EXECUTIVE)			24430899	233546	24197353	
900114 HOUSE RENT ALLOWANCE (EXECUTIVE)			1223451	33084	1190367	
900116 SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			2451755	19430	2432325	
900118 NIGHT SHIFT ALLOWANCE /OVERTIME (EXECUTIVE)			142465		142465	
900123 COMPANY LEASED ACCOMMODATION/CLA			6349524	30029	6319495	
900127 HONORARIUM (EXECUTIVE)			2200		2200	
900128 EARNED LEAVE ENCASHMENT (EXECUTIVE)			12137416	15882	12121534	
900129 PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			8868367		8868367	
900132 CONVEYANCE REIMBURSEMENT (EXECUTIVE)			1515501	21154	1494347	
900134 HPL ENCASHMENT (EXECUTIVE)			1072096	168	1071928	
900135 OTHER ALLOWANCE (EXECUTIVE)			94388	94388		
900140 BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY			18338241	194081	18144160	
900141 DEARNESS ALLOWANCE (SUPERVISOR)			11333886	120975	11212911	
900143 HOUSE RENT ALLOWANCE (SUPERVISOR)			1195776	21008	1174768	
900145 SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			1225804	8044	1217760	
900148 NIGHT SHIFT ALLOWANCE /OVERTIME			110550		110550	
900155 ELECTRICITY SUBSIDY (SUPERVISOR)			20	10	10	
900158 EARNED LEAVE ENCASHMENT (SUPERVISOR)			5633879	7402	5626477	
900159 PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			7365715		7365715	
900161 CONVEYANCE REIMBURSEMENT (SUPERVISOR)			325500	2310	323190	
900163 HPL ENCASHMENT (SUPERVISOR)			1005894		1005894	
900166 BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY			68814762	1517775	67296987	
900167 DEARNESS ALLOWANCE (WORKMEN)			41448986	205619	41243367	
900169 HOUSE RENT ALLOWANCE (WORKMEN)			4452809	20322	4432487	
900171 SITE COMPENSATORY ALLOWANCE (WORKMEN)			3991231	4516	3986715	
900173 WASHING ALLOW (WORKMEN)			400	400		
900174 NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)			218480		218480	
900175 NEWS PAPER ALLOWANCE (WORKMEN)			400	400		
900176 HINDI ALLOWANCE (WORKMEN)			10920		10920	
900180 TRANSPORT ALLOWANCE (WORKMEN)			6183	983	5200	
900181 ELECTRICITY SUBSIDY (WORKMEN)			740	600	140	
900182 CANTEEN SUBSIDY (WORKMEN)			900	900		
900184 EARNED LEAVE ENCASHMENT (WORKMEN)			16887395	52129	16835266	
900185 PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			21124117	1836222	19287895	
900189 CONVEYANCE REIMBURSEMENT (WORKMEN)			263912	2615	251297	
900191 HPL ENCASHMENT (WORKMEN)			2792647	22072	2770575	
900196 LEAVE ENCASHMENT ACTUARIAL VALUATION			16762374	5610050	11152324	
900211 COMPANY'S CONTRIBUTION TO PF (EXEC)			7036833	17649	7019184	
900212 COMPANY'S CONTRIBUTION TO PENSION(EPS)			520994	871	520123	
900214 COMPANY'S CONTRIBUTION TO			5634608	13742	5620866	
900240 COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			3215516	12524	3202992	
900241 COMPANY'S CONTRIBUTION TO PENSION(EPS)			197499	1128	196371	
900243 COMPANY'S CONTRIBUTION TO			2551759	10239	2541520	
900250 COMPANY'S CONTRIBUTION TO PF (WORKMEN)			11524877	44046	11480831	
900251 COMPANY'S CONTRIBUTION TO PENSION(EPS)			1086601	3549	1083052	
900253 COMPANY'S CONTRIBUTION TO			9355755	35696	9320059	
900261 PF ADMINISTRATION CHARGES			382457	29453	353004	
900262 EQUITY DEPOSIT LINKED INSURANCE			1428	106	1322	
900263 COMPANY'S CONTRIBUTION TO GRATUITY			32997763	32997763		
900266 GRATUITY ACTUARIAL VALUATION EXPENSES			13879192	4791776	9087416	
900305 VRS TO WORKMEN-EXGRATIA			4436486	133416	4303070	
900402 LEAVE TRAVEL CONCESSION TAXABLE			28874	28874		



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	Debit	Credit	Debit	Credit	Debit	Credit
900411 MEDICAL REIMBURSEMENT OUTDOOR (NON			1072848	5385	1067463	
900412 MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			2169599	8188	2161411	
900413 MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			4159696	671242	3488454	
900414 MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			259282	313	258969	
900415 MEDICAL REIMBURSEMENT OUTDOOR RETIRED			81929	7797	74132	
900416 MEDICAL REIMBURSEMENT INDOOR RETIRED			35173		35173	
900417 MEDICAL REIMBURSEMENT - RETIRED EMPLOYEE-			170344	17178	153166	
900418 MEDICAL REIMBURSEMENT - RETIRED EMPLOYEE-			58102	40590	15512	
900422 LIVERIES AND UNIFORMS			4242		4242	
900424 GRANTS AND SUBSIDY TO SPORTS, CANTEEN,			8803		8803	
900426 BAGGAGE ALLOWANCE ON RETIREMENT			111870		111870	
900427 AWARDS TO EMPLOYEES			2476898	2464148	12750	
900428 NEW YEAR/OTHER GIFTS TO STAFF			208060	11860	196200	
900430 COST OF MEDICINES/APPLIANCES ETC.			770172	249359	520813	
900435 PROJECT COMMISSIONING/OTHER AWARDS			5356220	739408	4616812	
900447 EMPLOYERS CONTRIBUTION (ERC) TOWARDS			510000	1000	509000	
900448 EMPLOYERS CONTRIBUTION (ERC) TOWARDS			224436	886	223550	
900449 EMPLOYERS CONTRIBUTION (ERC) TOWARDS			945758	3008	942750	
900450 OTHER EXPENSES			864125	538850	325275	
900451 RETIRED EMPLOYEES MEDICAL BENEFIT			14348344	4389060	9959284	
900452 BAGGAGE ALLOWANCE ON RETIREMENT			54996		54996	
900453 EXPENDITURE ON MEMENTO ON RETIREMENT			149420	14420	135000	
900454 MEMENTO ON RETIREMENT ACTUARIAL VALUATION			645562	626538	19024	
900501 LEAVE SALARY & PENSION CONTRIBUTION			1002341	1002341		
300626 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- CANTEEN ALLOWANCE/MEAL VOUCHERS			1682923	103753	1579170	
900627 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			2286794	4556	2284238	
900628 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			880794	30284	850510	
900629 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- PROFESSIONAL UPDATION ALLOWANCE			1070915	12093	1058822	
900630 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- CONVEYANCE / TRANSPORT ALLOWANCE			1924483	15772	1908711	
900631 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			985874	24077	961797	
900632 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- VEHICLE REPAIR & MAINTENANCE ALLOWANCE			671948	10457	661491	
900633 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			630427	7266	623161	
900634 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			793790	10312	783478	
300635 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- NEWSPAPER / PROFESSIONAL LITERATURE			1187037	11298	1175739	
900636 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			225773	1350	224423	
900637 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			486759	10494	476265	
900638 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			1061313	13730	1047583	
900639 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			101554	510	101044	
900640 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			149456	118	149338	
900641 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			3755074	39835	3715239	
900642 PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			160656	22806	137849	
900651 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			565003	1357	563646	
900652 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			607012	2855	604157	
900653 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			341202	6788	334414	
900654 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR- SELF DEVELOPMENT ALLOWANCE			406718	26057	380661	
900655 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			1784481	419	1784062	
900656 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			675862	12189	663673	
900657 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			69950	17	69933	
900658 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			212115	17	212098	
900659 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			695972	552	695420	
900660 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR- VEHICLE REPAIR & MAINTENANCE ALLOWANCE			301430	254	301176	
900661 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			508896	11822	497076	
900662 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR- CHILDREN EDUCATION ALLOWANCE			957480	291	957189	
900663 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			346226	143	346083	
900664 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			54544		54544	
900665 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			552513	2670	549843	
900666 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			15143	20	15123	
900667 PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-			39222	5760	33462	
900676 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			3120283	17933	3102350	
900677 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			2665987	11621	2654366	
900678 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			780553	4575	775978	
900679 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			1833549	18406	1815143	
900680 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			6419162	2305	6416857	
900681 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			2877447	53057	2824390	
900682 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			168262	42	168220	
900683 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			680021		680021	
900684 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			1850697	1048	1849649	
900685 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN- VEHICLE REPAIR & MAINTENANCE ALLOWANCE			628033	887	627146	
900686 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			2249424	1189	2248235	
900687 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			2822681	1036	2821646	
900688 PERKS & ALLOWANCES (CAFETERIA)-			1758378	262	1758116	
900689 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			34752	22	34730	
900690 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			1628543	1438	1627105	
900691 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			338373	89	338284	
900692 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			79641	34	79607	
900693 PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			17311	11542	5769	
09999 EMPLOYEES' REMUNERATION AND BENEFITS			215358777	21644953	193713824	
020102 CONSUMPTION OF STORES AND SPARES-POWER			31600	31600		
920201 REPAIR AND MAINTENANCE- MATERIAL CONSUMED-			45203	706	44503	



	Head Of Account	108 Opening Balance		During the Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-			1172817	1172817		
920204	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- ADMINISTRATIVE/ OFFICE BUILDING			448805	255547	193258	
J20205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE BUILDING			564827	75000	489827	
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-			85219		65219	
J20210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-			96202		96202	
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE			568637	568637		
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-			403644	146854	256790	
J20213	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-			208286		208286	
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-			4624223	1519315	3104908	
J20216	REPAIR AND MAINTENANCE-GUEST HOUSE			4414407	348268	4066139	
J20217	REPAIR AND MAINTENANCE- HOSPITAL BUILDING			1344283	878373	465910	
920218	REPAIR AND MAINTENANCE- CLUB BUILDING			14676	4343	10333	
J20304	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-			23686		23686	
920305	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE			339776	160000	179776	
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM			373753		373753	
J20307	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-			113043		113043	
920309	REPAIR AND MAINTENANCE-OTHER EXPENSES-			743547		743547	
J20310	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-			102393	60298	42095	
920311	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM			3788933	2429383	1339550	
J20401	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-			1305014	1122745	182269	
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT			71497		71497	
J20403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-			39832		39832	
J20404	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- OTHER POWER EQUIPMENTS /PLANT			1837454	139202	1698252	
920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-			8500	8500		
J20501	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- CONSTRUCTION PLANT AND MACHINERY			4200	4200		
920503	REPAIR AND MAINTENANCE-OTHER EXPENSES- CONSTRUCTION PLANT AND MACHINERY			1587022	1002987	584035	
J20601	REPAIR AND MAINTENANCE DG SET-OTHER THAN			961111	193801	767310	
920604	REPAIR AND MAINTENANCE-COMPUTERS			804564	341118	463446	
J20613	REPAIR AND MAINTENANCE-WATER SUPPLY			1318226	1057080	261146	
920614	REPAIR AND MAINTENANCE-ELECTRICAL			304391	365	304026	
J20702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			1893171	1057140	836031	
920703	REPAIR AND MAINTENANCE-OTHER EXPENSES-			8421779	912279	7509500	
J20710	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-			94411		94411	
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE			288394	42302	246092	
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-			92221	210	92011	
920713	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- LIGHT VEHICLES OTHER THAN CAR/JEEP			10040	10040		
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE			134388		134388	
920715	REPAIR AND MAINTENANCE-OTHER EXPENSES- LIGHT VEHICLE OTHER THAN CAR/JEEP			740		740	
J20716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			240399	96	240301	
920719	REPAIR AND MAINTENANCE-FURNITURE AND			53544		53544	
920731	REPAIR AND MAINTENANCE-OTHERS			1382412	57707	1324705	
J20732	REPAIR AND MAINTENANCE-MATERIALS CONSUMED			136614	6802	129812	
920733	REPAIR AND MAINTENANCE- OTHER EXPENSES-			11041	225	10816	
920801	SPECIAL REPAIRS-MATERIAL CONSUMED-WATER			70686		70686	
J21101	RENT OFFICE			872	872		
921104	RENT-LAND /LEASE RENTAL			10976927	8111876	2865051	
J21105	HIRING OF VEHICLES OTHER THAN CAR/JEEP			4348010	1025873	3322137	
921106	HIRING OF CONSTRUCTION EQUIPMENT			7792	7792		
J21107	HIRING OF OTHER PLANTS AND EQUIPMENTS			193800		193800	
J21108	HIRING OF VEHICLES-CAR/JEEP			20605647	6127825	14477822	
921201	RATES AND TAXES-VEHICLES			495976	211286	284690	
921204	RATES AND TAXES-OTHERS			146178		146178	
921220	OTHER TAXES /DUTIES			722152	70046	652106	
921310	INSURANCE PREMIUM- PLANT AND MACHINERY			40533204	40533204		
J21312	INSURANCE PREMIUM OF VEHICLES OTHER THAN			258776	30622	226154	
921314	INSURANCE PREMIUM OF VEHICLES - CAR/JEEP			79358	25930	53428	
921316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER			6733		6733	
J21317	INSURANCE-TRANSIT INSURANCE			1594		1594	
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			28886327	12392901	16493426	
J21325	INSURANCE- OTHERS			256	256		
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL			7319659	3019659	4300000	
921404	SECURITY EXPENSES -OTHERS-OTHER THAN			19753125	9788774	9864351	
J21506	ELECTRICITY EXPENSES-OFFICE			7814011	2449777	5364234	
921507	ELECTRICITY EXPENSES-RESIDENTIAL			4535794	1086324	3449470	
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE &			9226653	6106968	3119685	
921601	CONVEYANCE EXPENSES			171928	6043	165885	
921602	INLAND TRAVEL			813041	1089	811952	
J21603	INLAND TRAVEL-TRAINING			23600		23600	
921606	FOREIGN TRAVEL			58400		58400	
921606	FOREIGN TRAVEL -TRAINING			420	420		
J21611	TRANSFER TA EXPENSES			343653	81524	262129	
921612	DAILY ALLOWANCE/BOARDING AND LODGING			1594129	15890	1578239	
921701	POL EXPENSE ON CARS/ JEEPS			1169501	373908	795533	
921702	POL EXPENSE ON TRANSPORT VEHICLE			646100	146399	499711	
921703	POL EXPENSE ON HEAVY VEHICLE			298754	21969	276785	
J21707	POL ON OTHERS			4063901	8098	4055803	
922001	TELEX AND POSTAGE			33102	7420	25682	
922004	TELEPHONE CHARGES			3074748	1312086	1762662	



Head Of Account	Opening Balance		During the Period		Closing Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
922006 SATELLITE COMMUNICATION EXPENSES			2716847	1215833	1501014	
22010 OTHER COMMUNICATION EXPENSES			96504	96504		
922102 ADVERTISEMENT TENDERS			598861		598861	
922103 PUBLICITY NEWSPAPERS			34870		34870	
922104 PUBLICITY JOURNALS			5000		5000	
922105 PUBLICITY SOUVENIRS			10000		10000	
22106 MISC. PUBLIC RELATION			175777	2400	173377	
922113 SPONSORSHIP EXPENSES ON SPORTS EVENTS			22639		22639	
922120 ADVERTISEMENT OTHERS			335499	4641	330858	
922204 ENTERTAINMENT AND HOSPITALITY EXPENSES ON			48437	3400	45037	
922401 PRINTING AND STATIONERY			570423	7307	563116	
922404 PRINTING AND BINDING OF REPORT			1505		1505	
922405 COMPUTER STATIONERY			709696		709696	
922406 COMPUTER CONSUMABLES			260064	205	259859	
22502 BOOKS PERIODICALS JOURNALS- INDIAN			38061	7843	30218	
922601 LEGAL EXPENSES			2171926	738530	1433396	
922602 PAYMENT TO CONSULTANTS			20000		20000	
922615 OTHER CHARGES			156638		156638	
922701 COMPENSATION PAID TO LAND EVACUATIES			1260050	156050	1104000	
22702 OTHER PAYMENTS			632194683	632194683		
923108 COST AUDIT FEES			67416		67416	
923303 PROVISION FOR OBSOLESCENCE IN STORES			3		3	
923701 LOSS ON SALE OF ASSET			69206	38247	30959	
923801 EXCHANGE RATE VARIATION (LOSS)			21110596	21110596		
EXPENDITURE ON COMPENSATORY AFFORESTATION/CATCHMENT AREA			86403143	27261316	59141827	
923901 AFFORESTATION/CATCHMENT AREA			86403143	27261316	59141827	
923902 EXPENDITURE ON LAND NOT BELONGING TO			273499118	227122503	46376615	
25001 OPERATING EXPENSES OF DG SET-OTHER THAN			33734	33734		
925003 COMMUNITY DEVELOPMENT EXPENSES			33055324	14977407	18077917	
925004 WASTE LAND DEVELOPMENT EXPENSES-OWN LAND			82079		82079	
925009 OPERATIONAL/RUNNING EXPENSES OF GUEST			15282057	7245841	8036216	
925011 TRAINING EXPENSES			274781	137	274644	
925012 WATER CHARGES			16	16		
925013 EXPENSES ON DEPARTMENTAL MEETING			61928	13365	48563	
925017 PARTICIPATION FEE - CONFERENCE/TRAINING			11336	11236	100	
925018 FESTIVAL CELEBRATION EXPENSES-OTHER THAN			85671		85671	
925019 INDEPENDENCE/REPUBLIC DAY CELEBRATION			49507	47	49460	
925020 MISCELLANEOUS EXPENSES			110290079	108850552	1439527	
925021 CELEBRATION EXPENSES ON NON-FESTIVE			158309	53500	104809	
EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE			19951		19951	
925027 PETITION FEE /REGISTRATION FEE /OTHER FEE To-			5701923	872017	4829906	
925029 EXP FOR REGULATED POWER			2392209		2392209	
925101 CORPORATE SOCIAL RESPONSIBILITY EXPENSES			510000	10000	500000	
GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>			39553783	2578018	36975765	
929999 DEPRECIATION -LAND/RIGHT TO USE			5391954	537404	4854550	
930122 DEPRECIATION -ROADS, BRIDGES, CULVERTS,			15779744	3944936	11834808	
30301 DEPRECIATION -BUILDING CONTAINING HYDRO			21401188	2021628	19379560	
930303 DEPRECIATION -BUILDING CONTAINING			8340816	1833815	6507001	
930304 DEPRECIATION -OFFICE BUILDINGS-PERMANENT			144688	34724	109964	
930305 DEPRECIATION -OFFICE BUILDING-TEMPORARY			3772841	2968425	804416	
DEPRECIATION -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL,			24355439	9915068	14440371	
930321 DEPRECIATION -HYDRAULIC WORKS (DAMS, WATER			572203593	58517169	513686424	
REGULATING SYSTEM, HYDROMECHANICAL GATES)			572203593	58517169	513686424	
930701 DEPRECIATION -GENERATING PLANT AND			208674176	17082629	191591547	
930801 DEPRECIATION -PLANT AND MACHINERY-SUB			50438	12480	37958	
930901 DEPRECIATION -TRANSMISSION LINES			598975	147864	451111	
931001 DEPRECIATION -PLANT AND MACHINERY-OTHERS			623743	140170	483573	
931101 DEPRECIATION -CONSTRUCTION PLANT AND			628843	150728	478115	
931201 DEPRECIATION -WATER SUPPLY AND DRAINS/			605194	140628	464566	
931202 DEPRECIATION -WATER SUPPLY AND DRAINS/			210751	52888	158063	
931501 DEPRECIATION -VEHICLES OTHER THAN MOTOR			202170	27224	174946	
931502 DEPRECIATION -MOTOR CAR/JEEP			239998	51442	188556	
931701 DEPRECIATION -FURNITURE, FIXTURES AND			616150	121835	494315	
931801 DEPRECIATION -COMPUTERS			914386	225237	689149	
931901 DEPRECIATION -COMMUNICATION EQUIPMENTS			217425	52142	165283	
932001 DEPRECIATION -OFFICE EQUIPMENTS			555148	123137	432011	
932201 DEPRECIATION -AMORTISATION OF INTANGIBLE			155380	8010	147370	
932501 DEPRECIATION -OTHER ASSETS			724080	160412	563668	
932601 DEPRECIATION -CAPITAL EXPENDITURE ON ASSETS			12857676		12857676	
932801 DEPRECIATION -FIXED ASSETS OF MINOR VALUE			938293	71364	866929	
938999 DEPRECIATION <CORPORATE/REGIONAL OFFICE>			8066482	2839161	5227321	
940205 INTEREST ON P SERIES @ 00% SECURED TAXABLE			451232876		451232876	
940206 INTEREST ON Q SERIES @ 25% SECURED TAXABLE			55499556		55499556	
940401 INTEREST ON TERM LOAN			518229202		518229202	
941006 BOND EXPENSES -LISTING FEES			16708		16708	
941011 BOND EXPENSES -LEGAL EXPENSES			47393		47393	
941015 BOND EXPENSES -OTHER ISSUE EXPENSES			327580		327580	
941101 REBATE TO CUSTOMERS			3582982		3582982	
941503 OTHER BANK CHARGES- INDIAN CURRENCY			61041	1015	60026	
941504 OTHER BANK CHARGES- FOREIGN CURRENCY			15886		15886	
942001 LOAN MANAGEMENT FEE/ARRANGEMENT FEE			55244		55244	
942002 OTHER FINANCE CHARGES			2083626	833	2082793	
949999 INTEREST AND FINANCE CHARGES			23078	476	22602	
950401 PRIOR PERIOD EXPENSES -EMPLOYEES			1002341		1002341	
950425 PRIOR PERIOD EXPENSES -DEPRECIATION			2164009		2164009	



Head Of Account	188 Opening Balance		During the Period		Closing Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
950450 PRIOR PERIOD EXPENSES -OTHERS			637838	3576938		2939100
950906 FIXED ASSETS WRITTEN OFF			146		146	
959998 PRIOR PERIOD ADJUSTMENTS (NET)			454193	4323	449870	
959999 PROVISIONS <CORPORATE/REGIONAL OFFICE>			98761		98761	
960135 CONSTRUCTION PROJECTS WING -PRIOR PERIOD			3576938	3576938		
960190 CONSTRUCTION PROJECTS WING -OTHER INCOME			52065	52065		
960191 REMUNERATION AND BENEFITS			476444	476444		
960192 CONSTRUCTION PROJECTS WING -						
960193 GENERATION ADMINISTRATION AND OTHER			85289	85289		
960194 CONSTRUCTION PROJECTS WING -DEPRECIATION			21480	21480		
960195 CONSTRUCTION PROJECTS WING -INTEREST AND						
960196 FINANCE CHARGES <CORPORATE/REGIONAL			100	100		
960197 CONSTRUCTION PROJECTS WING -PRIOR PERIOD						
960198 ADJUSTMENTS (NET) <CORPORATE/REGIONAL			147	147		
960199 CONSTRUCTION PROJECTS WING -PROVISIONS			3711	3711		
980101 TRANSFER OF EXPENSES TO IEDC -WAGES,			2369407	92370495		90001028
980102 TRANSFER OF EXPENSES TO IEDC -GRATUITY AND						
980103 CONTRIBUTION TO PF & PENSION SCHEME			2794019	25156331		22362312
980104 TRANSFER OF EXPENSES TO IEDC -STAFF			134454	10592836		10458382
980105 TRANSFER OF EXPENSES TO IEDC -LEAVE SALARY				1002341		1002341
980106 TRANSFER OF EXPENSES TO IEDC -REPAIRS AND			752402	1590254		837852
980107 TRANSFER OF EXPENSES TO IEDC -REPAIRS AND						
980108 MAINTENANCE-CONSTRUCTION PLANT MACH. &			149000	558169		409169
980109 TRANSFER OF EXPENSES TO IEDC -REPAIRS AND			132242	4689097		4556849
980110 TRANSFER OF EXPENSES TO IEDC -RENT/HIRING			5049762	9407172		4357470
980111 TRANSFER OF EXPENSES TO IEDC -RATES AND			100	225754		225654
980112 TRANSFER OF EXPENSES TO IEDC -INSURANCE				34978		34978
980113 TRANSFER OF EXPENSES TO IEDC -SECURITY			2873874	2965993		92119
980114 TRANSFER OF EXPENSES TO IEDC -ELECTRICITY			5049309	6690626		1641317
980115 TRANSFER OF EXPENSES TO IEDC -TRAVELLING &			21298	532228		510928
980116 TRANSFER OF EXPENSES TO IEDC -EXPENSES ON			179684	1829902		1650218
980117 TRANSFER OF EXPENSES TO IEDC -TELEPHONE						
980118 TELEX AND POSTAGE -COMMUNICATION EXPENSES			590116	1299883		709787
980119 TRANSFER OF EXPENSES TO IEDC -PRINTING &			1694	333205		331511
980120 TRANSFER OF EXPENSES TO IEDC -OTHER			927515	3944950		3017435
980121 TRANSFER OF EXPENSES TO IEDC -DESIGN &			6970	249108		242138
980122 TRANSFER OF EXPENSES TO IEDC -LOSSES ON			38247	69206		30959
980123 TRANSFER OF EXPENSES TO IEDC -EXPENSES ON						
980124 COMPENSATORY AFFORESTATION/CATCHMENT				81864090		81864090
980125 TRANSFER OF EXPENSES TO IEDC -EXPENDITURE						
980126 ON LAND NOT BELONGING TO CORPORATION			210844500	252405518		41561018
980127 TRANSFER OF EXPENSES TO IEDC -INTT. ON			1384930	126028657		124643727
980128 TRANSFER OF EXPENSES TO IEDC -INTT. ON						
980129 BORROWED MONEY-TERM LOAN BANKS, FIS			1382092	125770410		124388318
980130 TRANSFER OF EXPENSES TO IEDC -BOND			2806	255303		252497
980131 TRANSFER OF EXPENSES TO IEDC -OTHER FINANCE			889	24690		23801
980132 TRANSFER OF EXPENSES TO IEDC -EXCHANGE			20651	11728311		11707660
980133 TRANSFER OF EXPENSES TO IEDC -EXCHANGE			56297	56297		
980134 TRANSFER OF EXPENSES TO IEDC -DEPRECIATION			8034799	14130292		6095493
980135 TRANSFER OF EXPENSES TO IEDC -PRIOR PERIOD				2164009		2164009
980136 TRANSFER OF EXPENSES TO IEDC -INCOME FROM						
980137 GENERATION OF ELECTRICITY -PRE-			305956435	83307	305873128	
980138 TRANSFER OF EXPENSES TO IEDC -INTEREST ON			236709	236709		
980139 TRANSFER OF EXPENSES TO IEDC -			594873	44629	550244	
980140 TRANSFER OF EXPENSES TO IEDC -						
980141 PROVISION/LIABILITY NOT REQUIRED WRITTEN			1335091		1335091	
980142 TRANSFER OF EXPENSES TO IEDC -OTHER INCOME			3699191	1398295	2300896	
980143 TRANSFER OF EXPENSES TO IEDC -EMPLOYEES'						
980144 REMUNERATION AND BENEFITS			1922012	44639225		42717213
980145 TRANSFER OF EXPENSES TO IEDC -GENERATION,						
980146 ADMN. AND OTHER EXPENSES			114389	10553476		10439087
980147 TRANSFER OF EXPENSES TO IEDC -DEPRECIATION			131685	3417174		3285489
980148 TRANSFER OF EXPENSES TO IEDC -INTEREST AND						
980149 FINANCE CHARGES <CORPORATE/REGIONAL			52	9053		9001
980150 TRANSFER OF EXPENSES TO IEDC -PRIOR PERIOD						
980151 ADJUSTMENTS (NET) <CORPORATE/REGIONAL				22380		22380
980152 OTHER INCOME <CORPORATE/REGIONAL OFFICE>			52065	52065		
980602 EMPLOYEES' REMUNERATION AND BENEFITS			476444	476444		
980603 GENERATION, ADMINISTRATION AND OTHER						
980604 EXPENSES <CORPORATE/REGIONAL OFFICE>			85289	85289		
980605 DEPRECIATION <CORPORATE/REGIONAL OFFICE>			21480	21480		
980606 INTEREST AND FINANCE CHARGES			100	100		
980607 PRIOR PERIOD ADJUSTMENTS (NET)			147	147		
980608 PROVISIONS <CORPORATE/REGIONAL OFFICE>			3711	3711		
980701 GENERATION, ADM & OTHER EXPENSES-				85289		85289
980702 EMPLOYEE REMUNERATION & BENEFITS-				476444		476444
980703 DEPRECIATION-ALLOCABLE TO DEPOSIT WORKS				21480		21480
980704 INTEREST AND FINANCE CHARGES-ALLOCABLE TO				100		100
980705 PRIOR PERIOD ADJUSTMENTS (NET)-ALLOCABLE TO				147		147
980706 PROVISIONS-ALLOCABLE TO DEPOSIT WORKS				3711		3711
980707 OTHER INCOME-ALLOCABLE TO DEPOSIT WORKS			52065	0	52065	
TOTAL	19899332134	19899332134	62452327464	62452327464	33135352903	33135352903



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NHPC LIMITED
(A GOVT. OF INDIA ENTERPRISE)
CHAMERA -III POWER STATION, DHARWALA
DISTT. CHAMBA (H.P) - 176311

BALANCE SHEET AS AT
31st March 2014





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NHPC LIMITED

Name of the Unit : CHAMERA-III POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2014

(Amount in Rupees)

PARTICULARS	Note No.	As at 31st March, 2014	As at 31st March, 2013
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2		
(b) Reserves and Surplus	3	831573640	410344095
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4		
(b) Deferred Tax Liabilities	5		
(c) Other Long Term Liabilities	6	163700	346217
(d) Long Term Provisions	7		
(3) CURRENT LIABILITIES			
(a) Short Term Borrowings	8		
(b) Trade Payables	9	12789402	36235412
(c) Other Current Liabilities	10	340002164	288055782
(d) Short Term Provisions	7	251639068	302032194
(4) FUND FROM C.O.	2A	16780035096	17973243797
TOTAL		18216203070	19010257497
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	11.1	17753048838	18586774315
(ii) Intangible Assets	11.2	181886197	188461432
(iii) Capital Work In Progress	12.1	69371814	1351912
(iv) Intangible Assets under development	12.2		
(b) Non Current Investments	13		
(c) Deferred Tax Assets	5		
(c) Long Term Loans and Advances	14	53144481	79572829
(d) Other Non Current Assets	15		
(2) CURRENT ASSETS			
(a) Current Investments	16		
(b) Inventories	17	37707871	40155053
(c) Trade Receivables	18		
(d) Cash & Bank Balances	19	3582722	181347
(e) Short Term Loans and Advances	14	114738385	112271825
(f) Other Current Assets	20	2722762	1488784
TOTAL		18216203070	19010257497
Significant Accounting Policies	1		
Expenditure during Construction for the Year	29		
Other Explanatory Notes to Accounts	30		
Note 1 to 30 form Integral part of the Accounts			
CHAMERA-III POWER STATION (A Unit of NHPC Ltd) accounts are audited and signed for the purpose of Consolidation.			
For M/s S.N.Nanda & Co. Chartered Accountants, (FR No 000685N)			
Place: New Delhi			
Date: 02/05/14			
CA S.N. NANDA Partner Membership No. 005909			
		General Manager	(Reshma Hemrajani) Sr. Manager (F)





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NHPC LIMITED
Name of the Unit : CHAMERA-III POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2014

(Amount in Rupees)

	Note No.	For the year ended 31st March, 2014	For the year ended 31st March, 2013
INCOME			
i) Revenue from Operations	21	3490604150	2519973387
ii) Other Income	22	138445750	76731176
TOTAL REVENUE		3629049900	2596704563
EXPENDITURE			
i) Generation, Administration and Other Expenses	23	231637944	178303093
ii) Employee Benefits Expense	24	544616068	452624195
iii) Finance Cost	25	1005686848	778264834
iv) Depreciation & Amortization Expense	26	1022894737	777625873
TOTAL EXPENDITURE		2804835597	2186817955
Profit before Prior Period Items, Exceptional and Extraordinary Items and Tax		824214303	409886568
Prior Period Items (net)	27	(5484273)	(2332591)
Profit before Exceptional and Extraordinary Items and Tax		829698576	412219159
Exceptional Items		-	-
Profit before extraordinary Items and Tax		829698576	412219159
Extraordinary Items [Expenses / (Income)]		-	-
PROFIT BEFORE TAX		829698576	412219159
Tax Expenses	28		
i) Current Tax		-	-
ii) Adjustments relating to earlier periods		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
Profit for the period from continuing operations		829698576	412219159
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		829698576	412219159
Expenditure during Construction for the Year	29		
Other Explanatory Notes to Accounts	30		
Note 1 to 30 form Integral part of the Accounts			
CHAMERA-III POWER STATION (A Unit of NHPC Ltd) accounts are audited and Signed for the purpose of Consolidation.			
<p>For <i>S.N. Nanda & Co</i> Chartered Accountants (FR No 000685N)</p> <p>Place: <i>New Delhi</i> Date: <i>02/05/14</i></p> <p><i>S.N. NANDA</i> Partner Membership No. 005909</p> <p><i>Reshma Hemrajani</i> General Manager</p> <p><i>Reshma Hemrajani</i> Sr. Manager (F)</p>			



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SIGNIFICANT ACCOUNTING POLICIES**1. ACCOUNTING CONVENTIONS**

The accounts of the Company are prepared under the historical cost convention using the accrual method of accounting

2. FIXED ASSETS

- 2.1 Fixed assets are stated at cost of acquisition/construction. 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 adjustment, including those arising out of settlement of arbitration/court cases, in the year(s) of final settlement.
- 2.2 Assets created on land not belonging to the Company are included under fixed assets.
- 2.3 Payments made provisionally towards compensation and other expenses relating to land are treated as cost of land.
- 2.4 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 of use, to be amortised over a period of 30 years from the date of commercial operation of the project.
- 2.5 Fixed Assets declared surplus are shown at lower of book value and net realisable value.

3. MACHINERY SPARES

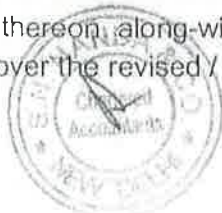
- 3.1(a) Machinery spares procured along with the Plant & Machinery or subsequently and whose use is expected to be irregular are capitalized separately, if cost of such spares is known and depreciated fully over the residual useful life of the related plant and machinery at the rates of depreciation 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) 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 which ever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.
- 3.2 Other spares are treated as "stores & spares" forming part of the inventory and expensed when issued.

4. CAPITAL WORK IN PROGRESS

- 4.1 Projects under commissioning and other capital work-in-progress are carried at cost. Administration & General overhead expenses directly attributable to construction of fixed assets are identified and allocated on systematic basis on major immovable assets other than land and infrastructural facilities, on commissioning of the project.
- 4.2 Expenditure on maintenance, upgradation etc. of common public facilities in projects under construction is charged to 'Expenditure during Construction (EDC)'.



- 4.3 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 expensed in the year in which it is decided to abandon such project.
- 4.4 Capital expenditure incurred for creation on 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).'
- 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 in which the asset is available for use / disposal.
- 5.2.1 Depreciation on tangible assets of Operating Units of the company is charged on straight-line method following the rates and methodology as notified by the Central Electricity Regulatory Commission (CERC) for the fixation of tariff except for assets specified in 5.2.3 below, in respect of which depreciation is charged at the rates mentioned in that policy.
- 5.2.2 Depreciation on tangible assets of other than Operating Units of the company is charged on straight-line method to extent of 90% of the cost of asset following the rates as notified by the Central Electricity Regulatory Commission (CERC) for the fixation of tariff except for assets specified in 5.2.3 below, in respect of which depreciation is charged at the rates mentioned in that policy.
- 5.2.3 Depreciation in respect of following assets is charged on straight line method to the extent of 90% of the cost of asset following the rates of depreciation indicated as against each asset
- | | | |
|------|--------------------------------|--------|
| (i) | Construction Plant & Machinery | 11.25% |
| (ii) | Computer & Peripherals | 30% |
- 5.2.4 Temporary erections are depreciated fully (100%) in the year of acquisition / capitalization by retaining Re.1/- as a WDV.
- 5.3 Assets valuing Rs 5000/- or less but more than Rs. 750/- and such 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.
- 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 is recognized as 'Intangible Assets' and is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier. Other intangible assets are amortized on straight line method over the period of legal right to use.
- 5.6.1 Leasehold Land, in case of operating units, is amortised over the period of lease or 35 years whichever is lower, following the rates and methodology notified by CERC, vide tariff regulation 2009.
- 5.6.2 Leasehold Land, in case of units other than operating units, is amortised over the period of lease or 35 years whichever is lower.
- 5.7 Fixed 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.
- 5.8 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, 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.
- 5.9 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

Investments are intended for long term and carried at cost. Provision for diminution, other than temporary, in the value of such investment is provided.

7. INVENTORIES

- 7.1 Stores & Spares are valued at cost, determined on weighted average basis, or net realizable value whichever is lower.
- 7.2 Losses towards unserviceable and obsolete stores and spares, identified on a systematic basis, are provided in the accounts.
- 7.3 Loose tools issued during the year are charged to consumption account where cost of individual items is Rs. 5,000/- or less and in other cases written off in 5 yearly equated installments.

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 Provision for Post employment benefit as defined in Accounting Standard 15 (2005) on Employee Benefits is made based on actuarial valuation at the year-end.
- 9.2 Provision for Long term employee benefits is made in the books on the basis of actuarial valuation made at the year end.
- 9.3 Expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme are charged to revenue in the year of incurrence.

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.
- 10.4 Interest / Surcharge charged from customers are recognized as income on receipt or when there is reasonable certainty of collection.

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.



PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
FUNDS FROM CORPORATE OFFICE	18385462956	18494944159
C.O.(FDB)	(2082562022)	(1084082233)
IUT Closing Entries	-	-
L.O. MUMBAI	-	(69369)
R-JAMMU	20382	(157264)
R-BANIKHET	99809239	102282522
R-KOLKATA	-	48392
R-CHANDIGARH	226616	(16056)
R-ITANAGAR	-	(74330)
R-SILIGURI	-	21000
R-DEHRADUN	-	(92220)
BAIRASIUL	(360814)	1401890
LOKTAK	-	114084
SALAL	-	(23678)
TANAKPUR	-	47246
CHAMERA-I	715407	881456
URI - I	(399)	162024
RANGIT	-	(44909)
CHAMERA-II	429817	1785155
DULHASTI	1910	1148487
DHAULIGANGA-I	(357734)	(23821)
TEESTA-V	1136400	(72972)
CHAMERA-III	-	-
CHUTAK	(4048)	13380
TLDP-III	-	(164951)
PARBATI -II	66611	(92243)
PARBATI-III	-	160370
SEWA-II	454727	498906
URI - II	-	31105
KISHANGANGA	(1719)	(68218)
BURSUR	(234648)	5772
PAKAL DUL	-	-
NIMMO BAZGO	(55097)	54461
TLDP-IV	-	6000
TEESTA-IV	-	40044
SUBANSARI LOWER	(1507)	(709284)
SUBANSARI UPPER	-	-
DIBANG	(439792)	(296289)
TAWANG	(1009)	12183
KIRU	-	-
KOTLIBHEL 1A	-	(391482)
KOTLIBHEL 1B	-	-
KOTLIBHEL II	-	(121264)
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	-	-
CHAMKARCHU	-	(225969)
KURI GONGARI	-	636506
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	18739
MYANMAR	-	-
RE-SRINAGAR	-	-
RE-LEH	-	-
RE-BHUVNESWAR	-	-
RE-JAMMU	-	96904
RE-CHATIS	-	-
RE- PURULIA	-	-
RE-PATNA	33478	-
PORT BLAIR	-	-
BRRP	-	65263
Varzob-I	-	-
CHEQUE PAID ACCOUNT	263200000	461200000
CHEQUE COLLECTED ACCOUNT	(3628095)	(5705699)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	80979131	-
CENTRALIZED VENDOR PAYMENT ACCOUNT	35145306	-
Total	16780035096	17973243797



PARTICULARS

As at 31st March, 2014

As at 31st March, 2013

Capital Reserve

Securities Premium Account

General Reserve

As per last Balance Sheet
 Add: Addition during the year
 Less: Adjustments during the year
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 Claims
As at Balance Sheet date

Corporate Social Responsibility (CSR)/ Sustainable Development Reserve

As per last Balance Sheet
 Add: Transfer from Surplus
 Less: Utilisation during the year
As at Balance Sheet date

Research & Development Reserve

As per last Balance Sheet
 Add: Transfer from Surplus
 Less: Write back during the year
As at Balance Sheet date

Surplus *

Total

*** Surplus**

Profit for the year as per Statement of Profit and Loss

Balance brought forward

Add:

Written Back from Bond Redemption Reserve

Write Back from Capital Reserve

Amount Utilised from Self Insurance Fund

Tax On Dividend Write Back

Write Back From CSR / SD Reserve

Write Back From Research & Development Reserve

Balance available for Appropriation

Transfer to Bond Redemption Reserve

Transfer to Self Insurance Fund

Transfer to Corporate Social Responsibility (CSR)/ Sustainable Development (SD) Reserve

Transfer to Research & Development Reserve

Dividend :

- Interim

- Proposed

Tax on Dividend

- Interim

- Proposed

Balance carried forward

831573640

41221915

831573640

41034409

829698576

41221915

1875064



831573640

41221915



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Note no. LONG TERM BORROWINGS

(Amount in Rupees)

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PARTICULARS	As at 31st March, 2014			As at 31st March, 2013		
	Total Borrowings	Less: - Current Maturities	Long Term Borrowing	Total Borrowings	Less: - Current Maturities	Long Term Borrowing
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 31.03.2014						
year of default in repayment of loans and interest as at 31.03.2014						

Note no. DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
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)	-	-

Explanatory Note: -

In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Accounting Standard Rules, 2006 Rs. NIL (Previous Year Rs. NIL) has been created as deferred tax liability during the year ended on 31.03.2014.

Note no. OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

	As at 31st March, 2014	As at 31st March, 2013
a) Trade Payables	-	-
b) Others		
Deposits/ retention money	163700	346217
Income received in advance	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation	-	-
	<u>163700</u>	<u>346217</u>



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PARTICULARS	As at 31st March, 2014			As at 31st March, 2013		
	Long	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS						
i) Provision for leave encashment						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	39431674	-
Amount used during the year	-	-	-	-	39431674	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
ii) Provision for gratuity						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	-	-
Amount used during the year	-	-	-	-	-	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
iii) Provision for REHS						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	277983	-
Amount used during the year	-	-	-	-	277983	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
iv) Provision for TTA (Baggage Allowance on Retirement)						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	111870	-
Amount used during the year	-	-	-	-	111870	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
v) Provision for Memento						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year	-	-	-	-	135000	-
Amount used during the year	-	-	-	-	135000	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
vi) Provision for Wage Revision						
As per last Balance Sheet	-	5664465	-	-	6352658	-
Additions during the year	-	1745494	-	-	(688193)	-
Amount used during the year	-	1759294	-	-	-	-
Amount reversed during the year	-	-	-	-	-	-
Closing Balance	-	5650665	-	-	5664465	-
Less: Advance paid	-	5650665	-	-	5664465	-
Closing Balance (Net of advance)	-	-	-	-	-	-
vii) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	18508317	-	-	44299938	-
Additions during the year	-	17152828	-	-	22161869	-
Amount used during the year	-	18431059	-	-	37577306	-
Amount reversed during the year	-	277291	-	-	10376184	-
Closing Balance	-	16952795	-	-	18508317	-
Less: Advance paid	-	-	-	-	-	-
Closing Balance (Net of advance)	-	16952795	16952795	-	18508317	18508317
viii) Provision for Superannuation /Pension Fund						
As per last Balance Sheet	-	-	-	-	72128893	-
Additions during the year	-	-	-	-	-	-
Amount used during the year	-	-	-	-	69836046	-
Amount reversed during the year	-	-	-	-	2292847	-
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	-	-	-	-	-	-
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	-	-	-	-	-	-

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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	-	-	-	-

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PARTICULARS	As at 31st March, 2014		As at 31st March, 2013	
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 Corporate Social Responsibility and Sustainable Development & Research & Development Expenses				
As per last Balance Sheet	-	-	-	2124340
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	1308555
Amount reversed during the year	-	-	-	815785
Closing Balance	-	-	-	-
g) Provision For Committed Capital Expenditure				
As per last Balance Sheet	-	281624518	-	-
Additions during the year	-	-	-	305462518
Amount used during the year	-	48887156	-	23838000
Amount reversed during the year	-	-	-	-
Closing Balance	-	232737362	232737362	281624518
h) Provision - Others				
As per last Balance Sheet	-	1899359	-	212571633
Additions during the year	-	106321	-	172226
Amount used during the year	-	56769	-	-
Amount reversed during the year	-	-	-	210844500
Closing Balance	-	1948911	1948911	1899359
Total	-	251639068	251639068	302032194
				302032194

Explanatory Note: -

1) Provision of Rs 0.57 Crore (Cumulative provision Rs. 0.56 Crore) has been made under the head "Provision for wage revision" towards the "Personal Adjustment Pay (fitment benefits) pending settlement of the same for want of approval by Competent Authority. An amount of Rs. 0.57 Crore stands paid towards this and is shown as "Advance Paid".

2) Out of provisions under group Provision - Others, an amount of Rs. 0.10 Crore (Previous Year Rs. 0.10 Crore) stands deposited under protest and is appearing under the head "Deposits" in Note No. 14



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8 SHORT TERM BORROWINGS (Amount in Rupees)

PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
Short Term Loans	-	-
-From Banks (Secured)	-	-
Total	-	-

Note no. TRADE PAYABLE (Amount in Rupees)

PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
For goods and services	12789402	36235412
Total	12789402	36235412

Note no. Other Current Liabilities (Amount in Rupees)

PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
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	310317289	267241647
Deposits/ retention money	7823666	7447957
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis works	-	-
Bond application money	-	-
Statutory dues payables	17545502	2091470
Liabilities toward Self Insurance Fund	-	-
Other liabilities	4315707	4740687
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	53600000
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	47065979
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	6534021
Total	340002164	288055782



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Sl. No.	PARTICULARS	Linkage	As at 01.04.2013		Additions		Oth. Adjustments	As at 31.03.2014		For the Period	Adjustments	As at 31.03.2014	
			IUT	Others	IUT	Others		As at 01.04.2013	As at 31.03.2014			As at 31.03.2014	As at 31.03.2014
ii)	Land - Freehold	410101	11731279	0	13900000	0	0	25631279	0	0	0	25631279	0
iii)	Land - Leasehold	410111	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	4102	292760986	0	3777842	0	0	296538828	8908979	11946381	0	20855360	275683468
iv)	Buildings	4103	1159568040	0	28071821	0	0	1179639861	39407564	43322785	593426	83423775	1096216086
v)	Railway sidings	4105	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	12907661432	0	63009996	0	0	12970671428	513686424	684471901	10338893	1208497218	11762174210
vii)	Generating Plant and machinery	4107	4849326562	0	131617856	0	0	4980944418	191591547	265288249	6917012	463796508	4517147610
viii)	Plant and machinery Sub station	4108	696213	0	4217852	0	0	4914065	28771	83894	0	122665	4791400
ix)	Plant and machinery Transmission lines	4109	7374935	0	0	0	0	7374935	334019	445608	0	729627	6595308
x)	Plant and machinery Others	4110	10798047	0	18287	0	0	10816334	426424	596544	0	1022968	9793366
xi)	Construction Equipment	4111	4783064	0	39089	0	0	4822153	366327	668171	0	1034498	3787655
xii)	Water Supply System/Drainage and Sewerage	4112	17244517	0	0	0	0	17244517	479255	650064	0	1129319	16115198
xiii)	Electrical installations	4114	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	4115	5569330	0	5628438	0	46717	11151051	312048	975492	0	1287540	9863511
xv)	Aircraft/ Boats	4116	0	0	0	0	0	0	0	0	0	0	0
xvi)	Furniture and fixture	4117	6471810	16138	2963244	27500	0	9423692	346641	701323	-3146	1044818	8378874
xvii)	Computers	4118	3914905	0	986148	107253	0	4793800	381170	1154474	-44505	1491139	3302661
xviii)	Communication Equipment	4119	1597373	0	0	207639	0	1389734	117169	143556	-16173	244552	1145182
xix)	Office Equipments	4120	4477057	21725	938368	0	0	5437150	297838	466313	4447	768598	4568552
xx)	Research and Development	4121	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	4125	8409247	0	643531	40473	83740	8928585	427928	780698	-2914	1176612	7751953
xxii)	Capital Expenditure on assets Not Owned by Company	4126	64288388	0	0	0	64288388	0	12857675	0	-12857676	0	0
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	4128	806693	3500	643671	8001	0	1445863	804367	643390	-4498	1443259	2604
xxiv)	Obsolete / surplus assets	4130	68584	0	0	0	68584	0	0	0	0	0	68584
	Total		19357548462	41363	245456143	390866	64487429	0	19541167673	770774147	1012318843	5025766	1788118756
	Previous year		640839214	85160	18902908258	76901	2120096	-184087173	19357548462	175859591	776860010	-181945454	18586774315

NOTE NO. 11.2 INTANGIBLE ASSETS		Linkage	GROSS BLOCK					AMORTISATION				NET BLOCK		
Sl. No.	PARTICULARS		As at 01.04.2013	Additions		Deductions		Other Adjustments	As at 31.03.2014	As at 01.04.2013	For the Period	Adjustments	As at 31.03.2014	As at 31.03.2014
i)	Land - Right of Use	410121	193079261	0	0	0	0	193079261	4854550	6448848	0	11303398	181775863	188224711
ii)	Computer Software	4122	376580	0	0	9860	0	366720	139859	119815	-3288	256386	110334	236721
	Total		193455841	0	0	9860	0	193445981	4994409	6586663	-3288	11559784	181886197	188461432
	Previous year		194181862	328619	22082	9860	0	-1066862	193455941	1061817	5001920	-1069328	4994409	188461432

Explanatory Note: -

- Title deeds/title in respect of Land amounting to Rs.NIL (Previous year Rs. 0.39 Crore), covering an area of NIL hectare (Previous year 0.5179 hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.
- Land does not include the land taken from Shashtra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years @ notional rent of Rs. 1/- per annum.
- Underground works amounting to Rs. 1904.50 (Previous year Rs. 1883.74 Crore) created on Land - Right to use, are included under the relevant heads of Tangible Assets.
- Adjustment to Gross Block include adjustment of 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.
- Pending approval of revised cost estimates (RCE) of Sewa II, Chutak, Chamera III, Teesta Low Dam III, Uri II & Nimmo Bazgoo Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation.

5) Foreign Exchange Rate Variation included in Adjustments to assets are as follows:-

Class of Assets	As on 31.03.2014 (Amount in Rupees)	As on 31.03.2013 (Amount in Rupees)
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinery		
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		



Rumrajain
Sr. Manager(F)
HOF

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Accounts Officer(F)



Annexure to Note 11.1 & 11.2 as at 31.03.2014

1. Addition on account of inter unit transfers

Particular of assets	Head of account	Gross block Addition (Rs.)	Name of the project	Advice number
FURNITURE-FIXTURES-OFFIC	411701	16138	Chamera-II Power Station	IUA13-108-153501/Q4-6
AIR CONDITIONERS	412008	21725	Chamera-II Power Station	IUA13-108-153501/Q4-7
FIXED ASSETS OF MINOR VAL	412801	3500	Chamera-II Power Station	IUA13-108-153501/Q4-5
	Total	41363		

3. Deductions on account of inter unit transfers

Particular of assets	Head of account	Gross block Deduction (Rs.)	Name of the project	Advice number
COMPUTERS	411801	57593	BAIRASUL POWER STATION	IUA13-117-152101/Q1-6
INTERIOR COMMUNICATION EQUIPMENTS	411903	207639	Dilliganga Power Station	IUA13-117-153001/Q2-7
INTANGIBLE ASSETS - COMPUTER SOFTWARE	412201	9860	BAIRASUL POWER STATION	IUA13-117-152101/Q1-7
TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	412501	40473	BAIRASUL POWER STATION	IUA13-117-152101/Q1-4
FIXED ASSETS OF MINOR VALUE >750<6000	412801	1	BAIRASUL POWER STATION	IUA13-117-152101/Q1-5
FURNITURE-FIXTURES-RESIDENTIAL	411702	27500	Diwang Basin Project	IUA13-117-155401/Q4-4
FIXED ASSETS OF MINOR VAL	412801	2250	Diwang Basin Project	IUA13-117-155401/Q4-5
FIXED ASSETS OF MINOR VAL	412801	2250	Diwang Basin Project	IUA13-117-155401/Q4-6
FIXED ASSETS OF MINOR VAL	412801	3500	Diwang Basin Project	IUA13-117-155401/Q4-7
COMPUTERS	411801	49680	Diwang Basin Project	IUA13-117-155401/Q4-8
Total		400726		

411801

3. Addition on account of others

Particular of assets	Head of account	Gross block Addition (Rs.)
LAND	410101	13900000
ROADS, BRIDGES, CULVERTS, AERODROMES	410201	3777842
BUILDINGS	410301	13977865
BUILDINGS	410303	5603193
BUILDINGS	410306	3599262
BUILDINGS	410327	302298
BUILDINGS	410328	861080
HYDRAULIC WORKS (DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)	410601	19694383
HYDRAULIC WORKS (DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)	410604	38027263
HYDRAULIC WORKS (DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)	410605	169885
HYDRAULIC WORKS (DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)	410607	222974
HYDRAULIC WORKS (DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)	410608	4613743
HYDRAULIC WORKS (DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)	410610	329940



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HYDRAULIC WORKS (DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)	410611	-48192
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410701	33015090
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410702	3966206
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410703	-1196808
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410704	8201107
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410705	12793665
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410707	-792496
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410708	5919481
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410709	6502563
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410711	-61462
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410712	2215834
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	410713	12320420
PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	410802	4217852
PLANT AND MACHINERY- OTHERS	411002	18287
CONSTRUCTION EQUIPMENT	411114	16275
CONSTRUCTION EQUIPMENT	411130	22814
VEHICLE	411505	2926306
VEHICLE	411508	2702132
FURNITURE & FIXTURES	411701	2480485
FURNITURE & FIXTURES	411705	313405
FURNITURE & FIXTURES	411707	169354
COMPUTERS	411803	33980
COMPUTERS	411804	952168
OFFICE EQUIPMENTS	412003	175041
OFFICE EQUIPMENTS	412005	641244
OFFICE EQUIPMENTS	412007	37764
OFFICE EQUIPMENTS	412011	7990
OFFICE EQUIPMENTS	412014	41400
OFFICE EQUIPMENTS	412020	34929
OTHER ASSETS	412501	60770
OTHER ASSETS	412502	97987
OTHER ASSETS	412503	484774
FIXED ASSETS OF MINOR VALUE > 750 < 5000	412801	643671
		203993764



4. Deduction of Fixed assets on account of others

Particular of assets	Head of account	Gross block Deduction (Rs.)	Remarks
MISC. ASSETS/EQUIPMENTS	412503	83740	Transfer CSR Assets
CAPITAL EXPENDITURE ON A	412601	64288388	Transfer Capital Assets not belong to Corporation
SURPLUS ASSETS	413002	68584	Surplus assets sale
		64440712	

5. Addition / Deduction of Fixed assets on account of Adjustments

Particular of assets	Head of account	Gross block Adjusted (Rs.)



Particulars	Balance	As at 01.04.2013	Addition	Adjustment	Capitalised	As at 31.03.2014
(i) Roads and Bridges	4302	1062889	3713731	-	3777842	1016778
(ii) Buildings	4303	-	18320604	-	18320604	-
(iii) Railway sidings	4306	-	-	-	-	-
(iv) Hydraulic Works (Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4308	-	81521055	-	13298406	68222650
(v) Generating Plant and Machinery	4307	-	122210923	-	122210923	-
(vi) Plant and Machinery - Sub station	4306	-	-	-	-	-
(vii) Plant and Machinery - Transmission lines	4309	-	-	-	-	-
(viii) Plant and Machinery - Others	4310	-	16275	-	16275	-
(ix) Construction Equipment	4311	-	16275	-	16275	-
(x) Water Supply System/Drainage and Sewerage	4312	246209	-	(246209)	-	-
(xi) Other assets awaiting installation	4414, 8114, 4318	22814	5124465	-	5016913	130386
(xii) Capital Expenditure On assets Not Owned by the company	4326	-	-	-	-	-
(xiii) CWP - Assets Under 5 KM Scheme Of the GOI	4327	-	-	-	-	-
(xiv) Survey, investigation, consultancy and supervision charges	4340	-	-	-	-	-
(xv) Expenditure on compensatory Afforestation	4350	-	-	-	-	-
(xvi) Expenditure during construction*	4375, 4380, 4381	-	-	-	-	-
Less: Provided for	350922	-	-	-	-	-
Sub total (a)		1351912	23092596	(246209)	162659448	69271814
* For addition during the period refer Note No. 28						
** For detail of cumulative EDC, refer Annexure to Note no. 12.1						
		As at 01.04.2013		Adjustment		As at 31.03.2014
Construction Stores		-	-	-	-	0
Less: Provisions for construction stores		-	-	-	-	0
Sub total (b)		0	-	-	-	0
TOTAL		1351912	23092596	(246209)	162659448	69271814
Previous year		18440197513	434005589	5059343	18877910533	1351912

Explanatory Note:-

(Hide the Explanatory Notes which are not applicable)

- Expenditure during Construction (EDC) includes Rs. Nil (Previous Year Rs. Nil) towards borrowing cost capitalised during the year.
- Govt. of Arunachal Pradesh had shown their inclination to hand over Subansiri Upper Project to Independent Power Producer (IPP), on which NHPC had solicited the intervention of Govt. of India (GoI). Decision of GoI is still awaited and pending decision, capital expenditure amounting to Rs. — (Previous Year Rs. —) incurred on this project during the year ended 31.03.2014 has been provided as an abundant precaution, which is in addition to the provision of Rs. 20.77 Crore, already existed as at 31.03.2013 towards expenditure incurred on this Project from 20.04.2004 to 31.03.2013, the period in which this project was under suspension. The recoverability of the total expenditure incurred on this Project is certain in lines of the settled formula given by Ministry of Power for reimbursement of expenditure incurred on a project from IPP, in case Project is transferred to them. In view of the same, Management is of the opinion that no further provision is required.
- CWP includes a cumulative expenditure of Rs. — (Previous Year Rs. —) on projects under Survey & Investigation stage. Of this, a sum of Rs. — net of provision of Rs. — (Previous Year Rs. — net of provision of Rs. —) pertains to Subansiri Upper Project, which have been decided to be handed over to Private Developer. Out of the balance of Rs. — (Previous Year Rs. —) pertaining to projects with the company, a sum of Rs. — (Previous Year Rs. —) has been provided as an abundant precaution in respect of projects, where uncertainties are attached and Rs. — (Previous Year Rs. —) pertaining to other projects having reasonable certainty of getting clearance.
- 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 developer.
- Kiru & Kwar HE Projects are to be executed by M/s Chenab Valley Power Projects Private Limited (A Joint venture company of NHPC Limited, JKSPDC and PTC Limited). These projects are handed over to the JV company on 30.06.2013. Accordingly during the current year, the expenditure amounting to Rs. — incurred by NHPC Limited on these projects up to 30.06.2013 has been also transferred to the JV Company.
- Underground Works amounting to Rs. — (Previous Year Rs. —) created on Land - Right to use, are included under respective heads of CWP.
- Expenditure during Construction includes Rs. — (Previous Year Rs. —) incurred on Tipaimukh HE Project, which is to be executed through a proposed joint venture company with participation from State of Manipur and SJVN Limited. The said amount has been provided for in the books during the current year, in view of denial of forest clearance of the project vide letter dated 29.08.2013 & 25.09.2013 of Ministry of Environment & Forest (MOEF) written to Govt. of Manipur & Govt. of Mizoram respectively.
- 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. 12.2 Intangible Assets Under Development

Particulars	Balance	As at 01.04.2013	Addition	Adjustment	Capitalised	As at 31.03.2014
(i) Intangible assets under development	4372	-	-	-	-	-
TOTAL		-	-	-	-	-
Previous year		-	-	-	-	-

Note:-

- Negative adjustment in adjustment column to be shown with (-).
- EDC/S&I Expenses which are allocated to major project assets (excluding land & infrastructural facilities) on commissioning of the unit will be moved in following manner in the note of CWP at the time of its capitalisation: - (Example)

Particulars
EDC/S&I Expenses
DAMGPM

Opening Balance	Addition	Adjustment	Capitalised	Balance

Sr. Manager(F)

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Accounts Officer(F)



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Note no. NON CURRENT INVESTMENTS

PARTICULARS	206		As at 31st March, 2014	As at 31st March, 2013
A. Trade - Quoted			-	-
B. Non Trade - Quoted			-	-
Total			<u>-</u>	<u>-</u>

Note no. LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2014			As at 31st March, 2013		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	-	-	-	-	-	-
Unsecured (considered good)						
- Against bank guarantee	149319	-	149319	149319	-	149319
- Others	34424514	-	34424514	69379303	-	69379303
Less : Provision for expenditure awaiting utilisation certificate	2738278	-	2738278	10757744	-	10757744
Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful advances 1*	-	-	-	-	-	-
b) DEPOSITS						
- Unsecured (considered good)	3048285	92377240	95425525	3048285	92377240	95425525
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision for Doubtful Deposits 2*	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	15586742	3545113	19131855	17061193	4067991	21129184
- Unsecured (considered good)	2673899	8645398	11319297	692473	7922472	8614945
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to contractor / supplier						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Against bank guarantee	-	-	-	-	-	-
- Others	-	12915	12915	-	-	-
- 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)	-	10157719	10157719	-	7904122	7904122
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful Other loans & advances 3*	-	-	-	-	-	-
Advance income tax & tax deducted at source	-	-	-	-	-	-
Total	53144481	114738385	167882866	79572829	112271825	191844654



	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions for Doubtful Capital Advances 1*						
Opening Balance	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Used during the year	-	-	-	-	-	-
Reversed during the year	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-

	Long	Short Term	Total	Long Term	Short Term	Total
Provisions for Doubtful Deposits *2						
Opening Balance	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Used during the year	-	-	-	-	-	-



Reversed during the year

Closing balance

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	Long	Short Term	Total	Long Term	Short Term	Total
Provisions for Doubtful Other Loans & Advances *3						
Opening Balance	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Used during the year	-	-	-	-	-	-
Reversed during the year	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-

Explanatory Note: -

As at 31.03.2014

As at 31.03.2013

Loan & Advances due from directors or other officers of the company at the end of the year

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. OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
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. CURRENT INVESTMENTS

PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
A. Trade - Quoted	-	-
B. Non Trade - Quoted	-	-
Total	-	-

Note no. 17 INVENTORIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
(Valuation as per Accounting Policy No. 7)		
Stores and spares	37337670	37415193
Stores in transit/ pending inspection	37337670	2663659
Loose tools	294000	40078852
Scrap inventory	76201	76201
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's	-	-
Less: Provision for Obsolescence & Diminution in Value *4	-	-
Total	37707871	40155053

Provision for Obsolescence & Diminution in Value *4

Opening Balance	-
Addition during the year	-
Used during the year	-
Reversed during the year	-
Closing balance	-



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Note no. TRADE RECEIVABLES

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(Amount in Rupees)

PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment		
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Other Trade Receivables		
- Unsecured - Considered Good		
- Unsecured - Considered Doubtful		
Less: Provision for Doubtful Debts *5		
Total		

Provisions for Doubtful Debts *5		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
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. CASH AND BANK BALANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2014	As at 31st March, 2013
A Cash and Cash Equivalents		
Cash on hand		
(includes stamps on hand of Rs. 4832.00, Previous year Rs. 360.00)	25556	114494
Cheques, drafts on hand		
Balances with banks		
• With scheduled banks		
- In current account		
- Self Insurance Fund		
- Others	3557166	66853
- 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		
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	3582722	181347



Explanatory Note: -

1) Out of the Initial Public Offering (IPO) proceeds of Rs.--- made during financial year 2009-10, sale proceeds of Rs. ---- was paid to Ministry of Power, Govt. of India and Rs.--- was retained by company. Out of Rs. ----, a sum of Rs.---- has been utilised up to 31.03.2014 for re-coupmnt o capital expenditure already incurred from internal accruals on the projects specified for utilisation, the unutilised amount of Rs.----- has been invested in bank deposits as per extant investment policy of the company and Rs.----- recouped for meeting IPO expenditure. (At CO Only)

2) Cash and Bank Balances include Rs. NIL (Previous Year Rs.NIL), 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.

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		209		As at 31st March, 2014	As at 31st March, 2013
PARTICULARS					
a)	Interest accrued on:				
	Loan to State Government in settlement of dues from customers				
	Deposits				
	- IPO				
	- Self Insurance				
	- Other deposits				
	Others				
b)	Receivable on account of unbilled revenue				
c)	Receivable from Subsidiaries / JV's				
d)	Interest recoverable from beneficiary				
e)	Claims recoverables	2722762		1488784	
	Less: Provisions for Doubtful Claims *6		2722762		1488784
f)	Construction work in progress(on behalf of client)				
g)	Expenditure awaiting adjustment				
	Less: Provision for project expenses awaiting write off sanction *7				
h)	Losses awaiting write off sanction/pending investigation				
	Less: Provision for losses pending investigation/awaiting write off sanction *8				
i)	Others				
Total			2722762		1488784

Provisions for Doubtful Claims *6

Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance		

Provision for project expenses write off sanction *7

Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance		

Provision for losses pending investigation / awaiting write off sanction *8

Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance		

Explanatory Note: -

1) Interest accrued on Loan to State Government in settlement of dues from customers includes Rs. ----- (Previous year Rs. -----) on account of payment of incentive to M/s Delhi Transco Limited. The equivalent amount is appearing as liability under Other Current Liabilities (Note-9) since the issue of payment of incentive to M/s Delhi Transco has not been resolved. **(At CO Only)**

2) Receivable on account of unbilled revenue represents i) Difference of grossing up of ROE Rs. ----- (Previous Year Rs. -----) ii) J&K water cess Rs. ----- (Previous Year Rs. -----) iii) RLDC Charges Rs. ----- (Previous Year Rs. -----) iv) Tax adjustment Rs. ----- (Previous year Rs. -----) v) MEA sales Rs. ----- (Previous Year Rs. -----) and vi) Other Rs. ----- (Previous Year Rs. -----). **(At CO Only)**

3) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul HE Project which has been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC). **(At CO Only)**



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PARTICULARS		For the year ended 31st March, 2014	For the year ended 31st March, 2013
A	SALES		
	SALE OF POWER	3477243600	2841816584
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	-	43540038
	Regulated Power Adjustment	183497	19496010
	Income from generation of electricity - precommissioning (Transferred to EDC Note no. 29)	183497	305873128
	Sub total A	<u>3477060103</u>	<u>2472907408</u>
B	ADVANCE AGAINST DEPRECIATION		
	Written back during the year	-	-
	Sub total B	<u>-</u>	<u>-</u>
C	OTHER OPERATING INCOME		
	Interest from Beneficiary States	7010025	-
	Sub total C	<u>7010025</u>	<u>-</u>
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	6534022	47065979
	Sub total D	<u>6534022</u>	<u>47065979</u>
	TOTAL (A-B+C+D)	<u>3490604150</u>	<u>2519973387</u>

Explanatory Note: -

1) Sales have been recognized as per final tariff notified by Central Electricity Regulatory Commission (CERC), except in respect of Chamera III, Chutak, Teesta Low Dam III, Nimmo Bazgo and Uri II Power Stations. Sales at Chamera III, Chutak, Nimmo Bazgo and Uri II Power Stations have been recognised on the basis of provisional tariff given by CERC for these power stations and Sales at Teesta Low Dam III Power Station have been recognised provisionally on the basis of 85% of capital cost filed with CERC.

2) Sales includes Rs. 2/- (Previous Year Rs. NIL) on account of earlier year sales arising out of finalisation of tariff in current year.

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.----- (Previous Year Rs. -----) 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.----- (Previous Year Rs. -----) has been adjusted against the outstanding dues of those beneficiaries.

4) Sales includes Rs. Nil (Previous year Rs. NIL) 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. NIL (Previous year Rs. NIL) has been provided in the books during the year 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. Accordingly current year sales includes ` NIL (Previous Year ` NIL) on account of deferred tax which is materialized.



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PARTICULARS

For the year ended
31st March, 2014For the year ended
31st March, 2013

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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	1160982	1277793
- Others	-	-
Late payment surcharge	123910792	5246535
Net Gain/Loss on Sale of Mutual Fund	-	-
Income From Sale Of Self Generated VERs	-	-
Realization Of Loss Due To Business Interruption	-	-
Profit on sale of assets	80744	2611
Liability/ Provisions not required written back #	483002	14005890
Others	3448195	23841157
Exchange rate variation	3168579	19129871
TOTAL	132252294	63503857
Add/(Less): C.O./Regional Office/PID Expenses	6193456	17465615
TOTAL	138445750	80969472
Less: Income transferred to EDC	-	4186231
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	52065
Total carried forward to Statement of Profit & Loss	138445750	76731176
#Detail of Liability/Provisions not required written back		
a) Bad and doubtful Advances *1	-	-
b) Bad and doubtful deposits *2	-	-
c) Other doubtful Loans & Advances *3	-	-
d) Diminution in value of stores and spares *4	-	-
e) Bad and doubtful debts *5	-	-
f) Bad and doubtful claims *6	-	-
g) Project expenses awaiting w/o reversed *7	-	-
h) Losses pending investigation/awaiting write off sanction *8	-	-
i) Provision for wage revision	-	-
j) Provision for PRP / Incentive /Productivity Linked Incentive	277291	10376184
k) Provision for Superannuation/Pension Fund	-	-
l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Memento etc)	-	2292847
l) Provision for tariff adjustment	-	-
m)Provision For Corporate Social Responsibility and Sustainable Development & Research & Development Expenses	-	-
n) Provision for Committed Capital Expenditure	-	-
o) Others	205711	1336859
TOTAL	483002	14005890



PARTICULARS	For the year ended 31st March 2014	For the year ended 31st March 2013
A. GENERATION EXPENSES		
Water Usage Charges	212	-
Consumption of stores and spare parts	2104504	-
B. Direct Expenditure on Contract, Project Management and Consultancy Works	5607514	40926938
C. REPAIRS & MAINTENANCE		
- Building	12817428	9001375
- Machinery	8572705	2575885
- Others	25792762	15354415
D. ADMINISTRATION EXPENSES		
Rent	25443508	20858810
Rates and taxes	669336	1082974
Insurance	26436325	16781335
Utilization of Self Insurance Fund	1875064	-
Security expenses	26053856	14264351
Electricity Charges	16134300	11933389
Travelling and Conveyance	2543005	2900205
Expenses on vehicles	1795433	5627832
Telephone, telex and Postage	4997013	3289358
Advertisement and publicity	1270837	1175605
Entertainment and hospitality expenses	30650	45037
Printing and stationery	924376	1534176
Consultancy charges - Indigenous	6737258	1610034
Consultancy charges - Foreign	-	-
Audit expenses (Refer detail below)	67416	67416
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	59141827
Expenditure incurred for Creation of Facilities on which company does not have control	1308478	46376615
Loss on sale of assets	-	30959
Assets / claims written off	-	146
Books & Periodicals	56297	30218
Donation	-	-
CSR/ Sustainable Development/ Community Development Expenses	4219401	18077917
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	-
Rebate to customers	5585808	3582982
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	190684	3079021
Less: - Exp Recoverable on Regulated Power	190684	3079021
Exchange rate variation	3241197	11707660
Other general expenses	12662936	16074926
Sub-total	196947407	304052385
Add/(Less): C.O./Regional Office/PID Expenses	34690537	38462023
Sub-total	231637944	342514408
Less: Amount transferred to EDC	-	164220159
Less: Recoverable from Deposit Works	-	85289
Total (A to D) = I	231637944	178208960



PARTICULARS	For the year ended 31st March, 2014	For the year ended 31st March, 2013
E. PROVISIONS		
Bad and doubtful debts provided	213	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
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	-	-
Others	-	-
Sub-total	-	-
Add/(Less): C.O./Regional Office/PID Expenses	-	9784
Sub-total	-	9784
Less: Amount transferred to EDC	-	371
Less: Recoverable from Deposit Works	-	-
Total (E) =	-	9413
ii	-	-
Total (I) +	-	-
(ii)	231637944	17830309
Total carried forward to Statement of Profit & Loss	231637944	17830309

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 19.01.200 an amount of Rs. NIL (Previous year Rs. NIL) has been provided in the books during the year ended 31.03.2014 towards Interest to Beneficial States, which may have to be paid in case of reduction in tariff as a result of said revision order.

3) Detail of audit expenses are as under: -

	During F.Y. 2013-14	During F.Y. 2012-13
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	-	-
Other expenses related to Audit	-	-
ii) Cost Auditors		
Audit Fees	67416.00	67416.0
Reimbursement of expenses	-	-
Total Audit Expenses	67416.00	67416.0



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note no. EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2014	For the year ended 31st March, 2013
Salaries, wages, allowances	306865060	352905782
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	47743427	54552495
Staff welfare expenses	19658449	18775472
Leave Salary & Pension Contribution	-	-
TOTAL	374066936	426233749
Add/(Less): C.O./Regional Office Expenses	170549132	193408166
TOTAL	544616068	619641915
Less: Employee Cost transferred to EDC	-	166541276
Less: Recoverable from Deposit Works	-	476444
Total carried forward to Statement of Profit & Loss	544616068	452624195

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. 0.55 Crore (Previous year Rs.0.63 Crore) towards lease payments in respect of premises for residential use of employees.

2) Gratuity, Contribution to provident fund & pension scheme include contributions:
i) towards Employees Provident Fund
ii) towards Employees Defined Contribution Superannuation Scheme

For the year ended
31st March, 2014
21545391
22950886

(Amount in Rupees)
For the year ended
31st March, 2013
21703007
20524046

note no. FINANCE COST

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2014	For the year ended 31st March, 2013
a) Interest on:		
Government of India loan	-	-
Bonds	505499555	506732432
Foreign loan	-	-
Term loan	497980292	518217610
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
sub total	1003479847	1024950042
b) Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	640323	403273
Commitment fee	23399	16471
Guarantee fee on foreign loan	-	-
Other finance charges	1515440	2190465
sub total	2179162	2610209
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	1005659009	1027560251
Add/(Less): C.O./Regional Office/PID Expenses	27839	22027
TOTAL	1005686848	1027582278
Less: Finance Cost transferred to EDC	-	249317344
Less: Recoverable from Deposit Works	-	100
Total carried forward to Statement of Profit & Loss	1005686848	778264834



note no. DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2014	For the year ended 31st March, 2013
Depreciation & Amortisation Expenses	1018887506	781861930
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	4007231	5166405
TOTAL	1022894737	787028335
Less: Depreciation & Amortisation Expenses transferred to EDC	-	9380982
Less: Recoverable from Deposit Works	-	21480
Total carried forward to Statement of Profit & Loss	1022894737	777625873



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Note no. PRIOR PERIOD ITEMS (NET)

(Amount In Rupees)

215

PARTICULARS	For the year ended 31st March, 2014	For the year ended 31st March, 2013
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	10942325	-
SUB TOTAL	<u>10942325</u>	<u>-</u>
EXPENDITURE		
Salaries & Wages	117278	1002341
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	5091655	2164009
Others	35720	(3754886)
SUB TOTAL	<u>5244653</u>	<u>(588535)</u>
TOTAL	<u>(5697672)</u>	<u>(588535)</u>
Add/(Less): C.O./Regional Office/PID Expenses	213399	442480
TOTAL	<u>(5484273)</u>	<u>(146055)</u>
Less: Prior Period Expenses transferred to EDC		
<i>Prior period expenses</i>	-	2186389
<i>Less Prior period income</i>	-	-
Total	<u>(5484273)</u>	<u>(2332444)</u>
Less: Recoverable from Deposit Works	-	147
Total carried forward to Statement of Profit & Loss	<u>(5484273)</u>	<u>(2332591)</u>

Note no. TAX EXPENSES

(Amount in Rupees)

For the year ended
31st March, 2014

For the year ended
31st March, 2013

Current Tax	-	-
Income Tax Provision	-	-
Adjustment Relating To Earlier years	-	-
Deferred Tax	-	-
Less: Recoverable	-	-



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PARTICULARS	216	For the year ended 31st March, 2014	For the year ended 31st March, 2013
A. EMPLOYEE BENEFITS EXPENSE			
Salaries, wages, allowances		-	90001028
Gratuity and contribution to provident fund		-	22362312
Staff welfare expenses		-	10458382
Leave Salary & Pension Contribution		-	1002341
Sub-total			123824063
B. REPAIRS & MAINTENANCE			
Building		-	837852
Machinery		-	409169
Others		-	4556849
Sub-total			5803870
C. ADMINISTRATION & OTHER EXPENSES			
Rent		-	4357410
Rates and taxes		-	225654
Insurance		-	34978
Security expenses		-	92119
Electricity Charges		-	1641317
Travelling and Conveyance		-	510928
Expenses on vehicles		-	1650218
Telephone, telex and Postage		-	709767
Advertisement and publicity		-	-
Entertainment and hospitality expenses		-	-
Printing and stationery		-	331511
Design and Consultancy charges:			
- Indigenous		-	242138
- Foreign		-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-	81864090
Expenditure incurred for Creation of Facilities on which company does not have control		-	41561018
Assets/ Claims written off		-	-
Losses on sale of assets		-	30959
Other general expenses		-	3017435
Remuneration to Auditors		-	-
Exchange rate variation (Debit)		-	11707660
Sub-total			147977202
D. PROVISIONS			
Sub-total			
E. FINANCE COST			
Interest on :			
Government of India loan		-	-
Bonds		-	124643727
Foreign loan		-	-
Term loan		-	124388318
Bond issue/ service expenses		-	252497
Commitment fee		-	-
Guarantee fee on loan		-	-
Other finance charges		-	23801
Sub-total			249308343
F. DEPRECIATION AND AMORTISATION EXPENSES			
Sub-total			6095493
G. PRIOR PERIOD EXPENSES			
Prior Period Expenses		-	2164009
Less: Prior Period Income		-	-
Sub-total			2164009
H. C.O./Regional Office Expenses:			
Other Income		-	(2300896)
Generation, Administration and Other Expenses		-	10439087
Employee Benefits Expense		-	42717213
Depreciation & Amortisation Expenses		-	3285489
Finance Cost		-	9001
Provisions		-	-
Prior Period Adjustment (Net)		-	22380
Sub-total			54172274
GRAND TOTAL (A to H)			589345254
I. LESS: RECEIPTS AND RECOVERIES			
a) Income from generation of electricity – precommissioning		-	305873128
b) Others			
Interest on loans and advances		-	-
Miscellaneous receipts		-	550244
Profit on sale of assets		-	-
Exchange rate variation (Credit)		-	-
Provision/Liability not required written back		-	1335091
Hire charges/ outturn on plant and machinery		-	-



Sub-total

307758463

TOTAL

217

281586791



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Note No. – 30 – Other Explanatory Notes to Accounts

1. a) Contingent Liabilities as on: -

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Description	Opening Balance	Closing Balance
	01/04/2013	31/03/2014
Claims against the Company not acknowledged as debts in respect of:-		
-Capital Works	477.61	468.04
-Land Compensation Cases	0.06	0.06
-Disputed Income Tax Demand		
-Disputed Sales Tax Demand		
-Disputed Service Tax Demand		
-Others	17.97	17.96
Total	495.64	486.06

- 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) Contingent liabilities towards capital works include claims of contractors regarding 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. The above also includes claims of contractors which are under scrutiny at various levels of Management but yet to achieve finality.
 - d) The Contingent liabilities under the head "Capital Works" includes ` NIL Crore (previous year ` NIL Crore), towards arbitration awards received against the company as outflow is not considered probable in respect of these awards since the same stands challenged in the court of law.
 - e) It is not practicable to disclose the uncertainties relating to any outflow.
 - f) There is a possibility of reimbursement to the Company of ` 1.23 Crore (Previous year `1.23 Crore) towards above contingent liabilities.
 - g) An amount of ` 9.23 Crore (Previous year ` 9.35 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 ` 27.51 Crore (Previous year ` 27.45 Crore).
3. Pending approval of the 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 ` 3.87 Crore (Previous year ` 4.41 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.

The following accounting policies have been introduced/modified/deleted during the financial year ended 31.03.2014:

(` In Crore)

Policy	Description of Accounting Policy	Impact on Profit for
--------	----------------------------------	----------------------



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No.		the year
Earlier A.P. 2.3	Policy on Capital expenditure on assets where neither the land nor the asset is owned by the Company (enabling assets) has been deleted on introduction of new Accounting policy no. 4.4.	No significant impact
Earlier A.P. 5.8	Policy on amortization of Capital expenditure referred to in Policy no.2.3 has also been deleted consequent to deletion of Accounting policy no.2.3.	No significant impact
New A.P. 4.4	New Policy on Capital expenditure on facilities over which Company does not have control has been introduced.	Rs 1.00 crore (on account of depreciation)

6. Disclosures as per Accounting Standard – 7 on Construction Contracts notified under the Companies Accounting Standard Rules, 2006 in accordance with EAC opinion are as follows: -

(` in Crore)

Sl. No.	Particulars	31/03/2014	31/03/2013
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date. (aggregate of indirect cost +/- Profit/Loss only)	Nil	4.09 (+)0.61 Profit
2.	Amount of advances received. (only on account of service charges only)	Nil	5.36
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

7. The effect of foreign exchange fluctuation during the year is as under:

(` in Crore)

		For the year ended 31.03.2014	For the year ended 31.03.2013
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	0.29 (Loss)	0.74 (Gain)
(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 profit 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.

8. The Impairment Analysis as per Accounting Standard (AS)-28 on "Impairment of assets" is being done at Corporate Office level.

9. Other disclosures required under Schedule VI of the Companies Act, 1956 are as under:-

(` in Crore)

	Particulars	For the year ended 31.03.2014	For the year ended 31.03.2013
a)*	Value of imports calculated on CIF basis:		



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	i) Capital Goods ii) Spare parts	220 5.73 0.12	- -
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	- - 8.87	- - -
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.

10. Disclosure relating to verified emission reductions (VERs) is as under:-

Sr. 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 (' In Crore)	NIL	
4	No. of VERs sold during the year ended 31.03.2014 with the value thereof.	NIL	

11. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 are as follows:-

(* in Crore)

(i)	Principal amount <i>remaining unpaid</i> to Micro, small & medium enterprise.	NIL	
(ii)	Interest accrued on principal amount remaining unpaid as (i) above	NIL	
(iii)	Amount of Interest <i>paid</i> during the year 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 year	NIL	
(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	

12. 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	NIL	NIL
Sales Tax Acts	Sales Tax	NIL	NIL	NIL
Custom Act,1962	Custom Duty	NIL	NIL	NIL
Finance Act,1994	Service Tax	NIL	NIL	NIL
Please specify	Any other levies	NIL	NIL	NIL

13. Sales, allocation of corporate office management expenditure, Regional office expenses and actuarial valuation based expenditure on employee benefits have been accounted on the basis of advices from Corporate Office.

14. Opening balances / Corresponding figures for previous year have been regrouped/re-arranged/re-cast wherever necessary.



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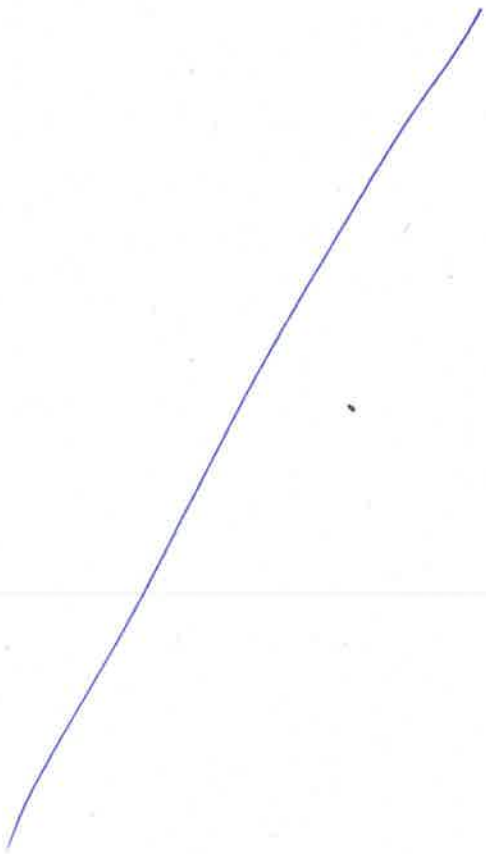


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15. Consequent upon commissioning of Chamek II Power Station, some seepage has been noticed in hill slopes thereby affecting the houses & fields of local habitants of the nearby village. A proposal to acquire the affected land is under consideration of management for which compensation is estimated at Rs 13.76 crore. Further the cost of rectification of seepage is yet to be ascertained.

Place: New Delhi
Dated: 02/05/14


Head of Project


Head of Finance



Name of Unit: CHAMERA-III POWER STATION

Annexure -II
(Amount in Rupees)

DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2014

S.I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
	Capital Works					
1	(i) Claim for compensation of additional time & various consequent additional costs being incurred by M/s. HCC, on account of various disruptions, in deviation to the contract regarding appointment of Arbitrator under clause 67.3 of COPA.	M/s. HCC Limited	1,953,370,354	21.01.2010 to 31.07.2011	M/s HCC Limited was awarded for "Construction of diversion tunnel and diversion tunnel gate, coffer dam, concrete dam, intake structure, desilting arrangement, HRT, Surgershaf, Pressure Shaft, Underground Power House, Tail Race System and Port head yard" with the date of completion 20th Jan 2010. The Extension of Time from 21st Jan. 2010 to 15th May 2011 has been approved by the competent authority. The approval of Time Extension was conveyed to M/s HCC Limited on 20th May 2011. M/s HCC Limited had submitted cost claim on 23rd Feb 2011. pertaining to the period from 21st Jan 2010 to 25th Jan 2011 for Rupees 149.78 Crores. Thereafter, M/s HCC Limited further submitted his cost claim from 26th Jan 2011 to 31st July 2011 on 22nd August 2011 for Rupees 65.59 Crores. After review of the claim by the Project, the claim of the contractor has been found not tenable as the reasons for significant delays and the cost claim thereof are not justifiable/acceptable by the Project. The contractor was informed accordingly vide letter no NH/CHP-III/FIN/10-11 dated 17.09.11. The contractor referred the case for arbitration and the Statement the Claim was submitted to arbitrator by M/s HCC Limited on dated 25.01.2012 with cost claim of Rupees 195.37 Crores for the period from 21st Jan 2010 to 31st July 2011. The first meeting of Arbitration was held on 27.04.2012. Wherein contractor has been asked to provide comprehensive details regarding the claim. The Statement of Defence to the claim submitted by HCC has been filed by the Project on 11.01.2013.	The AT has conducted 12 meetings in connection of this case so far. Cross examination of the Claimants witness which was started in the 10 th meeting held on 23.09.13 could not be completed because one of the Arbitrator (HCC side) resigned in Oct'13. HCC re-appointed their Arbitrator in the month of Dec'13. Thereafter, the next meeting (11th) was held on 13.12.13 wherein the learned Counsel sought permission from the AT for filing an appropriate application to amend the SOC in the light of EOT (final) granted upto 16.03.12 instead of claimed for EOT upto 09.07.12. The AT directed the Claimant to submit the same within four weeks. Also, the cross examination of the Claimants witness was suspended for the time being. Further the latest hearing was held on 22.03.14 wherein the AT asked the Claimant to file an appropriate application for amending the SOC instead of letter dated 06.03.14 submitted by them for seeking leave to amend the SOC. Further the AT directed the claimant counsel to file the requisite application and the amended prayer clause of SOC on or before 18.05.14 and respondent may file its response thereto on or before 05.07.14. The next date of hearing is scheduled on 12.07.14. The Arbitration meetings are being attended by the Project representative as well as Arbitration cell, C.O.
2	(ii) Claim for additional cost incurred by HCC on account of disruption / suspension of operation of crusher at Adit-III	M/s. HCC Limited	37,544,973	21.01.2010 to 07.09.2011	M/s HCC Limited had submitted cost claim for cost claim towards cost incurred by HCC on account of disruption / suspension of operation of crusher at Adit-III. The said claim was referred to the standing Committee. The Standing Committee explained to the contractor that making arrangement of land for infrastructure and NOC for erection of crusher at Adit-III falls under the obligation of HCC, as such in view of clause 84 and 44.1 (d) the claim is not tenable.	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of
3	(iii) Rate revision of concreting in HRT geological overbreak (BOQ Item no 09.1.2.2) (Deviated items)	M/s. HCC Limited	368,969,756	-		The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of
4	(iv) Rate revision of Surge Shaft reinforcement (BOQ Item no E 11.1) (Deviated items)	M/s. HCC Limited	268,180,076	-	The case was rejected by the standing committee after examination and thereafter same was intimated to the contractor with the opinion that since the contractor was to execute the work as per BOQ rate if deviated quantity is within 25 % i.e in line with clause no. 52.2 of COPA. As such, revised rate should be applicable for actual quantity less 125% of quantity stated in BOQ.	
5	(v) Rate revision of reinforcement steel at Dam (BOQ Item no B 9.2.1) (Deviated items)	M/s HCC Limited	114,016,500	-		

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DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED
AS DEBTS AS ON 31.03.2014

S.I.No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
6	(vi) Rate revision of M25 A40 concrete in pipes, breast wall, bucket etc (BOQ Item no D 9.2.1) (Deviated items)	M/s. HCC Limited	211,722,969			their oral and written submission by 10.04.14. Further the AT will conduct seven internal meetings in the month of May,14 in the above matter.
7	(vii) Reimbursement of Service Tax discharged by HCC	M/s. HCC Limited	195,372,479	Sept 2006 to March 2011	The case for reimbursement of service tax is not tenable and has already been turned down by contract division, Corporate Office with the opinion that the contractor did not discharge his service tax liability under abatement scheme (indivisible contract) but under alternative scheme of 'gross value of services' and availed CENVAT credit for discharging service tax liability.	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of their oral and written submission by 10.04.14. Further the AT
8	(viii) Reimbursement of amounts wrongly withheld by the respondent	M/s. HCC Limited	10,672,337	08.11.2005 to 31.01.2011	The claim for the aforesaid, not tenable, was informed to HCC on account of defiance of contractual obligation leading to delay in taking of the project access roads on part of HCC which thereby caused incurring of additional costs on such works to the project which otherwise was avoidable had HCC taken over all such works of project access roads on time. In cognizance of above factors, as a Management decision, the project recovered such differential costs amounting to Rs. 78.73 lacs from M/s HCC.	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of
9	(ix) Reimbursement of Additional cost due to Subsequent Legislation	M/s. HCC Limited	851,108,683	Jan'2008 to June'2012	The case for payment of additional cost to the Contractor due to abnormal increase in minimum rate of wages not covered by the Price Adjustment has not been considered by the project which was thereafter informed to HCC in cognizance of the fact that the claim of the contractor is admissible under 70.7 of COPA and not under S3 of GCC wherein the Price Adjustment formula under the said clause shall compensate any increase/decrease in minimum wages though 'All India Consumer Price Index for wages of Industrial Workers' may not correspondingly increase or decrease in relation to minimum wages in Himachal Pradesh.	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of their oral and written submission by 10.04.14. Further the AT
10	(x) Reimbursement of Building and Other Construction Worker Cess	M/s HCC Limited	63,505,657	April 2008 to March 2012	The claim for reimbursement of 1% cess under Building and other construction workers welfare Cess Act 1966 was found not tenable by NHPC under "subsequent legislation provisions of the contract" which was informed to HCC vide letter no. NH/CH-III/Tech./81 (PH)/2011-523 dated 07.12.2011	The last hearing was held on 12.03.14 wherein the Respondent and Claimants Counsel concluded their submission/ presentation in respect of all the six claims. Accordingly the hearings (upto 20th) in this case were concluded by the AT with the consent of both the parties on 12.03.14. AT directed the Respondent to offer comments if any on the quantification of all the claims, without prejudice to the merit of the claim by 10.04.14. The comments of the Claimants, if any, on the same shall be submitted by 20.04.14. Also, both the parties were directed to file written synopsis of their oral and written submission by 10.04.14. Further the AT



Name of Unit:CHAMERA-III POWER STATION

Annexure -II
(Amount in Rupees)DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED
AS DEBTS AS ON 31.03.2014

S.J No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
11	Claim for compensation of additional time & various consequent additional costs being incurred by M/s. HCC , on account of various disruptions	M/s. HCC Limited	599184019	01.08.11 to 31.03.12	Extension of time in respect of Lot 1 civil works executed by M/s HCC has been approved by the competent authority upto 16.03.2012 without any additional cost to M/s HCC.	M/s HCC has gone for Arbitration recently on 16.12.2013 in this matter. Appointment of Arbitrator by the project and M/s HCC has been done. First hearing is scheduled on 22.04.2014
	Total Claim of M/s HCC Limited		4,675,647,803			
12	(xvi) Additional costs incurred towards for Advancement of Project	M/s Alstom Limited	100,500,000	2011-12	The cost claim is not in accordance with the relevant contract provision hence not acceptable	The claim of the contractor has been rejected by the committee constituted (having members of project & corp. Office) for examination of the claim. The rejection has been communicated to the Contractor by the Engineer in charge vide letter no 485 dated 11.09.2009. The contractor vide letter no APIL/CMR/NHPC/GEN/L/6326 dated 19th Mar, 2010 has submitted the details of actual amounts incurred towards the advancement of Project. However the stand of the corporation is same as communicated vide letter dated 11 Sept. 09
	Total Claim of M/s Alstom Limited		100,500,000			
	Total under Capital Works	SUB TOTAL	4,776,147,803			
	Land Compensation					
15	(i) Claim w/s 54 of L.A. Act. for enhancement of compensation against land acquired by the project through LAO Chamba	Sh. Devinder Kumar	602,467	2009-10	The case filed against State of H.P through Collector Chamba and the Collector Land Acquisition CHEP-III. The project was made a party to it. Further the land was acquired through LAO Chamba.	The case is pending before the High Court Shimla .The claim has been updated considering provisional interest @ 9% p.a.
	Total under Land Compensation	SUB TOTAL	602,467			
	Others					

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DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2014

SJ No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
16	(i) Cess deposited under the Building & Other Construction Worker's Welfare Cess Act	Labour officer cum cess assessment officer	92,377,240	2010-11	<p>The Labour Officer Cum Cess Collector Cum Assessing Officer Chamba, Zone Chamba vide order no. LO/CBA/BOCWA/06/2009-132-33 dated 07/05/2010 instructed to deposit building and other construction workers welfare cess of Rupees 92377240/- assessed as below:-</p> <p><u>Details of Amount</u> (In Rupees)</p> <p>DPR Cost 1405.63 Crores 90% of DPR Cost 1265.00 Crores Less:- Cost of Land 36.88 Crores Total Work Done 1228.12 Crores 90% of Work Done 1105.31 Crores 1% cess value of 90% work Done 1153.00 Lacs Less:- Cess Already Deposited by Project 229.23 Lacs Amount Assessed by the Labour Officer 923.77 Lacs</p> <p>Based on above, the amount was deposited by Project in protest vide voucher no. NB 2012000818 dated 03/09/2010. However, the Project appealed to the Appellate Authority for reassessment. Upon considering the appeal the appellate authority has passed the order that order passed by Labour Officer Cum Assessing Authority was not reasonable and not based on merit as per the provision of the Act. Accordingly, Appellate Authority has set aside the assessment order of the Assessing Authority and directed Assessing Authority to proceed further with the case as afresh. The above amount deposited by Project has</p>	Case for the hearing has been completed on 18.02.2014 and decision awaited. The above amount deposited by Project has been shown under Current Assets (Note No. 13- Deposit with Govt. Deptt.)
16	(iii) Claim against damages to Houses and properties.	District Administration Chamba	5,890,529	2009-10	Not acceptable by the project as the said damages to House and properties are not due to construction of project	Assessment report Vide letter no. 1478 dated 29.04.2009 from Deputy Commissioner, Chamba regarding damages to 11 houses, losses to apple orchard, & water sources/ schemes of IPH Department in Chamba Subdivision vide letter dated 07.01.2010, 01.02.2010 & 02.06.2010 and informed that damages had not occurred due to construction of this project. However It has been proposed to carry out the assessment on causes for these damages through an independently agency. The matter was also discussed in meetings of Local Area Development Committee held on 11.11.2009, 11.01.2010, 09.06.2010, 23.09.2010 chaired by Deputy Commissioner, Chamba Decision of District Administration. The decision/order of the District Administration

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Name of Unit: CHAMERA-III POWER STATION

Annexure -II
(Amount in Rupees)

DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2014

SJ No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
17	(iv) Claim against damages to Houses and properties.	District Administration Chamba	17,512,146	2009-10	Not acceptable by the project as the said damages to House and properties are not due to construction of project	Assessment report Vide letter no. 4928 dated 16.11.2009 from ADM Bhamour regarding damages to houses of 745 persons/families in Bhamour Subdivision due to construction of project. Project has taken up the matter with District Administration, Chamba vide letter dated 07.01.2010, 01.02.2010 & 02.06.2010 and informed that damages had not occurred due to construction of this project. However it has been proposed to carry out the assessment on causes for these damages through an independently agency. The matter was also discussed in meetings of Local Area Development Committee held on 11.11.2009, 11.01.2010, 09.06.2010, 23.09.2010 chaired by Deputy Commissioner, Chamba Decision of District Administration. The decision/order of the District Administration has not been issued.
18	(v) Claim against damages to Houses and properties.	District Administration Chamba	10,850,980	2009-10	Not acceptable by the project as the said damages to House and properties are not due to construction of project	Assessment report Vide letter dated 27.11.2009 from SDO(C) Chamba Vide letter dated 27.11.2009 regarding damages to 311 houses in Chamba Subdivision due to construction of project. Project has taken up the matter with District Administration, Chamba vide letter dated 07.01.2010, 01.02.2010 & 02.06.2010 and informed that damages had not occurred due to construction of this project. However it has been proposed to carry out the assessment on causes for these damages through an independently agency. The matter was also discussed in meetings of Local Area Development Committee held on 11.11.2009, 11.01.2010, 09.06.2010, 23.09.2010 chaired by Deputy Commissioner, Chamba Decision of District Administration. The decision/order of the District Administration has not been issued.
19	(vi) Claim for recovery on account of damage caused to the house & land	Sh Pratap Chand	184,285	2008-09	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for DWS.
21	(vii) Claim for recovery on account of damage caused to the house & land	Sh. Ved Prakesh	207,874	2010-11	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for framing of the issues
22	(ix) Claim for recovery on account of damage caused to the house	Sh. Brij Lal	47,420	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing replication.
23	(x) Claim for recovery on account of damage caused to the house	Sh. Punnu Ram	108,388	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing replication by the plaintiff.
24	(xi) Claim for recovery on account of damage caused to the house	Sh. Gurbachan Singh	81,769	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for PWS.
25	(xii) Claim for recovery on account of damage caused to the house	Sh. Dev Dutt	78,484	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for DWS.
26	(xiii) Claim for recovery on account of damage caused to the house	Sh. Kartar Singh	112,140	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing of the reply.
27	(xiv) Claim for recovery on account of damage caused to the house and shop	Sh. Tilak Raj	157,260	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for filing replication by the plaintiff.
28	(xv) Claim for recovery on account of damage caused to the house	Sh. Fenchu Ram	154,030	2011-12	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for PWS.

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DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED
AS DEBTS AS ON 31.03.2014

S.I.No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
29	(xvi) Claim for recovery on account of damage caused to the house	Smt. Leela	1,331,123	2012-13	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for for filing replication by the plaintiff.
30	(xvii) Claim for recovery on account of damage caused to the apple crop	Sh. Ujjwal & Others	597,640	2012-13	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for for filing replication by the plaintiff.
31	(xviii) Claim for recovery on account of damage caused to the house & land	Sh. Hem Raj	200,000	2012-13	NHPC has refuted the claim	The case is pending before the District Judge Chamba. The Case has been fixed for for filing replication .
32	(xix) Claim for cost of fence post under Revised CAT plan.	HP Forest Deptt.	31,266,000	2008-09	The payment under CAT plan was already paid to the Forest Deptt. as approved earlier. Now the Forest Deptt. has raised the claim for additional amount as it was not included in the earlier approved CAT Plan.	Sh. Avay Shukla, Additional Chief Secretary (Forests), Govt. of H.P. appointed by Hon'ble High Court, H.P. in CWPIL No.24/2009 to monitor environmental compliance of hydel projects visited project on 13.07.2010 and in a meeting at project it was decided that the CAT Plan having been prepared and finalized by the Forest Department, Govt. of H.P. and approved by Govt. of India no additional amount can be charged from project at this stage. It was further advised by him that any item missed during preparation of estimate by Forest Department shall be adjusted by reducing the physical targets of other activities under CAT Plan.
33	(xx) Claim of reimbursement of Sales Tax on cost of fence posts under compensatory afforestation	HP Forest Deptt.	545,571	2008-09	The forest department has raised the claim based on the observation raised by their auditor.	HP forest Department has been requested for verification whether or not the same has been included in the original sanctioned cost estimate vide letter no. NH/CH-III/Env.9/08/767 dated 24.01.2009. No reply has been received till date.
34	(xxi) Claim on a/c of revised compensatory afforestation scheme.	HP Forest Deptt.	5,493,900	2006-07	The Forest Deptt. has submitted the revised compensatory Afforestation Scheme after release of payment as per originally approved scheme. The revised Scheme is yet to be approved by the competent authority.	Project has rejected the claim vide letter no. NH/CH-III/Forest/CA/06/100 dated 15.05.2006 stating that fund was released as per estimate submitted by H.P. Forest Department and revision at later stage is not acceptable.No further correspondes has been made by the department .
35	(xxii) Damage bill on account of dumping of muck at various dumping sites of Bhamour Forest Division	HP Forest Deptt.	12,362,265	2008-09	The project has requested for withdrawal of this claim and requested the department for joint inspection of dumping sites.	Forest Department has filed challan in court of CJM ,chamba and Project is contesting claim in court of CJM Charnab . In case the claim has to be paid by the NHPC as a Principal Employer, the same will be recovered from M/s HCC Ltd. [Refer s.no. 1(f)]
36	(xxiii) Damage Business shop due to leakage of the tunnel p	Nek Ram	90,000	2013-14	NHPC has refuted the claim	The case has been fixed for filing reply to the plaintiff by the defendant
	Total under Others	SUB TOTAL	179,549,043			
		TOTAL	4,956,399,313			



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Annexure to Note- 12.1

CUMMULATIVE EDC

(Amount in Rupees)

Particulars	As at 31st March, 2014	As at 31st March, 2013
A. EMPLOYEES BENEFITS EXPENSES		
Salarles, wages, allowances	2,077,906,057.00	2,077,906,057.00
Gratuity and contribution to provident fund	460,486,421.00	460,486,421.00
Staff welfare expenses	223,385,993.00	223,385,993.00
Leave Salary & Pension Contribution	2,223,657.00	2,223,657.00
Sub-total(a)	2,764,002,128.00	2,764,002,128.00
Less: Capitalized During the year	2,764,002,128.00	2,764,002,128.00
Sub-total(A)	-	-
B. REPAIRS AND MAINTENANCE		
Building	19,336,574.00	19,336,574.00
Machinery	2,845,161.00	2,845,161.00
Others	56,813,364.00	56,813,364.00
C. ADMINISTRATIVE & OTHER EXPENSES		
Rent	99,134,254.00	99,134,254.00
Rates and taxes	9,868,281.00	9,868,281.00
Insurance	2,015,185.00	2,015,185.00
Security expenses	3,955,479.00	3,955,479.00
Electricity Charges	26,553,683.00	26,553,683.00
Travelling and Conveyance	24,880,321.00	24,880,321.00
Expenses on vehicles	20,663,168.00	20,663,168.00
Telephone, telex and Postage	17,835,362.00	17,835,362.00
Advertisement and publicity	6,270,489.00	6,270,489.00
Entertainment and hospitality expenses	93,652.00	93,652.00
Printing and stationery	10,631,317.00	10,631,317.00
Design and Consultancy charges:		
- Indigenous	2,768,679.00	2,768,679.00
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	109,383,064.00	109,383,064.00
Expenditure incurred for Creation of Facilities on which company does not have control	485,118,375.00	485,118,375.00
Land acquisition and rehabilitation	-	-
Assets/ Claims written off	2,448,715.00	2,448,715.00
Losses on sale of assets	166,759.00	166,759.00
Other general expenses	34,380,779.00	34,380,779.00
Remuneration to Auditors	49,789.00	49,789.00
Sub-total (b)	935,212,450.00	935,212,450.00
Less: Capitalized During the year	935,212,450.00	935,212,450.00
Sub-total(B)	-	-
D. PROVISIONS	530,167,547.00	530,167,547.00
Sub-total(e)	530,167,547.00	530,167,547.00
Less: Capitalized During the year	530,167,547.00	530,167,547.00
Sub-total(E)	1,060,335,094.00	1,060,335,094.00
E. FINANCE COST		
Interest on :		
Government of India loan	-	-
Bonds	1,115,219,050.00	1,115,219,050.00
Foreign loan	-	-
Term loan	1,270,013,844.00	1,270,013,844.00
Cash credit facilities /WCDL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Bond issue/ service expenses	3,299,231.00	3,299,231.00
Commitment fee	2,556,708.00	2,556,708.00
Guarantee fee on loan	-	-
Other finance charges	28,254,180.00	28,254,180.00
Sub-total (c)	2,419,343,013.00	2,419,343,013.00
Less: Capitalized During the year	2,419,343,013.00	2,419,343,013.00
Sub-total (C)	-	-



Particulars	As at 31st March, 2014	As at 31st March, 2013
F. EXCHANGE RATE VARIATION (NET)		
i) ERV (Debit balance)	30,981,580.00	30,981,580.00
Less: ii) ERV (Credit balance)	(10,848,767.00)	(10,848,767.00)
Sub-total (d)	20,132,813.00	20,132,813.00
Less: Capitalized During the year	20,132,813.00	20,132,813.00
Sub-total(D)	-	-
G. DEPRECIATION & AMORTISATION EXPENSES	208,555,350.00	208,555,350.00
Sub-total (f)	208,555,350.00	208,555,350.00
Less: Capitalized During the year	208,555,350.00	208,555,350.00
Sub-total(F)	-	-
H. PRIOR PERIOD EXPENSES (NET)		
Prior period expenses	11,153,890.00	11,153,890.00
Less Prior period Income	1,173,562.00	1,173,562.00
Sub-total (g)	9,980,328.00	9,980,328.00
Less: Capitalized During the year	9,980,328.00	9,980,328.00
Sub-total (g)	-	-
I. C.O./Regional Office Expenses (I)	1,551,389,275.00	1,551,389,275.00
Less: Capitalized During the year	1,551,389,275.00	1,551,389,275.00
Sub-total(I)	-	-
J. LESS : RECEIPTS AND RECOVERIES		
Income from generation of electricity - precommissioning	305,873,128.00	305,873,128.00
Interest on loans and advances	23,479,602.00	23,479,602.00
Miscellaneous receipts	55,012,258.00	55,012,258.00
Profit on sale of assets	53,952.00	53,952.00
Provision/liability not required written back	103,333,387.00	103,333,387.00
Hire charges/ outturn on plant and machinery	39,414,036.00	39,414,036.00
Sub-total (h)	527,166,363.00	527,166,363.00
Less: Capitalized During the year	527,166,363.00	527,166,363.00
Sub-total (H)	-	-
GRAND TOTAL (a+b+c+d+e+f+g+h+i-j)	7,911,616,541.00	7,911,616,541.00
Less: Capitalized During the year	7,911,616,541.00	7,911,616,541.00
GRAND TOTAL (A+B+C+D+E+F+G+H+I-J)	-	-
Note : 12.1 EDC (CLOSING BALANCE)	-	-
Difference	0	0



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	ROYALTY	311404	10930	57478
	MUNICIPAL TAXES PAYABLE	311405	0	0
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
	LIABILITY FOR OTHER STATE LEVIES	311407	99099	151843
			17545502	2091470
	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	11518	78340
	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0	0
	SDA PAYABLE TO EMPLOYEES	310607	0	0
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	1478811	2844137
	PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM THIRD PARTY)	310610	0	0
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	2232423	1324584
	WATER CHARGES PAYABLE	310702	0	0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	131236	153142
	RENT PAYABLE	310704	236628	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	177277	285240
	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	13600	16000
	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	30500	35500
	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	150	180
	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	3564	3564
	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
	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
			4315707	4740687



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	Advances against cost of project/ contractees			
	ADVANCE FROM CONTRACTEES	330100	0	-13549761
	ADVANCE FROM CONTRACTEES	330101	0	0
	ADVANCE FROM CLIENTS	330102	0	53600000
	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	13549761
	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	53600000
	Amount Recoverable in respect of Project Management/Consultancy works	651301	0	47065979
	Provision Toward Amt Recoverable In r/o Project Mgt / Consultancy Work	350702	0	0
			0	47065979
Note no. 14	LOANS AND ADVANCES			
	LONG TERM LOAN AND ADVANCES			
	CAPITAL ADVANCES			
	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	149319	149319
	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
			149319	149319
	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		
			34424514	69379303
	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
			34424514	69379303
	Provision for expenditure awaiting utilisation certificate	350904	2738278	10757744
	Unsecured (considered doubtful)	code required		
	Provision for Doubtful Advances - Capital Advances	350915	0	0
	- Unsecured (considered good)			
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-95425525	-95289299
	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	95425525	95425525
	Other Deposits	650413	0	0



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Note	Particulars	Unkage	As at 31st March, 2014	As at 31st March, 2013
	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	3048285	2912059
	Other Deposits	658413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
	DEPOSIT WITH INSURANCE COMPANY	658431	0	0
			3048285	3048285
	Provision for Doubtful Deposits - Long Term	350914	0	0
	OTHER LOANS & ADVANCES			
	Employees (Including accrued interest)			
	-Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	650120	352744	301357
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	650121	27427	97793
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE	650122	0	6165
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED	650123	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE -	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	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	6192156	5545629
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-SECURED	650213	437591	432924
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/ MOTOR CYCLE	650214	7295	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED	650215	122090	74310
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE -	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	650230	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE -	650231	0	0
	HOUSE BUILDING ADVANCE - SECURED	660101	6500998	8421248
	CAR ADVANCE- SECURED	660102	1240807	1773207
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	66002	0
	COMPUTER ADVANCE- SECURED	660104	639632	408560
	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
			15586742	17061193
	-Unsecured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED	650125	320501	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE	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 -	650147	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - SCOOTER/MOTOR CYCLE	650148	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - COMPUTER ADVANCE -	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	115270	413775
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED	650219	84872	23477
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE	650220	0	313
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-	650221	5710	1572
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-FURNITURE ADVANCE-	650222	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-MULTIPURPOSE ADVANCE-	650223	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES- CHILDREN HIGHER EDUCATION	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	650234	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE -	650235	0	0
	DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE-CHILDREN HIGHER EDUCATION-	650251	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	1972000	0
	CAR-ADVANCE- UNSECURED	660202	141421	204558
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0	25004

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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	COMPUTER ADVANCE - UNSECURED	660204	33375	13792
	FURNITURE ADVANCE	660205	750	9982
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	0	0
	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
			2673899	692473
	SHORT TERM LOANS & ADVANCES			
	DEPOSITS			
	DEPOSIT WITH P&T	659410	0	0
	DEPOSIT WITH RAILWAY	659411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	659412	92377240	92377240
	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
			92377240	92377240
	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	245395	167630
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	651521	70405	195104
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE	651522	0	2562
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED	651523	7180	23965
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE -	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	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	17500	92241
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-SECURED	651613	36428	70504
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/ MOTOR CYCLE	651614	0	6643
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE - SECURED	651615	18237	32353
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE -	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	651630	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE -	651631	0	0
	HOUSE BUILDING ADVANCE - SECURED	661501	2135300	2352297
	CAR ADVANCE - SECURED	661502	557346	823156
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE - SECURED	661503	45852	21840
	COMPUTER ADVANCE - SECURED	661504	411470	279696
	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
			3545113	4067991
	Employees loans & Advances (including accrued interest) - Unsecured (considered good)			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED	651525	59184	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE	651635	0	0
	HOUSE BUILDING-ADVANCE - UNSECURED	661601	0	32145
	CAR-ADVANCE - UNSECURED	661602	22044	99912
	SCOOTER/ MOTOR CYCLE ADVANCE - UNSECURED	661603	0	24996
	COMPUTER ADVANCE - UNSECURED	661604	31500	37500
	FURNITURE ADVANCE	661605	4482	10385
			117210	204938
	MULTIPURPOSE ADVANCE	660206	7949282	6792021



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	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	25000	12000
	PAY ADVANCE	660303	17564	4165
	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	536342	885915
	LUMP SUM 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	23433
	DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING ALLOWANCE ADVANCE	660321	0	0
			8528188	7717534
			8645398	7922472
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	0	0
	- Others			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	0	0
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	12915	0
	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
			12915	0
	Other advances			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	9390109	7106828
	RENT PREPAID	650702	752610	782294
	OTHER PRE-PAID EXP. - CURRENT	650703	0	0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	15000	15000
			10157719	7904122
Note no. 15	OTHER NON-CURRENT ASSETS			
	Interest accrued on:			
Note no. 17	INVENTORIES			
i)	Stores and spares			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIFICATION CONTROL ACCOUNT	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER CONTROL ACCOUNT	610002	0	0
	STEEL ACCOUNT	610101	336047	377870
	CEMENT ACCOUNT	610201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	1	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	7043044	16914355
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	12623049	9439622
	SPARES FOR EQUIPMENTS ACCOUNT	610701	162130	167760
	SPARES FOR VEHICLES ACCOUNT	610801	41940	41940
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	16414553	9756740
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	674966	674966
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	41940	41940
			37337670	37415193
	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	2663659
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0
			0	2663659
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	294000	0
	LOOSE TOOLS IN USE	611208	0	0
			294000	0
iii)	Scrap inventory			



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	SCRAP MATERIALS	611301	76201	76201
Note no. 19	CASH AND BANK BALANCES			
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	21174	114134
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	4382	360
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		25556	114494
ii)	CHEQUES/DRAFTS IN HAND	640201	0	0
iii)	Bank balances - with scheduled banks			
	CHEQUE ISSUED ACCOUNT- No. 1	640501	3557166	66853
			3557166	66853
			3582722	181347
Note no. 20	OTHER CURRENT ASSETS			
	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	1921	0
	CLAIM RECOVERABLE FROM STAFF	660309	0	0
	CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
	CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	0
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	2710274	1371167
	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	10567	117617
			2722762	1488784
Note no. 21	REVENUE FROM OPERATIONS			
A	SALES			
	SALE OF POWER	810101	3451707159	2778399485
	SALE OF POWER-REGULATED	810102	894477	52803339
	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	24641962	10613760
	CONGESTION CHARGES	810901	0	0
	ELECTRICITY DUTY/CESS	811601	0	0
	OTHER CHARGES	811901	0	0
	SALE OF POWER-NOT BILLED	812001	0	0
	Earlier year Sales	812002	2	0
	Total (Sales)		3477243600	2841816584
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801	0	0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001	0	0
	Less :		0	0
	Tariff Adjustments	820103	0	43540038
	Regulated Power Adjustment	820105, 820106	183497	19496010
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERIOD	980170	0	305873128
			3477060103	2472907408



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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
C	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	0	0
	Interest on UI charges Receivable	841403	7010025	0
	sub-total		7010025	0
	Consultancy Income			
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	6534022	47065979
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0
	sub-total		6534022	47065979
	CONTRACTS & CONSULTANCY INCOME	Total	6534022	47065979
Note no. 22	OTHER INCOME			
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	870941	962988
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	211867	265067
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	7293	4268
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	70881	42078
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	3392
	sub-total		1160982	1277793
	LATE PAYMENT SURCHARGE	840101	123910792	5246535
	NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0
	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSETS	841501	80744	2611
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURPLUS MATERIAL/STORES	841503	0	0
	sub-total		80744	2611
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	205711	1061820
	PROVISION NOT REQUIRED WRITTEN BACK	840902	277291	12944070
	sub-total		483002	14005890
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	10229	1364625
	RENT/HIRE CHARGES EMPLOYEES	840702	17196	0
	RENT/HIRE CHARGES-OTHERS	840708	0	0
	Sale of Scrap	840801	0	0
	OTHER INCOME	841001	2235602	20669307
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	421419	404166
	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	450475	551320
	ELECTRICITY RECOVERY	841703	60052	390448
	TELEPHONE RECOVERY	841704	0	0
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	11200	55971
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	0	0
	GUEST HOUSE RECOVERY	841710	242022	405320
	sub-total		3448195	23841157
	Exchange rate variation (Credit)			
	EXCHANGE RATE VARIATION (GAIN)	841101	3168579	19129871
	ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
	sub-total		3168579	19129871
	CO/ Regional Office Allocation to Units			
	Other Income <Corporate/Regional Office>	849999	6191306	17465615
	Other Income <PID>	849995	2150	0
	Other Income <Corporate/Regional Office>	980401	0	0
	Allocated to Units		6193456	17465615

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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	Total (Other Income)			
	Income transferred to EDC	Less :		
	INTEREST ON LOANS AND ADVANCES	980171	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	550244
	PROFIT ON SALE OF ASSETS	980173	0	0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	1335091
	Rent/Hire Charges	980175	0	0
	Exchange rate variation (Credit)	980151	0	0
	Other Income <Corporate/Regional Office>	980191	0	2300896
		Trf. To EDC	0	4186231
	TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIENTS/CONTRACTEE & AGAIN	980704	0	0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	52065
		Trf. To Deposit Work	0	52065
Note no. 23	GENERATION, ADMINISTRATION AND OTHER EXPENSES			
	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	2071660	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-OTHER	920103	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHER	920104	32844	0
		sub-total	2104504	0
	Repair and maintenance			
	Building			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING	920201	1438317	44503
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING	920202	1979435	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING	920203	786878	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE BUILDING	920204	85658	193258
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE BUILDING	920205	330524	489827
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUILDING	920206	126	65219
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING	920210	213799	96202
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING	920211	1270208	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	22418	256790
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	753441	208286
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING	920214	1272715	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	2264493	3104908
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	1072815	4066139
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	1326601	465910
	REPAIR AND MAINTENANCE-CLUB BUILDING	920218	0	10333
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0	0
		sub-total	12817428	9001375
	Machinery			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT	920401	5772019	182269
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT	920402	1866633	71497
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT	920403	343944	39832
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLANT	920404	405673	1698252
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS /PLANT	920405	84330	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PLANT	920406	11745	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY	920501	19607	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY	920502	3516	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AND MACHINERY	920503	65238	584035
	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	8572705	2575885
	Others			
	DESILTATION EXPENSES	920301	167733	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR	920304	1354786	23686
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR	920305	487697	179776
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	1048293	373753
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WORKS	920307	1939111	113043
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS	920308	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS	920309	3049695	743547
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SYSTEM	920310	23878	42095
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM	920311	5299243	1339550
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SYSTEM	920312	0	0

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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	Repair and Maintenance DG Set-Other than Residential	920601	538145	767310
	REPAIR AND MAINTENANCE DG SET-Residential	920602	464202	0
	REPAIR AND MAINTENANCE-COMPUTERS	920604	509349	463446
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVICES	920605	0	0
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	270936	261146
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	5687683	304026
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CULVERTS	920701	78769	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS	920702	2986872	836031
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS	920703	707494	7509500
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	13963	94411
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES	920711	141450	246092
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	106171	92011
	Repair and Maintenance-materials consumed-Light Vehicles other than Car/Jeep	920713	2204	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE	920714	109074	134388
	Repair and Maintenance-other expenses-Light Vehicles other than Car/Jeep	920715	2950	740
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	272502	240301
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	69674	53544
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920722	0	0
	REPAIR AND MAINTENANCE-	920727	0	0
	REPAIR AND MAINTENANCE- OTHERS	920731	1786643	1324705
	Repair and Maintenance-materials consumed- Car/Jeep	920732	107919	129812
	Repair and Maintenance-other expenses- Car/Jeep	920733	4717	10816
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTEM	920801	287009	70686
	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	0	0
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	19800	0
		sub-total	25792762	15354415
	Direct Expenditure on Contract, Project Management and Consultancy Works			
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	5607514	40926938
		sub-total	5607514	40926938
	Miscellaneous operational expenses			
	Rent			
	RENT OFFICE	921101	0	0
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	0	0
	RENT RESIDENTIAL	921103	0	0
	RENT-LAND /LEASE RENTAL	921104	6417089	2865051
	Hiring of Vehicles other than Car/Jeep	921105	4084966	3322137
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	193800
	Hiring of Vehicles-Car/Jeep	921108	14941453	14477822
	Hiring of Aircraft/Helicopter	921109	0	0
		sub-total	25443508	20858810
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	274709	284690
	RATES AND TAXES-BUILDINGS	921202	0	0
	RATES AND TAXES-OTHERS	921204	240	146178
	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
	OTHER TAXES /DUTIES	921220	394387	652106
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0
	WEALTH TAX	970503	0	0
		sub-total	669336	1082974
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	0
	Insurance premium of Vehicles other than Car/Jeep	921312	187582	226154
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	5862	0
	Insurance premium of Vehicles-Car/Jeep	921314	22821	53428



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	INSURANCE- FIDELITY	921315	0	0
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	3821	6733
	INSURANCE-TRANSIT INSURANCE	921317	0	1594
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	26199927	16493426
	INSURANCE- OTHERS	921325	16312	0
		sub-total	26436325	16781335
	Utilization of Self Insurance Fund	921801	1875064	0
	Security expenses			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	216436	4300000
	Security Expenses -CISF-Other than Residential	921403	0	0
	Security Expenses -Others-Other than Residential	921404	25837420	9964351
		sub-total	26053856	14264351
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
	ELECTRICITY EXPENSES-OFFICE	921506	6736027	5364234
	Electricity Expenses-Residential	921507	3089212	3449470
	Electricity Expenses - Other than Office & Residential	921510	6309061	3119685
	WHEELING CHARGES PAID	921511	0	0
		sub-total	16134300	11933389
	Travelling and Conveyance			
	CONVEYANCE EXPENSES	921601	137885	165885
	INLAND TRAVEL	921602	702953	811952
	INLAND TRAVEL-TRAINING	921603	195395	23600
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	143090	58400
	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	210343	262129
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1153339	1578239
	Baggage Allowance on Retirement	921613	0	0
	Foreign Travel Expenses - Directors	921615	0	0
		sub-total	2543005	2900205
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	509960	795533
	POL EXPENSE ON TRANSPORT VEHICLE	921702	479697	499711
	POL EXPENSE ON HEAVY VEHICLE	921703	283856	276785
	POL ON OTHERS	921707	521920	4055803
		sub-total	1795433	5627832
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	27641	25682
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	210	0
	TELEPHONE CHARGES	922004	2026576	1762662
	SATELLITE COMMUNICATION EXPENSES	922006	2942586	1501014
	EMAIL/INTERNET EXPENSES	922007	0	0
	OTHER COMMUNICATION EXPENSES	922010	0	0
		sub-total	4997013	3289358
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	207080	0
	ADVERTISEMENT TENDERS	922102	467511	598861
	PUBLICITY NEWSPAPERS	922103	138203	34870
	PUBLICITY JOURNALS	922104	0	5000
	PUBLICITY SOUVENIRS	922105	40000	10000
	CONFERENCE EXPENSES	922106	15254	0
	EXHIBITIONS EXPENSES	922107	0	0
	MISC. PUBLIC RELATION	922108	140246	173377
	PHOTOGRAPHIC MATERIAL	922109	0	0
	MOVIE MAKING	922110	0	0
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0



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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	STATUTORY PRESS ADVERTISEMENT	922112	35509	0
	Sponsorship expenses on Sports Events	922113	0	22639
	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	227034	330858
	sub-total		1270837	1175605
	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	30650	45037
	sub-total		30650	45037
	Printing and stationery			
	PRINTING AND STATIONERY	922401	400395	563116
	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARIES	922402	0	0
	REPORT PREPARATION-CD/FLOPPIES	922403	0	0
	PRINTING AND BINDING OF REPORT	922404	564	1505
	COMPUTER STATIONERY	922405	509844	709696
	COMPUTER CONSUMABLES	922406	13573	259859
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DIRECTORS ETC.	922407	0	0
	sub-total		924376	1534176
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	56297	30218
	sub-total		56297	30218
	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	3602911	1433396
	PAYMENT TO CONSULTANTS	922602	1168544	20000
	DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWINGS	922606	0	0
	PAYMENT TO INTERNAL AUDITORS	922608	0	0
	OTHER CHARGES	922615	1965803	156638
	sub-total		6737258	1610034
	-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/ ENVIRONMENT	923901	0	59141827
	Expenditure on land not belonging to corporation			
	Expenditure on land not belonging to corporation	923902	1308478	46376615
	Loss on sale of assets			
	LOSS ON SALE OF ASSET	923701	0	30959
	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLUS ASSETS	923720	0	0
	sub-total		0	30959
	Assets / claims written off			
	FIXED ASSETS WRITTEN OFF	950906	0	146
	sub-total		0	146
	Rebate to customers			
	REBATE TO CUSTOMERS	941101	5585808	3582982
	INCENTIVE TO BENEFICIARY STATES	941102	0	0
	sub-total		5585808	3582982
	COMMUNITY DEVELOPMENT EXPENSES	925101	4219401	0
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
	COMMUNITY DEVELOPMENT EXPENSES	925003	0	18077917
	sub-total		4219401	18077917



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	Expenditure on Self Generated CERS/VERS	924101	0	0
	Other general expenses			
	OTHER PAYMENTS	922702	1281	0
	RECRUITMENT EXPENSES	925002	0	0
	SCHOLARSHIPS	925010	0	0
	TRAINING EXPENSES	925011	1357212	274644
	EXPENSES ON INTERNAL EXAMINATION	925014	0	0
	Gifts to Others	925016	0	0
	Participation Fee - Conference/Training	925017	0	100
	Festival Celebration Expenses - other than Independence/Republic Day	925018	120000	85671
	Independence/Republic Day Celebration expenses	925019	20491	49460
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	40236	104809
	Expenditure on Food/Beverages - in house training/temporary training centre	925023	70979	19951
	Freight and incidental expenses on Inventory Balances Written Off	925026	0	0
	PETITION FEE /REGISTRATION FEE /OTHER FEE - To CERC/RLDC/RPC	925027	6312425	4829906
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
	COMPENSATION PAID TO LAND EVACUATIES	922701	717000	1104000
	Operating Expenses of DG Set-Other than Residential	925001	0	0
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	82079
	HORTICULTURE EXPENSES	925005	0	0
	Operational/Running Expenses of Kendriya Vidyalay	925006	0	0
	Operational/Running Expenses of Other Schools	925007	0	0
	TENDER EXPENSES	925008	0	0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	2402921	8036216
	WATER CHARGES	925012	0	0
	EXPENSES ON DEPARTMENTAL MEETING	925013	36788	48563
	CONSUMPTION OF LOOSE TOOLS	925015	0	0
	MISCELLANEOUS EXPENSES	925020	1583603	1439527
	sub-total		12662936	16074926
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	3241197	11707660
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
	sub-total		3241197	11707660
	Auditors remuneration			
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
	COST AUDIT FEES	923108	67416	67416
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	0
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
	sub-total		67416	67416
	EXP. ON REGULATED POWER	925029	190684	3079021
	REGULATED POWER ADJUSTMENT A/C- EXP. (CREDIT)	820104	-190684	-3079021
	Total		0	0
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses <Corporate/Regional Office>	929999	34671616	38462023
	Generation, Administration and Other Expenses <PID>	929995	18921	0
	Generation, Administration and Other Expenses <Corporate/Regional Office>	980403	0	0
	Total (Generation & Adm		34690537	38462023
	Expenses transferred to EDC			
	REPAIRS AND MAINTENANCE- BUILDING	980110	0	837852
	REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.	980111	0	409169
	REPAIRS AND MAINTENANCE- OTHERS	980112	0	4556849
	RENT/HIRING CHARGES	980114	0	4357410
	RATES AND TAXES	980115	0	225654
	INSURANCE	980116	0	34978
	SECURITY EXPENSES	980117	0	92119
	ELECTRICITY EXPENSES	980118	0	1641317
	TRAVELLING & CONVEYANCE	980119	0	510928
	EXPENSES ON VEHICLES/STAFF CARS	980120	0	1650218
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0	709767
	ADVERTISEMENT PUBLICITY	980122	0	0
	ENTERTAINMENT & HOSPITALITY EXPENSES	980123	0	0
	PRINTING & STATIONERY	980124	0	331511



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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	OTHER EXPENSES	980125	0	3017435
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	242138
	DESIGN & CONSULTANCY-FOREIGN	980127	0	0
	LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
	LOSSES ON SALE OF ASSETS	980130	0	30959
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TREATMENT/ ENVIRONMEN	980131	0	81864090
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	41561018
	LAND ACQUISITION & REHABILITATION	980133	0	0
	Remuneration to Auditors	980152	0	0
	Generation, Administration and Other Expenses <Corporate/Regional Office>	980193	0	10439087
	EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	11707660
		sub-total	0	164220159
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	0	3
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	0	3
	CO/ Regional Office Allocation to Units			
	Provisions <Corporate/Regional Office>	959999	0	97841
	Provisions <PID>	959995	0	0
	Provisions <Corporate/Regional Office>	980407	0	0
		Allocated to Units	0	97841
	Provisions transferred to Deposit Works	980707	0	3711
Note no. 24	EMPLOYEE BENEFITS EXPENSE			
	SALARIES, WAGES, ALLOWANCES			
	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	35399562	38958610
	DEARNESS ALLOWANCE (EXEC)	900112	26938792	24197353
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	916966	1190367
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2055416	2432325
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	132331	142465
	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	5451989	6319495
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0
	HONORARIUM (EXEC)	900127	0	2200
	Earned Leave Encashment (Executive)	900128	2734849	12121534
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	6511898	8868367
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	1277131	1494347
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	125478	1071928
	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	15784308	18144160
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	12488566	11212911
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	997792	1174768
	INCENTIVE (SUPERVISOR)	900144	0	0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	1017096	1217760
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	90800	110550
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0



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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	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	10
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
	HONORARIUM (SUPERVISOR)	900157	0	0
	Earned Leave Encashment (Supervisor)	900158	3376004	5626477
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	1725647	7365715
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	241672	323190
	Casual/Optional Leave Encashment (Supervisor)	900162	0	0
	HPL Encashment (Supervisor)	900163	634513	1005894
	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	61917473	67296987
	DEARNESS ALLOWANCE (WORKMEN)	900167	48632726	41243367
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	3905817	4432487
	INCENTIVE (WORKMEN)	900170	0	0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3651699	3986715
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
	WASHING ALLOW (WORKMEN)	900173	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	181020	218480
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0
	HINDI ALLOWANCE (WORKMEN)	900176	0	10920
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN)	900178	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0
	TRANSPORT ALLOWANCE (WORKMEN)	900180	650	5200
	ELECTRICITY SUBSIDY (WORKMEN)	900181	840	140
	CANTEEN SUBSIDY (WORKMEN)	900182	0	0
	HONORARIUM (WORKMEN)	900183	0	0
	Earned Leave Encashment (Workmen)	900184	12158053	16835266
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	8957567	19287895
	OTHER ALLOWANCE (WORKMEN)	900186	0	0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
	CASH HANDLING ALLOWANCES	900188	0	0
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	207816	251297
	Casual/Optional Leave Encashment (Workmen)	900190	0	0
	HPL Encashment (Workmen)	900191	3626888	2770575
	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	-4555788	-6346073
	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	4303070
	VRS TO WORKMEN-NOTICE PAY	900306	0	0
	Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vouchers	900626	1569572	1579170
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowance	900627	1894773	2284238
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	521884	850510
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allowance	900629	885899	1058822
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allowance	900630	1721667	1908711
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	784407	961797
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenance Allowance	900632	430861	561491
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	621608	623161
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	656707	783478
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Literature Allowance	900635	1074853	1175739
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	313911	224423
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	372988	476265
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	998817	1047583
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	82870	101044
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	112524	149338



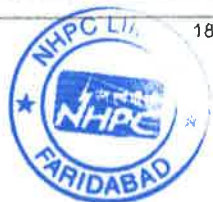
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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	3468279	3715239
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	269437	137849
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE	900651	472721	563646
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE	900652	525016	604157
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE	900653	301940	334414
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE	900654	336379	380661
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	1534381	1784062
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION	900656	551018	663673
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	77091	69933
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION	900658	203103	212098
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE	900659	514718	695420
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE	900660	277687	301176
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE	900661	411058	497076
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE	900662	895646	957189
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	323730	346083
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE	900664	45659	54544
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	459065	549843
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE	900666	15585	15123
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWANCE	900667	24792	33462
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWANCE	900676	3033308	3102350
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWANCE	900677	2386258	2654366
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE	900678	747776	775978
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT ALLOWANCE	900679	1444424	1815143
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	5699290	6416857
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION	900681	2590604	2824390
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	154533	168220
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION	900683	625187	680021
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE	900684	1772854	1849649
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE	900685	611875	627146
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	900686	2026505	2248235
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE	900687	2662097	2821646
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1642685	1758116
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	900689	39986	34730
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	1498599	1627105
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE	900691	305187	338284
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE	900692	82095	79607
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	5580	5769
		sub-total	306665060	352905782
	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)	900203	0	0
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	6742714	7019184
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	432288	520123
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (EXEC.)	900214	6762658	6862921
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	3096802	3202992
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR)	900241	589330	196371
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SUPERVISOR)	900243	2775623	2541520
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	11705875	11480831
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	991735	1083052
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (WORKMEN)	900253	11399252	9320059
	PF ADMINISTRATION CHARGES	900261	347499	353004
	EQUITY DEPOSIT LINKED INSURANCE	900262	1179	1322
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
	EPS ADMINISTRATION CHARGES	900265	0	0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	2898472	11971116
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATION PROVISION	900267	0	0
		sub-total	47743427	54552495
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	95341	1067463



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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	3441793	2161411
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	2988645	3488454
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	471276	258969
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	900415	108210	74132
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0	35173
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXABLE)	900417	192316	153166
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXABLE)	900418	23399	15512
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN LAWS	900419	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0	0
	LIVERIES AND UNIFORMS	900422	0	4242
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	31645	8803
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	77046	111870
	AWARDS TO EMPLOYEES	900427	0	12750
	NEW YEAR/OTHER GIFTS TO STAFF	900428	175200	196200
	TRANSPORT FACILITY	900429	0	0
	COST OF MEDICINE/APPLIANCES ETC.	900430	836441	520813
	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	4616812
	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	419500	509000
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	900448	196350	223550
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)	900449	855000	942750
	OTHER EXPENSES	900450	9274	325275
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVISION	900451	9786934	3823849
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROVISION	900452	-120696	87699
	Memento	900453	160000	135000
	Memento - Actuarial	900454	-89225	2579
	sub-total		19658449	18775472
	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	169784072	193408166
	Employees' Remuneration and Benefits <PID>	909995	765060	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
	Total		170549132	193408166
	Total (Employee Remuneration and Benefits)			
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	0	90001028
	Gratuity, Contribution to provident fund & pension scheme (including administration fee)	980102	0	22362312
	STAFF WELFARE EXPENSES	980103	0	10458382
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	1002341
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	0	42717213
	Transfer to EDC		0	166541276
	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 Consultan		0	0
	Employee cost transferred to deposit works			



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	Employee Remm & Benefits- Recoverable from Deposit Works	980702	0	476444
Note no. 25	FINANCE COST			
	Interest			
		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	449999999	451232876
	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	55499556	55499556
	Interest on Bonds allocated to units	980502	0	0
		sub-total	505499555	506732432
	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	497980292	518217610
	INTEREST ON STL	940501	0	0
	Interest on Term loan allocated to units	980504	0	0
		sub-total	497980292	518217610
	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	6531	0
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
	LISTING FEES	941006	37564	16708
	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	47393
	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	596228	339172
	Bond Issue/ service expenses allocated to units	980507	0	0
		sub-total	640323	403273
	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	23399	16471
	Commitment fee allocated to units	980509	0	0
		sub-total	23399	16471
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	38773
	OTHER CHARGES	942002	1081973	2075680
	Other finance charges allocated to units	980513	0	0
	LC CHARGES- INDIAN CURRENCY	941501	338048	0
	LC CHARGES- FOREIGN CURRENCY	941502	0	0
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	84694	60026
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	10725	15986
	BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
	Bank charges allocated to units	980512	0	0
		sub-total	1515440	2190465
	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



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
		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	27839	27027
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	27839	22027
	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	124643727
	INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0
	INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	980143	0	124388318
	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	252497
	COMMITMENT FEE	980147	0	0
	GUARANTEE FEE ON LOAN	980148	0	0
	OTHER FINANCE CHARGES	980149	0	23801
	Interest and Finance Charges <Corporate/Regional Office>	980195	0	9001
		Transfer to EDC	0	249317344
	Expense transferred to Deposit Works			
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	980705	0	100
Note no. 26	DEPRECIATION AND AMORTIZATION EXPENSES			
	DEPRECIATION			
	LAND- LEASE HOLD	930121	0	0
	LAND/RIGHT TO USE	930122	6448848	4854550
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	11946381	11834808
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	26063472	19379560
	BUILDING CONTAINING WORKSHOP	930302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	8782071	6507001
	OFFICE BUILDINGS-PERMANENT	930304	111240	109964
	OFFICE BUILDINGS-TEMPORARY	930305	0	804416
	STORES AND GODOWN BUILDINGS	930306	3599261	0
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)	930321	4766741	14440371
	HOSPITAL BUILDING	930323	0	0
	BUILDING OTHERS	930328	0	0
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)	930601	684471901	513686424
	GENERATING PLANT AND MACHINERY	930701	265288249	191591547
	PLANT AND MACHINERY-SUB STATION	930801	93894	37958
	TRANSMISSION LINES	930901	445608	451111
	PLANT AND MACHINERY-OTHERS	931001	596544	483573
	CONSTRUCTION PLANT AND EQUIPMENT	931101	668171	478115
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	492000	464566
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	158064	158063
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	0	0
	Vehicles other than Motor Car/Jeep	931501	758088	174946
	Motor Car/Jeep	931502	217404	188556
	AIRCRAFT/BOATS	931601	0	0
	FURNITURE, FIXTURES AND EQUIPMENT	931701	701323	494315
	COMPUTERS	931801	1154474	689149
	COMMUNICATION EQUIPMENTS	931901	143556	165283
	OFFICE EQUIPMENTS	932001	466313	432011
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	119815	147370
	OTHER ASSETS	932501	750698	563668
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	12857676
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	643390	866929
		Depreciation for the y	1018887506	781861930
	Depreciation adjustment of account of FERV	939001	0	0



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Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	4002218	5166405
	Depreciation <PID>	939995	5013	0
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	4007231	5166405
		Total (Depreciation)	1022894737	787028335
	Depreciation transferred to EDC/ Units			
	DEPRECIATION DURING CONSTRUCTION	980160	0	6095493
	Depreciation <Corporate/Regional Office>	980194	0	3285489
		Transfer to EDC	0	9380982
	Depreciation transferred to deposit works			
	Depreciation- Recoverable from Deposit Works	980703	0	21480
Note no. 27	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	0
	OTHER PRIOR PERIOD INCOMES	860121	10942325	0
		Total (Prior Period Income)	10942325	0
	Expenditure			
	EMPLOYEES REMUNERATION AND BENEFITS	950401	117278	1002341
	REPAIR AND MAINTENANCE	950403	0	0
	FINANCE COST	950424	0	0
	DEPRECIATION & AMORTIZATION EXPENSES	950425	5091655	2164009
	OTHERS	950450	35720	-3754885
		Total (Prior Period Expenditure)	5244653	(588535)
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	213399	442480
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
		Allocated to Units	213399	442480
		Prior Period (Net)		
	Expenses transferred to EDC			
	Prior period expenses			
	PRIOR PERIOD EXPENSES	980165	0	2164009
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	22380
		Transfer to EDC	0	2186389
	Prior period Income	980179	0	0
	Expense transferred to Deposit Works	980706	0	147
Note no. 28	Tax Expenses			
Note no. 30	EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	Direct Expenses			
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	5607514	0
		sub-total	5607514	0
Note no. 29	EXPEND. DURING CONSTRUCTION			
	PARTICULARS			
	EMPLOYEES BENEFITS EXPENSES			
	Salaries, wages, allowances	980101	0	90001028
	Gratuity and contribution to provident fund (including administration fees)	980102	0	22362312
	Staff welfare expenses	980103	0	10458382
	Leave Salary & Pension Contribution	980104	0	1002341
		Sub-total	0	123824063
	REPAIRS & MAINTENANCE			



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	Building	980110	0	837852
	Machinery	980111	0	409169
	Others	980112	0	4556849
	Sub-total		0	5803870
	ADMINISTRATION & OTHER EXPENSES			
	Rent	980114	0	4357410
	Rates and taxes	980115	0	225654
	Insurance	980116	0	34978
	Security expenses	980117	0	92119
	Electricity Charges	980118	0	1641317
	Travelling and Conveyance	980119	0	510928
	Expenses on vehicles	980120	0	1650218
	Telephone, telex and Postage	980121	0	709767
	Advertisement and publicity	980122	0	0
	Entertainment and hospitality expenses	980123-NA	0	0
	Printing and stationery	980124	0	331511
	Design and Consultancy charges:			
	- Indigenous	980126	0	242138
	- Foreign	980127	0	0
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	980131	0	81864090
	Expenditure on land not belonging to corporation	980132	0	41561018
	Land acquisition and rehabilitation	980133-NA	0	0
	Assets/ Claims written off	980128-NA	0	0
	Losses on sale of assets	980130-NA	0	30959
	Remuneration to Auditors	980152	0	0
	Exchange rate variation (Debit)	980150	0	11707660
	Other general expenses	980125	0	3017435
	Sub-total		0	147977202
	FINANCE COST			
	Interest on :			
	a) Government of India loan	980140	0	0
	b) Bonds	980141	0	124643727
	c) Foreign loan	980142	0	0
	d) Term loan	980143 and	0	124388318
	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	252497
	Commitment fee	980147	0	0
	Guarantee fee on loan	980148	0	0
	Other finance charges	980149	0	23801
	Sub-total		0	249308343
	PROVISIONS	980161	0	0
	Sub-total		0	0
	DEPRECIATION & AMORTISATION	980160	0	6095493
	Sub-total		0	6095493
	PRIOR PERIOD EXPENSES			
	Prior Period Expenses	980165	0	2164009
	Less: Prior Period Income	980179	0	0
	Sub-total		0	2164009
	C.O./Regional Office Expenses:			
	Other Income	980191	0	-2300896
	Generation, Administration and Other Expenses	980193	0	10439087
	Employees Benefits Expenses	980192	0	42717213
	Depreciation & Amortisation	980194	0	3285489
	Finance Cost	980195	0	9001
	Provisions	980197	0	0
	Prior Period Adjustment (Net)	980196	0	22380
	Sub-total		0	54172274



Note	Particulars	Linkage	As at 31st March, 2014	As at 31st March, 2013
	252			
	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – Precommissioning	980170	0	305873128
	Interest on loans and advances	980171	0	0
	Miscellaneous receipts	980172	0	550244
	Profit on sale of assets	980173-NA	0	0
	Exchange rate variation (Credit)		0	0
	Provision not required written back	980174	0	1335091
	Hire charges/ outturn on plant and machinery	980175	0	0
	Sub-total		0	307758463
	GRAND TOTAL		0	281586791



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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
140101	FUNDS FROM CORPORATE OFFICE		18385462956				18385462956
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			3672578937	1890016915	2082562022	
150102	CHEQUE PAID ACCOUNT			24500000	287700000		263200000
150108	CENTRALISED VENDOR PAYMENT ACCOUNT				35145306		35145306
150109	CEN EMPLOYEE PAYMENT ADV -CORPORATE OFFICE			6205707	87184938		80979131
150120	CHEQUE COLLECTED ACCOUNT			12128095	8500900	3628096	
150301	DEBIT/CREDIT ADVICE -REGIONAL OFFICE-I JAMMU			293647	314029		20382
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-II BANIKHET			3260981	103070220		99809239
150402	CHEQUES PAID ACCOUNT SBI (BANI KHET) E.D.REGION-II-BANIKHET						
150420	CHEQUES COLLECTED ACCOUNT SBI (BANI KHET) E.D.REGION-II-BANIKHET						
150501	DEBIT/CREDIT ADVICE - REGIONAL OFFICE-III CALCUTTA				226616		226616
150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV-CHANDIGARH						
151001	DEBIT/CREDIT ADVICE - REGIONAL OFFICE, ITANAGAR						
151301	DEBIT/CREDIT ADVICE- REGION-SILLIGURI						
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION			488948	128134	360814	
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION			278004	993411		715407
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION			312057	311658	398	
152801	DEBIT/CREDIT ADVICE CHAMERA-II POWER STATION			1737976	2167793		428817
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			1819	3729		1910
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I POWER STATION			435257	77523	357734	
153101	DEBIT/CREDIT ADVICE-TEESTA-V- POWER STATION			1318	1137718		1136400
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT			1209	67820		66611
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III PROJECT						
153401	DEBIT/CREDIT ADVICE SEWA-II PROJECT			14782	469509		454727
153502	CHEQUE PAID ACCOUNT SBI(MEHLA)-CHAMERA-III POWER STATION						
153520	CHEQUE COLLECTED ACCOUNT SBI(MEHLA)-CHAMERA-III POWER STATION						
153601	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			1719		1719	
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT			235256		234648	
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			111512	608	55097	
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			4831	783	4048	
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			1507		1507	
155401	DEBIT/CREDIT ADVICE- DIBANG BASIN MULTIPURPOSE PROJECT			513786	73994	439792	
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT						
155701	DEBIT/CREDIT ADVICES-TAWANG BASIN PROJECTS			61331	60322	1009	
155901	DEBIT/CREDIT ADVICE - REGIONAL OFFICE UTTRANCHAL						
158601	DEBIT / CREDIT ADVICE - CHAMKHARCHHU-I H. E. PROJECT, BHUTAN						
158701	DEBIT / CREDIT ADVICE - KURI-GONGRI H. E. PROJECT, BHUTAN						
159101	DEBIT/CREDIT ADVICES-MANGDECHU-H. E. PROJECT, BHUTAN						
159401	DEBIT CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, PATNA					33478	33478
310101	EARNEST MONEY DEPOSIT		1949500	2507004	1846500		1289996
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		204310780	530635902	590379668		264054546
310203	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN CURRE		1722036	5779018	4112588		55606
310207	SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY			61265	61265		
310208	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY		61208831	261560648	246578954		46207137
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/H	2268628		12443383	12145318	2568693	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDI		2187471	127655850	127908597		2540218
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CUP	68000		46000			20000
310305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURI	15157		306399	297717		6475
310401	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY		580321	28683201	31008164		2905284
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRE		2202952	32430225	31387003		1150730
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENC		33452130	196149501	171430750		8733388
310450	STORES PAYMENT CONTROL ACCOUNT			31442669	31442669		
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/H	3576046		19501892	18946261	4131677	
310501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN C		3578046	2644322	3199953		4131677
310602	UNPAID SALARY AND WAGES						
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		78340	213499	146677		11518
310808	AMOUNT PAYABLE TO EX EMPLOYEES		2844137	3036139	1669813		1478811
310701	ELECTRICITY/POWER CHARGES PAYABLE		1324584	15598924	16506763		2232423
310703	TELEPHONE AND TELEX CHARGES PAYABLE		153142	1819662	1797756		131236
310704	RENT PAYABLE			6321104	6557732		236628
310708	CONSULTANCY CHARGES PAYABLE		285240	1659436	1551473		177277
310713	OTHER EXPENSES PAYABLE			56844	56844		
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE						
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE						
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC		16000	169700	167300		13600
311213	POST OFFICE RECURRING DEPOSIT		35500	384000	379000		30500
311231	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		76101	1124300	1184792		136593
311232	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		180	2160	2130		150
311233	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS						
311242	CORPORATION CONTRIBUTION TOWARDS SUPERANNUATION/PENSION FUND PAYABLE			1102212	1162212		
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES						
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		674177	3699466	4183256		1157967
311303	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN			3464843	18882661		15417818
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		72272	613963	608809		67118
311306	INCOME TAX DEDUCTED-SERVICES		113017	1028203	1211305		296119
311307	INCOME TAX DEDUCTED AT SOURCE-OTHERS						
311309	SERVICE TAX PAYABLE			7084756	7084756		
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)						
311402	STATE SALES TAX/VAT -WORK CONTRACTS		946582	2763514	2176790		358856
311404	ROYALTY		57478	588077	641529		10930
311407	LIABILITY FOR OTHER STATE LEVIES		151843	1125374	1075630		99099



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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
311509	LIABILITY FOR STALE CHEQUES		3564				3564
311601	MISCELLANEOUS LIABILITY			29559	29559		
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL WORKS)			21233469	21233469		
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER WORKS)			60845137	60845137		
312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SUPPLY)			485822	485822		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)			14646277	14646277		
318301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDI		110158	121999	11841		
318501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN C		236059	755907	683548		163700
319301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDI		2088209	11806430	12258439		2540218
319303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CUR		66000	152000	106000		20000
319305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CUR		15157	75785	67103		6475
319501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN C		3329091	18179458	18818344		3967977
330100	CONTRA-CURRENT/NON CURRENT-ADVANCE FROM CON	13549761				13549761	
330102	ADVANCE FROM CLIENTS		53600000	53600000			
339102	ADVANCE FROM CLIENTS-CURRENT		13549761	13549761			
350401	PROVISION FOR WAGE REVISION		5664465	1759294	1745494		5650665
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS						
350418	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)-CURRENT						
350421	PROVISION FOR SUPERANNUATION/PENSION FUND-CURRENT						
350425	PROVISION FOR PRP- EXECUTIVE		7024896	7119096	8362259		6268061
350426	PROVISION FOR PRP- SUPERVISOR		1888274	3185186	3012029		1715117
350427	PROVISION FOR PLGI - WORKMAN		7824845	10323190	9847462		7349117
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD		1770300	1770300	1620500		1620500
350904	PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES THROUGH		10757744	23956087	15936621		2738278
350919	PROVISION FOR OTHER EXPENSES		1899359	1037303	1086855		1948911
351211	PROVISION FOR COMMITTED CAPITAL EXPENSES-CURRENT		281624518	64620293	15733137		232737362
351401	PROVISION FOR CORPORATE SOCIAL RESPONSIBILITY EXPENSES			251596	251596		
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT			873998360	873998439		79
410101	LAND- FREE HOLD	11731279		13900000		25831279	
410121	LAND- RIGHT OF USE	193079261				193079261	
410201	ROADS	256486661		3777842		260274503	
410203	BRIDGES AND CULVERTS	36264325				36264325	
410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING	770756818		17340835	3382070	784734683	
410302	BUILDING CONTAINING WORKSHOP	2				2	
410303	BULD.CONTAIN. TRANS.PLANT & EQUIPMENT	258817211		9158122	7826806	260148527	
410304	OFFICE BUILDINGS-PERMANENT	3042897				3042897	
410305	OFFICE BUILDINGS-TEMPORARY	16				16	
410306	STORES AND GODOWN BUILDINGS	9		3599262		3599271	
410321	TRANSIT CAMP AND FIELD HOSTEL	747092				747092	
410325	RESIDENTIAL BUILDING-PERMANENT	101417207				101417207	
410326	RESIDENTIAL BUILDING-TEMPORARY	4				4	
410327	CANTEEN BUILDING	622361		302298		924659	
410328	BUILDINGS-OTHERS	24164423		1488045	626965	25025603	
410801	DAMS-AND BARRAGES	3458961535		20516085	821702	3478655918	
410604	POWER TUNNELS AND PIPELINES	7300995320		41121938	3094675	7339022583	
410605	PENSTOCKS	102923049		169885		103092934	
410607	TAILRACE TUNNELS	278359222		222974		278552196	
410609	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	1255828608		5581923	968180	1260442351	
410610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	444443257		1177010	847070	444773197	
410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRA	68150441		119438	187630	66102249	
410701	MAIN GENERATING EQUIPMENT	1900430512		60973488	27958398	1933445602	
410702	GENERATOR STEP UP TRANSFORMER	443495791		8142146	4176940	447461997	
410703	OTHER POWER PLANT TRANSFORMER	803528000		3055682	4262490	79155992	
410704	COOLING WATER SYSTEMS	188411685		8201107		196612792	
410705	EHV SWITCHGEAR SYSTEMS	688874485		12793865		701668150	
410707	DC SYSTEMS/ BATTERY SYSTEMS	48078575		837453	1629949	47286079	
410708	POWER AND CONTROL CABLES	386563886		10346215	4426734	392483367	
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	204183446		6502563		210686009	
410711	CONTROL, METERING AND PROTECTION SYSTEM	264611335		4672853	4734325	264549873	
410712	AUXILIARY AND ANCILLARY SYSTEMS	165881128		3121006	905172	168096962	
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	472926749		13362269	1041849	485247160	
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	5516170		48734256		54250428	
410801	SUBSTATION-TRANSFORMERS	696213				696213	
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED			4217852		4217852	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK	5413812				5413812	
410905	STREET LIGHTING, ETC.	1961123				1961123	
411002	DIESEL GENERATING SETS	10798047		18287		10816334	
411101	EXCAVATORS	134420				134420	
411104	TIPERS	165874				165874	
411106	DOZERS	473087				473087	
411109	CRANES	1410469				1410469	
411112	PUMPS	2424460				2424460	
411114	WELDING SETS	54119		16275		70394	
411115	AIR COMPRESSORS	9580		24863	24863	9580	
411130	OTHER EQUIPMENT	111055		22814		133869	
411201	WATER SUPPLY	13027524		18895	18895	13027524	
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	4216993				4216993	
411501	CARS	280954				280954	
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHIC	1517311			46717	1470594	
411505	FIRE TENDERS	1331830		4581705	1655399	4258136	
411508	AMBULANCE	762859				762859	



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411507	BUSES	151857				151857	
411508	TRUCKS/TANKERS	1518509		2702132		4220841	
411701	FURNITURE-FIXTURES-OFFICE	4000774		2496623		6497397	
411702	FURNITURE-FIXTURES-RESIDENTIAL	91342			27600	63842	
411705	FURNITURE-FIXTURES-CLUB	17548		313405		330953	
411706	FURNITURE-FIXTURES-HOSPITAL	5646				5646	
411707	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	2366500		169354		2525854	
411801	COMPUTERS	2112305			107253	2005052	
411803	PRINTERS	620829		33980		654608	
411804	OTHER EDP EQUIPMENTS	813852		952168		1866020	
411806	SATELLITE COMMUNICATIONS SYSTEMS	268119				268119	
411902	TELEPHONE TELEX MACHINES	548209				548209	
411903	INTERIOR COMMUNICATION EQUIPMENTS	1049164			207639	841525	
412003	PHOTOCOPY/ DUPLICATING MACHINES	1564010		175041		1739051	
412005	HOSPITAL EQUIPMENTS	172083		1119856	478612	813327	
412006	CLUB EQUIPMENTS	47366				47366	
412007	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	271579		37764		309343	
412008	AIR CONDITIONERS	780341		21725		802066	
412011	AIR COOLERS/ WATER COOLERS/ FANS	293655		7990		301645	
412014	TELEVISION / MUSIC SYSTEM FOR OFFICE	121089		41400		162489	
412020	OTHER OFFICE EQUIPMENTS	1226934		34929		1261863	
412201	INTANGIBLE ASSETS - COMPUTER SOFTWARE	376580			9860	366720	
412501	TELEVISIONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE	1473114		60770	40473	1493411	
412502	LABORATORY TESTING AND METER TESTING EQUIPMENTS	2543141		97987		2641128	
412503	MISC. ASSETS/EQUIPMENTS	4129464		484774	83740	4530498	
412505	REFRIGERATOR OTHER THAN FOR OFFICE	263528				263528	
412601	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHP	64288388			64288388		
412801	FIXED ASSETS OF MINOR VALUE >750<5000	806893		647171	8001	1445863	
413002	SURPLUS ASSETS	68584			68584		
420102	ACCUMULATED DEPRECIATION -LAND- RIGHT OF USE		4854550	12897696	19346544		11303398
420201	ACCUMULATED DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODR		8908979	24212081	36158482		20855360
420301	ACCUMULATED DEPRECIATION -BUILDING		39407564	91753694	135769905		83423775
420601	ACCUMULATED DEPRECIATION -HYDRAULIC WORKS -(DAMS, WATER CO		513686424	1373892973	2068503767		1208497218
420701	ACCUMULATED DEPRECIATION -GENERATING PLANT AND MACHINERY (191591547	518081157	790286418		463796608
420801	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY SUB STATION		28771	270516	364410		122665
420901	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY -TRANSMISSIO		334019	891216	1336824		779627
421001	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY OTHERS		426424	1193814	1790358		1022968
421002	ACCUMULATED DEPRECIATION -DIESEL GENERATING SETS						
421101	ACCUMULATED DEPRECIATION -CONSTRUCTION EQUIPMENT		366327	1338123	2004294		1034498
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM		479255	1302570	1952634		1120319
421501	ACCUMULATED DEPRECIATION -VEHICLE		312048	1913279	2868771		1287540
421701	ACCUMULATED DEPRECIATION -FURNITURE FIXTURES AND EQUIPMENTS		346641	1517409	2215586		1044818
421801	ACCUMULATED DEPRECIATION -COMPUTERS		381170	2253207	3363176		1491139
421901	ACCUMULATED DEPRECIATION -COMMUNICATION EQUIPMENTS		117169	307317	434700		244552
422001	ACCUMULATED DEPRECIATION -OFFICE EQUIPMENT		297838	901629	1372389		768598
422201	ACCUMULATED DEPRECIATION -INTANGIBLE ASSETS-COMPUTER SOFT		139869	250899	367426		256386
422501	ACCUMULATED DEPRECIATION -OTHER ASSETS		427928	1505422	2254106		1176612
422601	ACCUMULATED DEPRECIATION -CAPITAL EXPENDITURE ON ASSETS NO		12857676	38573028	25715352		
422801	ACCUMULATED DEPRECIATION -FIXED ASSETS OF MINOR VALUE>750<5		804367	1492365	2131257		1443259
430201	CWIP -ROADS	1082889		7430827	7494938	1018778	
430301	CWIP -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			29301098	29301098		
430303	CWIP -BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT			14957225	14957225		
430306	CWIP -STORES AND GODOWN BUILDINGS			8464918	8464918		
430321	CWIP -TRANSIT CAMP AND FIELD HOSTEL			490395	490395		
430325	CWIP -RESIDENTIAL BUILDING-PERMANENT			889084	669084		
430327	CWIP -CANTEEN			1778113	1778113		
430328	CWIP -BUILDINGS-OTHERS			2681405	2681405		
430329	CWIP -OTHER CIVIL WORKS			1121454	1121454		
430601	CWIP -DAMS AND BARRAGES			13199916	13199916		
430604	CWIP -POWER TUNNELS AND PIPELINES			19844858	19844858		
430605	CWIP -PENSTOCKS			339770	339770		
430607	CWIP -TAILRACE TUNNELS			681470	681470		
430608	CWIP -HYDROMECHANICAL WORKS-DAMS AND BARRAGES			148204457	79981807	68222650	
430610	CWIP -HYDROMECHANICAL WORKS-TUNNELS AND CANALS			1817010	1817010		
430611	CWIP -HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES			119438	119438		
430701	CWIP -MAIN GENERATING EQUIPMENT			177966996	177966996		
430702	CWIP -GENERATOR STEP UP TRANSFORMER			8083127	8083127		
430703	CWIP -OTHER POWER PLANT TRANSFORMER			1835613	1835613		
430704	CWIP -COOLING WATER SYSTEMS			7443980	7443980		
430705	CWIP-EHV SWITCHGEAR SYSTEMS			12702896	12702896		
430707	CWIP -DC SYSTEMS/ BATTERY SYSTEMS			748855	748855		
430708	CWIP -POWER AND CONTROL CABLES			10198864	10198864		
430709	CWIP -AIR CONDITIONING AND VENTILATION SYSTEMS			6450926	6450926		
430711	CWIP -CONTROL, METERING AND PROTECTION SYSTEM			4456237	4456237		
430712	CWIP-AUXILLIARY AND ANCILLIARY SYSTEMS			3084328	3084328		
430713	CWIP -MISCELLANEOUS POWER PLANT EQUIPMENTS			11280036	11280036		
431002	CWIP -DIESEL GENERATING SETS			18287	18287		
431201	CWIP -WATER SUPPLY AND DRAINS			37790	37790		
431202	CWIP -SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	248209		2395374	2641583		
437501	IEDC -WAGES, ALLOWANCES AND BENEFITS	207790057				207790057	
437602	IEDC -GRATUITY AND CONTRIBUTION TO PROVIDENT FUND	460486421				460486421	



Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
437503	IEDC -STAFF WELFARE EXPENSES	223385993				223385993	
437504	IEDC -LEAVE SALARY AND PENSION CONTRIBUTION	2223657				2223657	
437510	IEDC -REPAIR AND MAINTENANCE- BUILDING	19336574				19336574	
437511	IEDC -REPAIR AND MAINTENANCE- CONSTRUCTION PLA	2845181				2845181	
437512	IEDC -REPAIR AND MAINTENANCE- OTHERS	56813364				56813364	
437514	IEDC -RENT/HIRING CHARGES	99134254				99134254	
437515	IEDC -RATES AND TAXES	9868281				9868281	
437516	IEDC -INSURANCE	2015185				2015185	
437517	IEDC -SECURITY EXPENSES	3955479				3955479	
437518	IEDC -ELECTRICITY EXPENSES	26553683				26553683	
437519	IEDC -TRAVELLING AND CONVEYANCE	24880321				24880321	
437520	IEDC -EXPENSE ON VEHICLES/STAFF CAR	20663168				20663168	
437521	IEDC -TELEPHONE TELEX AND POSTAGE -COMMUNICATI	17835362		15200	15200	17835362	
437522	IEDC -ADVERTISEMENT PUBLICITY	6270489				6270489	
437523	IEDC -ENTERTAINMENT AND HOSPITALITY EXPENSES	93652				93652	
437524	IEDC -PRINTING AND STATIONERY	10631317				10631317	
437525	IEDC -OTHER EXPENSES	34380779				34380779	
437526	IEDC -DESIGN AND CONSULTANCY-INDIGENOUS	2768679				2768679	
437528	IEDC -LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	2448715				2448715	
437530	IEDC -LOSS ON SALE OF ASSET	166759				166759	
437531	IEDC -EXPENSES ON COMPENSATORY AFFORESTATION/	109383064				109383064	
437532	EDC- EXPENDITURE INCURRED ON MAINTENANCE / CRE	485118375				485118375	
437541	IEDC -INT.ON BORROWED MONEY-BONDS	1115219050				1115219050	
437543	IEDC -INT.ON BORROWED MONEY-TERM LOAN BANKS/ F	1270013844				1270013844	
437546	IEDC -BOND ISSUE/ SERVICE EXPENSES	3299231				3299231	
437547	IEDC -COMMITMENT FEE	2556708				2556708	
437549	IEDC -OTHER FINANCE CHARGES	28254180				28254180	
437550	IEDC -EXCHANGE RATE VARIATION(DEBIT BAL.)	30981580				30981580	
437551	IEDC -EXCHANGE RATE VARIATION(CREDIT BAL.)		10848767				10848767
437562	IEDC -REMUNERATION TO AUDITORS	49789				49789	
437560	IEDC -DEP. DURING CONSTRUCTION	208555350				208555350	
437561	IEDC -PROVISIONS	530167547				530167547	
437565	IEDC -PRIOR PERIOD EXPENSES	11153890				11153890	
437570	IEDC -INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSION		305873128				305873128
437571	IEDC -INTEREST ON LOANS AND ADVANCES		23479602				23479602
437572	IEDC -MISCELLANEOUS RECEIPTS AND RECOVERIES		55012258				55012258
437573	IEDC -PROFIT ON SALE OF ASSET		53952				53952
437574	IEDC -PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK		103333387				103333387
437575	IEDC -RENT/HIRE CHARGES		39414036				39414036
437579	IEDC -PRIOR PERIOD INCOME		1173562				1173562
437599	IEDC -CORPORATE/REGIONAL OFFICE EXPENSES (NET)	1551389275				1551389275	
438101	CAPITALIZATION OF EDC-OTHER INCOME	527166363				527166363	
438102	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER EXPE		935212450				935212450
438103	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT		2764002128				2764002128
438104	CAPITALIZATION OF EDC-DEPRECIATION		208555350				208555350
438105	CAPITALIZATION OF EDC- INTEREST AND FINANCIAL CHARGES		2419343013				2419343013
438106	CAPITALIZATION OF EDC-PROVISIONS		530167547				530167547
438107	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT		9980328				9980328
438108	CAPITALIZATION OF EDC ?EXCHANGE RATE VARIATION		20132813				20132813
438109	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES		1551389275				1551389275
446501	CONSTRUCTION STORES - MATERIAL ISSUED TO CONTRACTORS/ FABRICATORS			41823	41823		
450201	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED			3000000	3000000		
450205	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED			46284140	46284140		
450207	ADVANCE-GOVERNMENT DEPARTMENT	69379303		90073180	125027969	34424514	
450301	CAPITAL ADVANCES TO CONTRACTORS (AGAINST BANK	149319				149319	
610001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - RECLASSIFICATION CONTROL			593583	593583		
610002	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STOCK TRANSFER CONTROL			14128	14128		
610101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	377870			41823	336047	
610201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - CEMENT			36100	36100		
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDING MATEF			279116	279115	1	
610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	16914355		80735374	90606885	7043044	
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	9439622		17797055	14813628	12623049	
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	167760		514933	520563	162130	
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	41940		144562	144562	41940	
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	9756740		7750188	1092375	16414553	
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	674966		5204287	5204287	674966	
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	41940		3002152	3002152	41940	
611201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - LOOSE TOOLS			506407	212407	294000	
611301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	76201				76201	
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	22814		19289450	19181878	130386	
612001	INVENTORIES (OTHER THAN CONST STORES) - INCIDENTAL EXPENSES ON PROCUREM			2630487	2630487		
612601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) -	2663659			2663659		
617001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - MATERIAL ISSUED TO CONTRA			41823	41823		
630501	DEBTORS FOR SALE OF SCRAP			36315	36315		
640101	CASH IN HAND	114134		451450	544410	21174	
640102	IMPREST WITH STAFF			167500	167500		
640104	STAMPS IN HAND	360		7202	3180	4382	
640450	CASH BANK CONTRA CONTROL ACCOUNT			8950000	8950000		
640501	CHEQUE ISSUED ACCOUNT NO.1	66653		289979820	286489507	3557166	
640801	CHEQUE COLLECTION ACCOUNT- ACCOUNT NO. 1			12128115	12128115		
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES	301357		1543146	1491758	352744	



Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES	97793		445117	515483	27427	
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES	6165		13272	19437		
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SEC			90014	90014		
650125	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURR			537364	216883	320501	
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	5545629		2184166	1537639	6192156	
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	432924		321471	316804	437591	
650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCL			14249	6954	7295	
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	74310		100240	142460	122090	
650216	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	413775		115704	414209	115270	
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	23477		99973	39578	84872	
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	313		918	1229		
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	1572		9085	4947	5710	
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES			584424	582503	1921	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD		95289299	506047878	506184104		95425525
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	95425525		164640556	164640556	95425525	
650701	INSURANCE-PREPAID	7106828		24386076	22102795	9390109	
650702	RENT PREPAID	782294		1936717	1966401	752610	
650803	CLAIM RECOVERABLE FROM CONTRACTORS	1371167		5712568	4373461	2710274	
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	117617		855979	963029	10567	
650820	OTHER CLAIMS RECOVERABLE			156922	156922		
651020	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESER	1875064			1875064		
651301	AMOUNT RECOVERABLE IN RESPECT OF PROJECT MANA	47065979		53600000	100665979		
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES	167630		887634	809869	245395	
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES	195104		274066	398765	70405	
651522	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES	2562		3756	6318		
651523	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES	23965		19879	36664	7180	
651525	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-CURRENT			177552	118368	59184	
651612	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	92241		60000	134741	17500	
651613	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	70504		42052	76128	36428	
651614	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	6643			6643		
651815	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVA	32353		75487	89603	18237	
658412	DEPOSIT WITH OTHER GOVT. DEPTT.-NON CURRENT	2912059		22609571	22473345	3048285	
659412	DEPOSIT WITH OTHER GOVT. DEPTT.-CURRENT	92377240		527205223	527205223	92377240	
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT	8421248		7725797	9646047	6500998	
660102	CAR ADVANCE-SECURED-NON CURRENT	1773207		3043164	3575564	1240807	
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT			233953	167951	66002	
660104	COMPUTER ADVANCE-SECURED-NON CURRENT	408560		2012357	1781285	639632	
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON CURRENT			3624145	1652145	1972000	
660202	CAR-ADVANCE-UNSECURED-NON CURRENT	204558		768888	832025	141421	
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON C	25004		134996	160000		
660204	COMPUTER ADVANCE-UNSECURED-NON CURRENT	13792		1216000	1196417	33375	
660205	FURNITURE ADVANCE-NON CURRENT	9982		22152	31384	750	
660206	MULTIPURPOSE ADVANCE	6792021		16994057	15836796	7949282	
660213	OTHER ADVANCES TO EMPLOYEES - CONSIDERED DOUBTFUL			35441	35441		
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE			235700	235700		
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	12000		118877	103877	25000	
660303	PAY ADVANCE	4165		131490	118091	17564	
660308	DEPARTMENTAL ADVANCE TO STAFF	885915		6996176	7345749	536342	
660310	LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION						
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTERE	23433		41871	65304		
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE	5664465		1745494	1759294	5650665	
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED			25829	12914	12915	
660607	ADVANCE TO NHPC SOCIAL SECURITY SCHEME TRUST	15000				15000	
661501	HOUSE BUILDING ADVANCE - SECURED-CURRENT	2352297		8508800	6725797	2135300	
661502	CAR ADVANCE- SECURED-CURRENT	823156		2018640	2284459	567346	
661603	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURE	21840		113558	89544	45852	
661504	COMPUTER ADVANCE- SECURED-CURRENT	279696		1116850	985076	411470	
661601	HOUSE BUILDING-ADVANCE- UNSECURED-CURRENT	32145		1592000	1624145		
661602	CAR-ADVANCE- UNSECURED-CURRENT	99912		22044	99912	22044	
661603	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED-CURF	24996		12000	36996		
661604	COMPUTER ADVANCE - UNSECURED-CURRENT	37500		154500	160500	31500	
661605	FURNITURE ADVANCE-CURRENT	10385		16249	22152	4482	
810101	SALE OF POWER			4470	3451711629		3451707159
810102	SALE OF POWER - REGULATED				894477		894477
810801	UNSCHEDULED INTERCHANGE			759	24642721		24641962
810901	CONGESTION CHARGES			4414	4414		
812002	EARLIER YEAR SALES			2234	2236		2
820104	REGULATED POWER ADJUSTMENT A/C-EXPENDITURE (CREDIT				190684		190684
820105	RAGULATED POWER ADJUSTMENT A/C-EXPENDITURE (DEBIT)			190684		190684	
820106	RAGULATED POWER ADJUSTMENT A/C-MARGIN				7187		7187
830101	REVENUE FROM PROJECT MANAGEMENT/CONSULTANCY WORKS-DOMESTIC				6534022		6534022
840101	LATE PAYMENT SURCHARGE			21119150	145029942		123910792
840501	INTEREST FROM EMPLOYEE ON HBA				870941		870941
840502	INTEREST FROM EMPLOYEE ON CAR ADVANCE				211867		211867
840503	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE				7293		7293
840504	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE				70881		70881
840701	RENT/HIRE CHARGES FROM CONTRACTORS				10229		10229
840702	RENT /HIRE CHARGES EMPLOYEES				17196		17196
840901	LIABILITY NOT REQUIRED WRITTEN BACK			314141	519852		205711
840902	PROVISION NOT REQUIRED WRITTEN BACK			187703	464994		277291
841001	OTIHER INCOME			9089423	11326025		2235002



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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
841101	EXCHANGE RATE VARIATION (GAIN)			5108696	6337185		3168570
841201	TOWNSHIP RECOVERIES			60925	491344		421419
841403	INTEREST ON UI CHARGES RECEIVABLE				7010025		7010025
841501	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSETS			87879	168623		80744
841702	LEASE RECOVERY			4120	454595		450475
841703	ELECTRICITY RECOVERY				60052		60052
841706	CABLE CHARGES				11200		11200
841710	GUEST HOUSE RECOVERY			680	242702		242022
849995	OTHER INCOME <PID>				2150		2150
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>			981594	7172900		6191306
860121	OTHER PRIOR PERIOD INCOMES			120620	11062845		10942326
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE			46875472	11476910	35399562	
900112	DEARNESS ALLOWANCE (EXECUTIVE)			26999820	61028	26998792	
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			916966		916966	
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			2060096	4680	2055416	
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXECUTIVE)			132331		132331	
900123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			5470989	19000	5451989	
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)			2734849		2734849	
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			6754270	242372	6511898	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			1277131		1277131	
900134	HPL ENCASHMENT (EXECUTIVE)			125478		125478	
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)			15830671	46363	15784308	
900141	DEARNESS ALLOWANCE (SUPERVISOR)			12523293	34727	12488566	
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			997792		997792	
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			1017096		1017096	
900148	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)			90800		90800	
900158	EARNED LEAVE ENCASHMENT (SUPERVISOR)			3376004		3376004	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			1919977	194330	1725647	
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			241672		241672	
900163	HPL ENCASHMENT (SUPERVISOR)			634513		634513	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)			62200448	262975	61917473	
900167	DEARNESS ALLOWANCE (WORKMEN)			48723955	91229	48632726	
900169	HOUSE RENT ALLOWANCE (WORKMEN)			3927294	21477	3905817	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			3669408	17709	3651699	
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)			181020		181020	
900180	TRANSPORT ALLOWANCE (WORKMEN)			975	325	650	
900181	ELECTRICITY SUBSIDY (WORKMEN)			840		840	
900184	EARNED LEAVE ENCASHMENT (WORKMEN)			12161936	3583	12158053	
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			9086895	129328	8957567	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			207816		207816	
900191	HPL ENCASHMENT (WORKMEN)			3626888		3626888	
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			8122804	12678692		4555788
900203	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (DIRECTOR)			70422	70422		
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			6743105	391	6742714	
900212	COMPANY'S CONTRIBUTION TO PENSION(EP'S) SCHEME (EXEC.)			432547	259	432288	
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			9259453	2496795	6762658	
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			3096802		3096802	
900241	COMPANY'S CONTRIBUTION TO PENSION(EP'S) SCHEME (SUPERVISOR)			881782	292452	589330	
900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			3150033	374410	2775623	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)			11733205	27330	11705875	
900251	COMPANY'S CONTRIBUTION TO PENSION(EP'S) SCHEME (WORKMEN)			992817	1082	991735	
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			11994020	594768	11399252	
900261	PF ADMINISTRATION CHARGES			347499		347499	
900262	EQUITY DEPOSIT LINKED INSURANCE			1179		1179	
900266	GRATUITY ACTUARIAL VALUATION EXPENSES			3902541	1004068	2988472	
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			95341		95341	
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			3441793		3441793	
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			3295603	306958	2988645	
900414	MEDICAL REIMBURSEMENT INDOOR (TAXABLE)			471276		471276	
900415	MEDICAL REIMBURSEMENT OUTDOOR RETIRED EMPLOYEE (TAXABLE)			108210		108210	
900417	MEDICAL REIMBURSEMENT - RETIRED EMPLOYEE-OUTDOOR (NON TAXABLE)			192316		192316	
900418	MEDICAL REIMBURSEMENT - RETIRED EMPLOYEE-INDOOR (NON TAXABLE)			23399		23399	
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB			31645		31645	
900426	BAGGAGE ALLOWANCE ON RETIREMENT			77046		77046	
900428	NEW YEAR/OTHER GIFTS TO STAFF			175200		175200	
900430	COST OF MEDICINES/APPLIANCES ETC.			1502236	665795	836441	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)			420500	1000	419500	
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			196350		196350	
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			855000		855000	
900450	OTHER EXPENSES			50243	40969	9274	
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			9786934		9786934	
900452	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION EXPENSE			24117	144813		120696
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			160000		160000	
900454	MEMENTO ON RETIREMENT ACTUARIAL VALUATION EXPENSE				89225		89225
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCH			1602400	32888	1569572	
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			1894773		1894773	
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			521884		521884	
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWAN			885899		885899	
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWA			1721667		1721667	
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			784407		784407	
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE AU			430861		430861	



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900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE			821608		821608	
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE			656707		656707	
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITER			1074853		1074853	
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE			313911		313911	
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE			372988		372988	
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE			998817		998817	
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE			82870		82870	
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			112524		112524	
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE			3468279		3468279	
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE			271781	2324	289437	
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE			472721		472721	
900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE			625016		625016	
900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE			301940		301940	
900654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE			336379		336379	
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC			1534381		1534381	
900656	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION			551018		551018	
900657	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES			77091		77091	
900658	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION			203103		203103	
900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE			514718		514718	
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE			277687		277687	
900661	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE			411058		411058	
900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			895646		895646	
900663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY			323730		323730	
900664	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE			45659		45659	
900665	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS			459065		459065	
900666	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE			15585		15585	
900667	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWANCE			24792		24792	
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE			3033308		3033308	
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE			2429185	42927	2386258	
900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE			747776		747776	
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE			1444424		1444424	
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC			5699290		5699290	
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION			2590804		2590804	
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES			154533		154533	
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION			625187		625187	
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE			1772854		1772854	
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALI			611875		611875	
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE			2026505		2026505	
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			2662097		2662097	
900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY			1642685		1642685	
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE			39986		39986	
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			1498599		1498599	
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			305187		305187	
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE			82095		82095	
900693	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-OTHER ALLOWANCES			48507	42927	5580	
909995	EMPLOYEES' REMUNERATION AND BENEFITS <PID>			765060		765060	
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			180751592	10067520	169784072	
920102	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL			2522470	450810	2071060	
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHERS			810128	777284	32844	
920201	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING			2903284	1464967	1438317	
920202	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING			3287544	1308109	1979435	
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING			924701	137823	786878	
920204	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE BUILDING			909320	823662	86658	
920205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE			1680626	1350102	330524	
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUILDING			126		126	
920210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING			846724	632925	213789	
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING			3484662	2214454	1270208	
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING			317705	295287	22418	
920213	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING			1329805	576364	753441	
920214	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING			2068599	795884	1272715	
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING			4272436	2007943	2264493	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			2394799	1321984	1072816	
920217	REPAIR AND MAINTENANCE- HOSPITAL BUILDING			1581832	255231	1326601	
920301	DESILTATION EXPENSES			220698	52965	167733	
920304	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR			2392313	1037527	1354786	
920305	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR			6129574	5641877	487697	
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR			3469163	2420870	1048293	
920307	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WORKS			1304941	1111030	193911	
920309	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS			5491826	2442131	3049695	
920310	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SYSTEM			321626	297648	23876	
920311	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYS			5299243		5299243	
920401	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT			8582290	2810271	5772019	
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLAN			4951470	3084837	1866633	
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT			428274	84330	343944	
920404	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLA			405673		405673	
920405	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPME			84330		84330	
920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PLANT			11745		11745	
920501	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACH			37023	17416	19607	
920502	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT A			3516		3516	
920503	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AND MACHINER			1114461	1049223	65236	
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			538145		538145	



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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
920602	REPAIR AND MAINTENANCE DG SET-RESIDENTIAL			484256	30054	464202	
920604	REPAIR AND MAINTENANCE-COMPUTERS			919748	410399	509349	
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			270936		270936	
920614	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION			8586371	2898688	5687683	
920701	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CULVERTS			2305538	2228769	78769	
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			4799463	1812591	2988872	
920703	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS			5002482	4294988	707494	
920710	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES			20379	6416	13963	
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES			141450		141450	
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES			106171		106171	
920713	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			67111	54907	2204	
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE			109074		109074	
920715	REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLE OTHER THAN CAR/JEEP			2950		2950	
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			353237	80735	272502	
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE			69874		69874	
920731	REPAIR AND MAINTENANCE-OTHERS			1831210	44567	1786643	
920732	REPAIR AND MAINTENANCE-MATERIALS CONSUMED-CAR/JEEP			125968	18047	107919	
920733	REPAIR AND MAINTENANCE- OTHER EXPENSES-CAR/JEEP			4717		4717	
920801	SPECIAL REPAIRS-MATERIAL CONSUMED-WATER REGULATING SYSTEM			287009		287009	
920822	SPECIAL REPAIRS-OTHER EXPENSES-OTHERS			19800		19800	
921104	RENT-LAND /LEASE RENTAL			9151843	2734554	6417089	
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP			5107713	1022747	4084966	
921108	HIRING OF VEHICLES-CAR/JEEP			22135800	7194347	14941463	
921201	RATES AND TAXES-VEHICLES			321279	46570	274709	
921202	RATES AND TAXES-BUILDINGS			27058217	27058217		
921204	RATES AND TAXES-OTHERS			240		240	
921220	OTHER TAXES /DUTIES			617759	223372	394387	
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP			257642	70060	187582	
921313	INSURANCE- CONSTRUCTION EQUIPMENT			5862		5862	
921314	INSURANCE PREMIUM OF VEHICLES - CAR/JEEP			22821		22821	
921316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER			3821		3821	
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			26458784	258857	26199927	
921325	INSURANCE- OTHERS			16312		16312	
921401	SECURITY EXPENSES -CISF-RESIDENTIAL			7796884	7796884		
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL			8116393	5899957	218436	
921404	SECURITY EXPENSES -OTHERS-OTHER THAN RESIDENTIAL			50492058	33655538	25837420	
921506	ELECTRICITY EXPENSES-OFFICE			12213222	5477195	6736027	
921507	ELECTRICITY EXPENSES-RESIDENTIAL			5562163	2472951	3089212	
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE & RESIDENTIAL			6342847	33786	6309061	
921601	CONVEYANCE EXPENSES			141185	3300	137885	
921602	INLAND TRAVEL			738576	35623	702953	
921603	INLAND TRAVEL-TRAINING			195395		195395	
921605	FOREIGN TRAVEL			143090		143090	
921611	TRANSFER TA EXPENSES			219772	9429	210343	
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES			1178110	22771	1153339	
921701	POL EXPENSE ON CARS/ JEEPS			737876	227916	509960	
921702	POL EXPENSE ON TRANSPORT VEHICLE			717167	237470	479697	
921703	POL EXPENSE ON HEAVY VEHICLE			329531	45675	283856	
921707	POL ON OTHERS			1269646	747726	521920	
921801	REIMBURSEMENT FROM SELF INSURANCE RESERVE			1875064		1875064	
922001	TELEX AND POSTAGE			44843	17202	27641	
922003	COURIER CHARGES			210		210	
922004	TELEPHONE CHARGES			3256813	1230237	2026576	
922006	SATELLITE COMMUNICATION EXPENSES			4322682	1380096	2942586	
922101	ADVERTISEMENT RECRUITMENT			207090		207090	
922102	ADVERTISEMENT TENDERS			586852	119341	467511	
922103	PUBLICITY NEWSPAPERS			138203		138203	
922105	PUBLICITY SOUVENIRS			40000		40000	
922108	CONFERENCE EXPENSES			18284		18284	
922108	MISC. PUBLIC RELATION			229442	89198	140246	
922112	STATUTORY PRESS ADVERTISEMENT			35609		35609	
922120	ADVERTISEMENT OTHERS			227034		227034	
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES			30650		30650	
922401	PRINTING AND STATIONERY			424407	24012	400395	
922404	PRINTING AND BINDING OF REPORT			564		564	
922405	COMPUTER STATIONERY			509844		509844	
922406	COMPUTER CONSUMABLES			13573		13573	
922502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY			56297		56297	
922601	LEGAL EXPENSES			3682287	79376	3602911	
922602	PAYMENT TO CONSULTANTS			1357084	188540	1168544	
922615	OTHER CHARGES			1965803		1965803	
922701	COMPENSATION PAID TO LAND EVACUATIES			717000		717000	
922702	OTHER PAYMENTS			14017	12736	1281	
923108	COST AUDIT FEES			134832	67416	67416	
923801	EXCHANGE RATE VARIATION (LOSS)			25664248	22423051	3241197	
923902	EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT CONTROLLED			17751562	16443084	1308478	
925003	COMMUNITY DEVELOPMENT EXPENSES			7012124	7012124		
925004	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND			219335	219335		
925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA			4370042	4370042		
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			9679306	7276395	2402021	
925011	TRAINING EXPENSES			1654235	297023	1357212	



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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
925013	EXPENSES ON DEPARTMENTAL MEETING			36788		36788	
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INDEPENDENCE/REPUBLIC DAY			120000		120000	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			20491		20491	
925020	MISCELLANEOUS EXPENSES			146513672	144930069	1583603	
925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS			90236	50000	40236	
925023	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CEN			70979		70979	
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC			7527322	1214897	6312425	
925029	EXP FOR REGULATED POWER			190684		190684	
925101	CORPORATE SOCIAL RESPONSIBILITY EXPENSES			12092151	8772750	4219401	
929995	GENERATION, ADMINISTRATION AND OTHER EXPENSES <PID>			18921		18921	
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFF			47234837	12563221	34871618	
930122	DEPRECIATION -LAND/RIGHT TO USE			19348544	12897696	6448848	
930201	DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES			36158462	24212081	11946381	
930301	DEPRECIATION -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			79194602	53131130	26063472	
930303	DEPRECIATION -BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT			28078331	19296260	8782071	
930304	DEPRECIATION -OFFICE BUILDINGS-PERMANENT			333720	222480	111240	
930306	DEPRECIATION -STORES AND GODOWN BUILDINGS			13317269	9718008	3599261	
930321	DEPRECIATION -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, S			14152557	9385816	4768741	
930601	DEPRECIATION -HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROME			2058164874	1373692973	684471901	
930701	DEPRECIATION -GENERATING PLANT AND MACHINERY			781563142	516274893	265288249	
930801	DEPRECIATION -PLANT AND MACHINERY-SUB STATION			364410	270516	93894	
930901	DEPRECIATION -TRANSMISSION LINES			1336824	891216	445608	
931001	DEPRECIATION -PLANT AND MACHINERY-OTHERS			1790358	1193814	596544	
931101	DEPRECIATION -CONSTRUCTION PLANT AND EQUIPMENT			2004294	1336123	688171	
931201	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT			1478442	986442	492000	
931202	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER			474192	316128	158064	
931501	DEPRECIATION -VEHICLES OTHER THAN MOTOR CAR/JEEP			2236559	1478471	758088	
931502	DEPRECIATION -MOTOR CAR/JEEP			652212	434808	217404	
931701	DEPRECIATION -FURNITURE, FIXTURES AND EQUIPMENT			2214053	1512730	701323	
931801	DEPRECIATION -COMPUTERS			3383176	2208702	1154474	
931901	DEPRECIATION -COMMUNICATION EQUIPMENTS			434700	291144	143556	
932001	DEPRECIATION -OFFICE EQUIPMENTS			1367942	901629	466313	
932201	DEPRECIATION -AMORTISATION OF INTANGIBLE ASSETS			367428	247611	119815	
932501	DEPRECIATION -OTHER ASSETS			2254106	1503408	750698	
932601	DEPRECIATION -CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC			25715352	25715352		
932801	DEPRECIATION -FIXED ASSETS OF MINOR VALUE >750<5000			2127758	1484368	643390	
939995	DEPRECIATION <PID>			5013		5013	
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>			4344868	342650	4002218	
940205	INTEREST ON P SERIES 8.00% SECURED TAXABLE NON CUM BONDS			449999999		449999999	
940206	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS			55499556		55499556	
940401	INTEREST ON TERM LOAN			497980292		497980292	
941004	BOND EXPENSES -STATUTORY PRESS ANNOUNCEMENT			6531		6531	
941006	BOND EXPENSES -LISTING FEES			37564		37564	
941016	BOND EXPENSES -OTHER ISSUE EXPENSES			1351652	755424	598228	
941101	REBATE TO CUSTOMERS			5585808		5585808	
941202	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN			23399		23399	
941401	ROYALTY			4658	4658		
941501	LC CHARGES- INDIAN CURRENCY			338048		338048	
941503	OTHER BANK CHARGES- INDIAN CURRENCY			223330	138636	84694	
941504	OTHER BANK CHARGES- FOREIGN CURRENCY			10725		10725	
942002	OTHER FINANCE CHARGES			1225206	143233	1081973	
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			34639	6800	27839	
950401	PRIOR PERIOD EXPENSES -EMPLOYEES REMUNERATION AND BENEFITS			180836	63558	117278	
950425	PRIOR PERIOD EXPENSES -DEPRECIATION			19755595	14663940	5091655	
950450	PRIOR PERIOD EXPENSES -OTHERS			47301699	47265979	35720	
959998	PRIOR PERIOD ADJUSTMENTS (NET) <CORPORATE/REGIONAL OFFICE>			214715	1316	213399	
960204	CONSULTANCY WING-DIRECT EXPENSES-OTHERS			5607514		5607514	
970604	REVERSAL FROM SELF INSURANCE RESERVE			0	1875064		1875064
	GRAND TOTAL	2894404635	2894404635	16444827247	16444827247	34007453733	34007453733



NHPC

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ANNEX-III
ISO 9001, 14001 & IS 18001 Certified Company
NHPC Limited
A Subsidiary of India Enterprises

संदर्भ /Ref: NH/PD/PC/Chamera-III/ 997

फरीदाबाद /Faridabad Date:05.05.2014
फोन /TEL: _____

Shri S.S. Rawat,
Under Secretary to Govt. of India,
Ministry of Power,
Shram Shakti Bhawan,
Rafi Marg, New Delhi -110001

Sub: Revised Cost Estimate (RCE) of Chamera-III HE Project (231 MW), H.P. &
Completion Cost -Reg.

Sir,

Ministry of Power vide letter No.10/3/2003-DO (NHPC) (Vol. II) dt.01.09.2003 conveyed the sanction of Government of India for Chamera-III HE Project for an amount of Rs.1405.63 crore including IDC & FC of Rs.119.66 crore at February 2005 price level, with the schedule that the Project was to be completed in a period of 5 years i.e. by 31.08.2010

RCE amounting to Rs.2084.01 crore, at Jan 2011 PL was submitted to MOP/CEA on dated 15.4.2011. The same has been returned by CEA vide letter dated 24.09.2012 with the remarks that as the Project has been declared under Commercial operation w.e.f 4th July 2012, the examination of an old RCE would not be fruitful. Accordingly the revised cost estimate at completion cost has been framed which works out to Rs. 2049.44 Crore including IDC & FC of Rs. 238.52 crore and Rs. 3.41 crore respectively but excluding contingent liabilities. It is also submitted that the project has suffered a time overrun of 2 Months & 4 Days.

Thus the Project has incurred a cost overrun of Rs. 643.81 crore which is 45.80 % of the latest sanctioned cost including Price Escalation (PE), Exchange Rate Variation (ERV) and Statutory Levies (SLV). The cost overrun excluding Price Escalation (PE), Exchange Rate Variation (ERV) and Statutory Levies (SLV), within originally-approved time cycle works out to Rs. 485.05 crore which is 34.51 % of the latest sanctioned cost.

In terms of the Ministry of Finance O.M. No.1 (3)/PF.II/2001, dated 01.04.2011 Annexure IV, S.No. B(4)(2), in case of 1st RCE, increase in cost beyond 20% of the last approved cost estimates beyond the changes due to price escalation, exchange rate variation and statutory levies (within approved time cycle and RCE is exceeding Rs 300 crore), appraisal by EFC/PIB Under Secretary (Expenditure) and approval of Cabinet/Cabinet Committees is required. In the instant case, since the said increase in cost

पंजीकृत कार्यालय
Regd Office
फोन /CABLE



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फरीदाबाद परिसर, सेक्टर-33 फरीदाबाद-121003 (हरियाणा)
NHPC OFFICE COMPLEX, SECTOR-33, FAIDABAD-121003(HARYANA)
फोन /TELEX:343 311 NHPC IN फैक्स /FAX:2277941

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is 34.51 % i.e. beyond 20%, as such appraisal by EFC/PIB is required. But before putting up the RCE to EFC/PIB, the cost estimate is required to be vetted by CEA.

In view of the above, a copy of RCE of Chamera-III HE Project amounting to Rs. 2049.44 crore including IDC & FC of Rs. 241.93 crore at completion cost, along with the "Introductory Note to the RCE" is enclosed herewith, for consideration and for onward transmission to CEA for vetting.

Thanking you,

Yours faithfully,

Encl: As above


(S.H. Zargar)
Chief Engineer (Plg.)


CC:

1. Director (Hydro), Ministry of Power, Shram Shakti Shawan, Rafi Marg, New Delhi- 110001.
2. Chief Engineer (HPA), Central Electricity Authority, Sewa Shawan, R K Puram New Delhi- 110066. – (5 Sets)


NOO:

1. Executive Director, Regional Office Banikhet, NHPC Ltd., P.O. Banikhet, Distt.Chamba (H.P.)-176303-For kind information please
2. Executive Director (Finance), NHPC Corporate Office-For kind information please.
3. Executive Director (Cost Engineering), NHPC Corporate Office-For kind information please.
4. General Manager, Chamera Power Station Stage-III, NHPC Ltd., Village Dharwala, Post Bag -9, Distt.- Chamba,(H.P)- 176311-For kind information please.
5. Chief Engineer (Technical) to CMD, NHPC Corporate Office -For kind information of CMD please.
6. Chief Engineer (Technical) to Director (Technical), NHPC Corporate Office For kind information of Director (Technical) please.
7. Chief Engineer (Technical) to Director (Projects), NHPC Corporate. Office For kind information of Director (Projects) please.

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Introductory Note to the RCE of
Chamera-III H.E. Project (231 MW)
at Completion Cost.

1.0 INTRODUCTION

Ministry of Power vide letter No.10/3/2003-DO (NHPC) (Vol. II) dt.01.09.200 (Annex.1) conveyed the sanction of Government of India for Chamera-III H.E. Project for an amount of Rs.1405.63 crore including IDC & FC of Rs.119.66 crore at February 2005 price level, with the schedule that the Project was to be completed in a period of 5 years i.e. by 31.08.2010

RCE amounting to Rs.2084.01 crore, at Jan 2011 PL was submitted to MOP/CEA on 15.4.11. The same has been returned by CEA vide letter dated 24.09.2011 with the remarks that as the Project has been declared under Commercial operation w.e.f. 4th July 2012, the examination of an old RCE would not be fruitful. Accordingly the revised cost estimate at completion cost has been framed which works out to Rs. 2049.44 Crs.

Current Status of the Project

The Project has been declared under Commercial operation w.e.f. 4th July 2012.

2.0 ANALYSIS OF COST OVERRUN

2.1 Cost Overrun

- | | | |
|-----|-------------------|---|
| (a) | Sanctioned Cost : | Rs.1405.63 crore including IDC&FC of Rs.119.66 crore (Feb 2005 PL) |
| (b) | Revised Cost : | Rs.2049.44 crore including IDC&FC of Rs.241.93 crore (at completion cost) |
| (c) | Cost Overrun: | Rs 643.81 crore |



2.2 Cost Variance Analysis

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The break-up of the cost over run of Rs. 643.81 crores is as under:

S. No	Reasons	Cost over run within approved time cycle	Cost over run beyond approved time cycle	Total Cost Overrun (Rs. in Cr.)
		i	ii	(i+ii)
a)	Price Escalation	136.93	212.06	348.98
b)	Exchange Rate Variation	15.58	3.36	18.94
c)	Statutory Levies	6.25	12.96	19.21
d)	Others*	184.51	-50.11	134.40
	Sub Total	343.27	178.27	521.54
e)	IDC & FC	-11.75	134.02	122.27
	Total	331.52	312.29	643.81 ((i.e. 45.80 % of the sanctioned cost of Rs 1405.63 crore)

*Others include Change in Scope, Others (change in quantity), Under estimation, Addition/Deletion.

Thus the Project has incurred a cost overrun of Rs. 643.81 crore which is 45.80 % of the latest sanctioned cost including Price Escalation (PE), Exchange Rate Variation (ERV) and Statutory Levies (SLV). The cost overrun excluding Price Escalation (PE), Exchange Rate Variation (ERV) and Statutory Levies (SLV), within originally-approved time cycle works out to Rs. 485.05 crore which is 34.51 % of the latest sanctioned cost.



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2.3 The head wise increase/cost overrun

Rs in lacs

Sl No.	Description of Items	Price Level Feb 2005 (CCEA)	Total	Variation	% Variation
A	CIVIL WORKS				
1	Direct Charges				
I	Works				
	A - Preliminary	555.00	463.86	-91.14	-16.42
	B - Land	3,688.00	7,350.20	3,662.20	99.30
	C - Works	21,828.06	26,560.36	4,732.31	21.68
	J - Power Plant Civil Works	54,220.10	51,117.41	-3,102.69	-5.72
	K - Building	2,412.00	3,719.62	1,307.61	54.21
	O - Misc.	3,190.00	5,714.09	2,524.09	79.13
	P - Maintenance	825.00	683.80	-141.20	-17.12
	Q - Spl. Tools & Plants	203.00	727.64	524.64	258.44
	R - Communication.	3,980.00	6,672.74	2,692.74	67.66
	X - Environment & Ecology	5,362.00	8,419.03	3,057.03	57.01
	Y - Losses on stock	206.89	26.15	-180.74	-87.36
	Total of I works	96,470.00	111,454.90	14,984.90	15.53
II.	II Establishment	4,602.00	30,114.42	25,512.42	554.36
III.	III Tools & Plants	483.00	5.10	-477.90	-98.94
IV	IV Suspense	0.00	0.00	0.00	0.00
	V Receipt & Recoveries.	-527.00	-3,937.07	-3,410.07	647.07
	Total direct charges	101,028.00	137,637.34	36,609.34	36.24
2	INDIRECT CHARGES		0.00		0.00
	I Capitalised Value of Abatement of land		0.00		0.00
	II Audit & Accounts Charges	965.00	1,695.84	730.84	75.73
	Total Indirect charges	965.00	1,695.84	730.84	75.73
	TOTAL CIVIL WORKS	101,993.00	139,333.18	37,340.18	36.61
		26,604.01	41,417.46	14,813.45	55.68
B.	ELECTRICAL WORKS				
	TOTAL COST(CIVIL+ ELECTRICAL)	128,597.01	180,750.65	52,153.64	40.56
	INTEREST DURING CONSTRUCTION (AT DEBIT EQUITY = 70 30)	11,376.00	23,852.33	12,476.33	109.61
	FINANCING CHARGES (0.6)	590.00	341.10	-248.90	-42.11
D)	Total Net cost with IDC & FC.	140,563.01	204,944.08	64,381.07	45.81



The broad reasons of above head wise increase are discussed as under:

2.3.1 A – Preliminary

There is a decrease of Rs. 0.91 cr under this head as per the actual expenditure done.

2.3.2 B – Land

There is an increase of Rs. 36.62.cr in B-Land. The main reason of increase is that all Govt. land has been declared as Forest land by State Govt and the said forest land has been taken on lease by paying the lease amount as per insistence of State Govt.

2.3.3 C – Civil works

There is an increase of Rs. 47.32 cr in C-works. The main reasons for the increase is that common excavation in Diversion Tunnel (DT) works has increased considerably due change in alignment of u/s and D/s coffer walls. Also rock excavation has also increased due to shifting of location of inlet and outlet of DT to safeguard the existing PWD road and the access to DT inlet. In addition the rock excavation has increased due to change of spillway tunnel to spillway Oper Channel.

2.3.4 J – Civil works of power plant

There is an overall decrease of Rs. 31.03 crs under this head, due to savings in HRT because of difference in anticipated & actual classes of rock encountered. But, in surge shaft and lower expansion gallery, there has also been an increase in cost due to bad geological condition, due to which additional rock support e.g steel ribs, lagging etc. were provided.

2.3.5 K – Building

There is an increase of Rs. 13.08 under this head. Broad reasons for the increase are as under:

The main reason for increase in the cost is the lesser plinth area rate taken in the sanctioned cost as compared to the actual plinth area rate based on competitive



tenders during execution. The same was due to considerable increase in the cost of building material and labour rate.

2.3.6 O-Miscellaneous

There is an increase of Rs. 25.24 crs under this head. Main reasons for the increase are as under:

- The major variations have occurred due to increased construction period of the project.
- Provision of implementation of ERP (hardware as well as software) in the project area which is widespread and remotely located with poor infrastructure.
- Provision of minor infrastructural development works for local population owing to constant demand from Administration as well as People's representatives of the area in the interest of smooth running of the Project.

2.3.7 Q – Special Tools & Plants

There is an increase of Rs. 5.25 crs under this head. The increase is mainly due to inadequate provision of equipment and is inclusive of the provision of equipment required during O&M stage as per NHPC Guidelines.

2.3.8 R – Communication

There is an increase of Rs. 26.93 crs under this head. The main reasons for the increase are as under:

- The length of road increased on account of changes in the location of Adits due to poor rock conditions at portals, as well as provision of additional Adits for Desilting Chambers. Moreover, RCC retaining walls were constructed as per the site requirement.
- Construction of Bridges and roads and their improvement through HPPWD has also contributed to cost overrun due to deposit works awarded and executed through HPPWD. The amounts envisaged in the original



submitted estimates²⁸⁷ have been over run in cost due to revision on completion of estimates as submitted by HPPWD after award

2.3.9 X- Environment & Ecology

There is an increase of Rs. 30.57 crs under this head. The reasons for the increase are as under:

LADA Liability

Rs. 22.55 cr increase out of Rs. 30.57 cr in this head is due to LADA liability. This provision was not included in the approved cost, but as per Govt. of H.P. notification dated 11.12.2006 NHPC was to make provision of 1.5% of final cost of the project for Local Area Development Fund (LADF).

Compensatory Afforestation

Reason for cost overrun is due to declaration of all Govt. land as forest land which was not anticipated at the time of preparation of cost estimates.

Relocation of rehabilitation of Dumping sites

Increase in cost is due to elaborate slope stabilization works at muck disposal sites in accordance with the directions of HP Pollution Control Board (HP SPCB)

Environmental Monitoring Plan

This provision was not included in the approved cost. But payment of statutory fees to HP SPCB for Consent to Establish & Operate and its renewal every year was to be made. Also, to comply with other directions of HP SPCB like installation of device to measure 15% downstream flow during lean season, additional expenditure was made.

Besides above, there has been increase in the cost due to Price escalation Landscaping, creation of green belt and in Disaster Management Plan works.



2.3.11 E & M Works

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There is an increase of Rs148.13 crs. Under this head, the main reasons for the increase are as under:

- Due to sharp rise of CPI and WPI there was an upward impact on the electrical equipment cost.
- Increase in Exchange Rate variation as compared to provisions at the time of TEC.
- The increase in cost is also due to an additional 11KV substation for HPSEB, PA System and minor change in scope of dewatering system.

3.0 TIME OVERRUN:

Scheduled date of completion of Project : 31.08. 2010

Actual date of completion of the Project : 04.07.2012

Total Delay : 22 months & 4 days

The reasons for the delay are given in Annex-2.

4.0 Sanctioned Financial Structure / Proposed Funding Pattern

Comparison between sanctioned and actual financing structure in RCE is given under:

S.No	Description	Sanctioned Cost (Rs in Crore)	% Age (Debt Equity Ratio)	Revised Cost (Rs in Crore)	% Age (Debt Equity Ratio)
1.	Equity (GOI, IPO and IR)	421.69	30	949.54	46.33
2.	Domestic loan	983.94	70	1099.90	53.67
4.	Total	1405.63	100	2049.44	100



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No. 10/3/2003-DO(NHPC)(Vol.II)
Government of India
Ministry of Power

Shram Shakti Bhawan, Rafi Marg,
New Delhi dated 1.9. 2005

CMD/1933
5/9/05

13/DO
5/9/05

Chairman & Managing Director
NHPC Limited, Sector-33,
Faridabad, Haryana.

Sub: Implementation of Chamera Stage-III Hydroelectric Project (231 MW) in Himachal Pradesh by National Hydro-electric Power Corporation.

Sir,

In continuation of this Ministry's sanction letter of even number dated 1.10.2002, I am directed to convey the approval of the President of India in terms of the Articles of Association of National Hydroelectric Power Corporation Limited (NHPC) for setting up of the Chamera Stage-III Hydroelectric Project (231 MW) in Himachal Pradesh by NHPC at an estimated cost of Rs 1405.63 crores including Interest During Construction (IDC) and Financing Charges (FC) of Rs 119.66 crores at February, 2005 Price Level with a debt equity ratio of 70 : 30. The cost is inclusive of Rs 28.80 crores already approved and released for development of Stage-II activities of the project. The abstract of the cost is annexed to this letter.

2. The project will be completed in a period of 5 years from the date of sanction by the Government of India. The sanction accorded above is subject to the following further conditions:

- > The economy instructions issued by the Government of India from time to time, should be observed.
- > The actual expenditure should not exceed the budget grant of each year.
- > The expenditure will be related to the purpose for which it is sanctioned.

3. NHPC will submit a quarterly report to the Ministry of Power indicating financial and physical progress of implementation of the project.

4. The expenditure on the project is to be met by NHPC with debt equity ratio of 70: 30. The budgetary support from the Government in the form of equity/loan for this project is debitable to the relevant Heads in the Demands for the Grants of the Ministry of Power for which these funds have been/will be released.

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ED(PL)

C.M.(PL)

ED(PL)

5/9

2/9/05

2/9/05

Contd...

Pl send copies to all concerned divisions/Projects.

5/9/05

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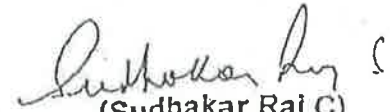
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5. This issues with the concurrence of Finance Branch of Ministry of Power vide their Dy.No.1145/DS(F) dated 1.9.2005.

Yours faithfully,

Encl: as above.



(Sudhakar Raj.C)
Desk Officer (NHPC)
Tel No. 2371 5507 (Extn.300)

Copy to:

1. Controller of Accounts, Ministry of Power, Sewa Bhawan, R.K. Puram, New Delhi
2. Principal Pay & Accounts Officer, Ministry of Power, New Delhi
3. Principal Director of Audit (Commercial) and Member Audit Board-II, 'A' Block Hutments, Behind South Block, New Delhi.
4. Principal director of Audit, Economic & Service Ministry, AGCR Building, New Delhi.
5. Chairperson, Central Electricity Authority, Sewa Bhawan, New Delhi.
6. Cabinet Secretariat (Shri K.L. Sharma, Dy. Secretary) Rashtrapati Bhawan, New Delhi - with reference to letter No.CCEA/25/2005(i) dated 29.8.2005.
7. Adviser (Energy), Planning Commission, Yojana Bhawan, New Delhi.
8. Ministry of Finance (Deptt. of Expenditure) PF Division, North Block, New Delhi.
9. Ministry of Statistics & Programme Implementation, Sardar Patel Bhawan, New Delhi.
10. Ministry of Finance (Deptt. of Economic Affairs), North Block, New Delhi.
Finance Commission Division, Department of Economic Affairs, CGO Complex, New Delhi.
11. PS to Minister of Power
12. PPS to Secretary (Power)/PS to Special Secretary (Power)/PS to JS&FA/PS to JS(H)/Director (H-I), Ministry of Power, New Delhi.
13. Finance Section/Budget Section, Ministry of Power, New Delhi.





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S.No.	Reasons for delays	Net affecting delay in months(M)/days(D)
1.	Force Majeure condition: Work at site came to a complete halt -from 11.06.06 to 24.08.06 (75 days) due to incidents of violence/riots involving killing of three-labourers and fire incidents at dam site by the unionized labour of M/s HCC. Execution of the work started on 25.08.06 in single shift till 19.09.06 (delay of 13 days).	3 M
2.	Disruption/Suspension of aggregate crushing and processing plant at Adit - III: M/s HCC installed a 120 TPH crushing plant at Adit-III to serve aggregate requirement for HRT works through Adit-II, III, IV and V. The plant was stopped by the local inhabitants on 18.02.2009 on pretext that NOC issued for operation of plant to HCC is illegal. SDM, Chamba cancelled the NOC issued by village Pradhan on the basis of report of the BDO. Thereafter, with the help of various administrative / judiciary process, enquiry was ordered against issuance of the NOC by the Gram Sabha. The enquiry was conducted by District Panchayat Officer and after enquiry it was found that the NOC issued was not a fake. DC, Chamba upheld the NOC as valid and passed the order on 1.10.2009 by setting aside the order of the SDM stating that NOC given to HCC is valid. Subsequently, State Geologist issued an order on 6.10.2009 to restart the crusher plant near Adit-III. Due to suspension of plant, lining work of HRT got suffered.	4 M & 4 D
3.	Disruption of works on account of shooting stones and intermittent rock falls from right bank and restoration period aftermath of rock falls at dam.	2 M
4.	Collapse of M/s HCC's Tower Crane located on downstream side of dam axis due to massive rock fall on 25.9.2009 from right bank caused disruption of civil at Dam. A new tower crane could be made operational only on 25.3.2010 after erection. Subsequently rock falls from right bank between 21.11.2009 to 9.2.2010 caused intermittent disruptions and damages to executed works. Collapse of HCC's 2nd Tower Crane at Dam site located on upstream side of Dam axis due to massive rock fall from right bank on 30.12.2010, which caused excessive damages and hindrances to civil as well as hydro-mechanical works, at the dam site. Net delay for erection of tower crane, period affecting	3 M



	erection of Tower Crane during installation period at dam is approx. 3month.	
5.	As per the approved scheduled completion of works the diversion tunnel plugging was to be completed on 06.03.2010 but the activity was actually completed on 16.03.2012. Delay in completion of diversion tunnel inlet plugging activities is primarily because of excessive leakages from beneath diversion tunnel inlet gates due to erosion of sill floor which had engendered continuous flow condition of (+')4 cumecs discharge inside diversion tunnel causing concern for the designers and the project for tackling such a heavy water leakage discharge for taking up plugging activities vis-a-vis various other alternatives / options in regard to finalization of plug location at most appropriate location in consideration of various site limitations / conditions. As the seepage through DT inlet gates was not conducive to carryout work in DT when the water was running at EL 1348.00 M a concrete plug was placed by providing 32 nos., 300mm dia MS pipes at the bottom of plug as pre plug activity and further out of 32 nos pipe 16 nos were extended to make way to provide overall concrete plug of 19 m in between RD 92 Mto 73 M. Meanwhile, works at Dam site including DT plug ,also suffered due to intermittent shooting stones and rock falls from right bank of dam. From the above, it is evident that DTplug activity suffered from unforeseen physical obstructions and prevailing site conditions, which necessitated varied nature of works and change of sequences of works to facilitate execution of DT plug works in very difficult site conditions by way of encountering excessive water ingress from both ends of the DT, floods in river Ravi during Aug' 2011, inaccessible site for OT plug, limited space for DT Plug due to submergence & changed location of plug etc.	10 M
	Total Delay	22 M & 4 D



ABSTRACT OF REVISED PROJECT ESTIMATE VARIATION STATEMENT AS ON COD (04.07.2013)

NAME OF PROJECT: CHAMERA HYDROELECTRIC PROJECT (STAGE-III), DHARWALA, CHAMBA, HP



(Rs in Lakh)

Description of Items	Price Level Feb 2005 (CCEA)	Completed work as on COD (04/07/2012)	Work in progress (05/07/2012 to 31/03/2013)	Balance works to be executed	Total	Variation	Variation due to							
							Price Escalation	Change in scope	Others (Change in Quantity)	Under estimation	Addition/ Deletion	ERV	Statutory Levies	Other Causes (Claims)
CIVIL WORKS														
Direct Charges														
Works														
A Preliminary	555.00	463.86	0.00	0.00	463.86	-91.14	0.00	0.00	0.00	-91.14	0.00	0.00	0.00	0.00
B Land	3,688.00	2,114.07	0.00	5,236.13	7,350.20	3,662.20	0.00	0.00	0.00	3,043.60	0.00	0.00	518.60	0.00
C Works	21,828.06	25,091.84	573.63	894.90	26,560.36	4,732.31	3,769.80	0.00	-259.45	-1,125.38	618.25	188.25	1,172.82	368.00
J Power Plant Civil Works	54,220.10	50,127.61	176.04	813.76	51,117.41	-3,102.69	8,376.18	0.00	-5,730.32	-8,340.40	2,166.39	0.00	474.18	900.00
K Building	2,412.00	2,154.08	84.21	1,481.33	3,719.62	1,307.61	912.02	0.00	0.00	-89.01	484.61	0.00	0.00	0.00
D Misc	3,190.00	4,246.42	121.75	1,345.92	5,714.09	2,524.09	969.41	0.00	0.00	796.76	757.92	0.00	0.00	0.00
P Maintenance	825.00	683.80	0.00	0.00	683.80	-141.20				-141.20				
Q Site Tools & Plants	203.00	206.13	55.71	1,465.80	727.64	524.64	124.68	0.00	0.00	366.70	33.26	0.00	0.00	0.00
R Communication	3,980.00	6,344.71	0.00	328.03	6,672.74	2,692.74	1,626.62	0.00	0.00	581.21	484.91	0.00	0.00	0.00
X Environment & Ecology	5,362.00	5,304.54	0.00	3,114.49	8,419.03	3,057.03	1,012.91	0.00	0.00	-321.40	2,365.52	0.00	0.00	0.00
Y Leases on stock	206.89	26.15	0.00	0.00	26.15	-180.74				-180.74				
Total of i works	96,470.00	96,763.21	1,011.34	13,680.35	111,454.90	14,984.90	16,791.62	0.00	-5,989.77	-5,501.00	6,910.86	188.25	1,317.24	1,268.00
II Establishment	4,602.00	30,114.42	0.00	0.00	30,114.42	25,512.42	10,165.26	0.00	0.00	15,347.17	0.00	0.00	0.00	0.00
III Tools & Plants	483.00	5.02	0.08	0.00	5.10	-477.90				-477.90				
IV Suspense	0.00	0.00	0.00	0.00	0.00	0.00								
V Project & Recoveries	527.00	-3,937.07	0.00	0.00	-3,937.07	-3,410.07	0.00	0.00	0.00	-655.84	-2,754.23	0.00	0.00	0.00
Total direct charges	101,028.00	122,945.58	1,011.41	13,680.35	137,637.34	36,609.34	26,956.88	0.00	-5,989.77	8,712.42	4,156.63	188.25	1,317.24	1,268.00
INDIRECT CHARGES														
Capitalised Value of														
Acquisition of land														
	965.00	1,695.84	0.00	0.00	1,695.84	730.84	0.00		0.00	730.84	0.00	0.00	0.00	0.00
M Audit & Accounts Charges														
Total indirect charges	965.00	1,695.84	0.00	0.00	1,695.84	730.84	0.00	0.00	0.00	730.84	0.00	0.00	0.00	0.00
TOTAL CIVIL WORKS	101,993.00	124,641.42	1,011.41	13,680.35	139,333.18	37,340.18	26,956.88	0.00	-5,989.77	9,443.26	4,156.63	188.25	1,317.24	1,268.00
ELECTRICAL WORKS	26,604.01	38,931.20	1,726.38	759.88	41,417.46	14,813.45	7,941.96	0.00	13.18	3,756.99	791.90	1,705.77	603.64	0.00
TOTAL COST (CIVIL + ELECTRICAL)	128,597.01	163,572.62	2,737.79	14,440.23	180,750.65	52,153.64	34,898.84	0.00	-5,976.59	13,200.25	4,948.54	1,894.02	1,920.88	1,268.00
INTEREST DURING CONSTRUCTION (AT DEBIT EQUITY = 70.30)	11,376.00	23,852.33	0.00	0.00	23,852.33	12,476.33				12,476.33				
FINANCIAL CHARGES	590.00	341.10	0.00	0.00	341.10	-248.90				-248.90				
TOTAL PROJECT ESTIMATE	140,563.01	187,766.05	2,737.79	14,440.23	204,944.08	64,381.07	34,898.84	0.00	-5,976.59	25,427.68	4,948.54	1,894.02	1,920.88	1,268.00



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ANNEXURE-B

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ANNEX-B

PETITION NO. 194/GT/2015

**Petition for Turing up of Tariff of
Chamera-III Power Station
for the period of 2012-14**

एन एच पी सी लिमिटेड

(भारत सरकार का उद्यम)

NHPC Limited

(A Govt. of India Enterprise)



COMMERCIAL DIVISION

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

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

PETITION NO. _____/2015

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 of CERC (Terms and Conditions of Tariff) Regulations, 2009 for truing up of capital expenditure for the period 2012-14 in respect of **Chamera-III Power Station.**

AND IN THE MATTER OF:

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

RESPONDENT:

The Chairman,
Punjab State Power Corporation Ltd.
The Mall, Near Kalibadi Mandir
Patiala-147001 (Punjab)


& 13 others

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3.	Submission & prayer	4-6
4.	Annex-I : approved RCE by NHPC BoD(s)	7-15
5.	Speed post receipt (only for CERC)	16-17



Place : Faridabad
Date : __.08.2015

NHPC Limited
Through

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



हरियाणा HARYANA

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

08AA 106324

PETITION NO. _____/2015

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 of CERC (Terms and Conditions of Tariff) Regulations, 2009 for truing up of capital expenditure for the period 2012-14 in respect of **Chamera-III Power Station.**

AND IN THE MATTER OF:

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



RESPONDENT:

The Chairman,
Punjab State Power Corporation Ltd.
The Mall, Near Kalibadi Mandir
Patiala-147001 (Punjab)

& 13 others



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AFFIDAVIT VERIFYING THE APPLICATION

I, A.K. Pandey S/o Late Sh. P.N. Pandey aged 56 years working as Chief Engineer (Commercial) in NHPC Ltd., the petitioner in the above matter do hereby solemnly affirm and state as follows:-

1. That I am working as Chief Engineer (Commercial) in NHPC Ltd., and I am well acquainted with the facts of the above matter.
2. That the statements made in the affidavit herein are true to the best of my knowledge and belief and are based on documents / records available.

Solemnly affirmed at Faridabad on the day of 12th August, 2015 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed therefrom.

I know the identified the Sign. of
Compared with original and
Reported by the executant or his/her
True sign. Copy of original
Thumb impressions

Ady
DEPONENT

IDENTIFIED BEFORE ME

Register No. 330
Dated 12/8/15

Somaram



Attested as identified
[Signature]
NOTARY PUBLIC
Faridabad (Haryana)

12 AUG 2015

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

PETITION NO. _____/2015

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 of CERC (Terms and Conditions of Tariff) Regulations, 2009 for truing up of capital expenditure for the period 2012-14 in respect of **Chamera-III Power Station.**

AND IN THE MATTER OF:

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

RESPONDENT:

The Chairman,
Punjab State Power Corporation Ltd.
The Mall, Near Kalibadi Mandir
Patiala-147001 (Punjab)

& 13 others

Most respectfully submitted that:

The petitioner has following facts and prayer in respect of Chamera-III Power station for consideration by the Hon'ble Commission:

1. Chamera-III Power station (3 X 77 MW) is under commercial operation with effect from 04.07.2012.
2. Prior to commissioning of the project, the petitioner had submitted the tariff petition no. 26/GT/2013 based on anticipated cost and COD vide affidavit



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dtd. 02.09.2011, which was subsequently revised vide IA petition no. 31/2012.

3. Subsequent to commercial operation of the power station and finalization of audited account for the period 2013-14, the petitioner had filed an amended petition based on actual cost and COD.
4. The Hon'ble Commission has issued tariff order against our earlier petition no. 26/GT/2013 on 24.03.2015, without considering the actual cost of project during 2012-14 indicated in our amended petition. The reference decision of Hon'ble commission in this order is reproduced as under

"4. it is noticed that the petitioner by affidavit dated 13.8.2014 has filed amended petition for determination of tariff of the generating station from 30.6.2012 to 31.3.2014 after serving copy on the respondents. Considering the fact that the amended petition (affidavit dated 13.8.2014) has been filed after orders were reserved in the petition, the same has not been considered in this order. However, the said affidavit would be taken into consideration at the time of truing-up of tariff of the generating station for the period 2012-14 in terms of Regulation 6 of the 2009 Tariff Regulations."

5. In view of above, Hon'ble Commission is requested to consider our amended petition filed on 13.08.2014 as truing up petition.
6. Recently, NHPC Board of Directors in its 385th meeting dtd. 29.06.2015 has approved revised cost estimate of the Project at Rs. 2049.44 Crs. Copy of BoD approval along with agenda note submitted in BoD is enclosed (Annex-I).



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In view of submission made herein above in the petition, following are prayed to the Hon'ble Commission:

1. That consider amended petition filed on 19.08.2014 for the purpose of truing up of tariff in terms of Regulation 6 of CERC (Terms and Conditions of Tariff) Regulation'2009 for period 2012-14.
2. That issue final tariff order/ truing up order for period 2012-14 based on amended / truing up petition.
3. That allow prayers made in the amended petition.
4. That pass such order and further order / orders as deemed fit and proper in the fact and circumstances of the case.

**NHPC Limited.
Through**



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

Place : Faridabad

Date : __.08.2015



EXTRACTS OF THE MINUTES OF 385TH MEETING OF THE
BOARD OF DIRECTORS OF NHPC LIMITED HELD ON 29.06.2015.

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ITEM NO.

385.2.6 :

**PROPOSAL FOR APPROVAL OF REVISED COST ESTIMATE OF
CHAMERA-III H.E. PROJECT(231 MW) H.P. AT COMPLETION COST.**

1. The Board noted that Government of India had accorded investment sanction for an amount of Rs.1405.63 crore including IDC & FC of Rs.119.66 crore at February 2005 price level, vide Ministry of Power letter No.10/3/2003-DO (NHPC) (Vol. II) dated 01.09.2005 for the execution of Chamera-III HE Project with the schedule period of completion of the project as 60 months i.e. by 31.08.2010. The Project has been declared under Commercial operation w.e.f. 4th July 2012, with completion cost of Rs.2049.44 crore resulting into cost overrun of Rs.643.81 crore and time overrun of 22 months 4 days.

2. The revised cost estimate which worked out to Rs.2049.44 crore as completion cost was prepared and submitted to MOP/CEA for approval is under examination in CEA/CWC.

3. The reasons for the net delay affecting timeline of the project and the reasons for Cost overrun, as given in the agenda note, were explained to the Board.

4. As per the directions given by the Board in its 383rd meeting held on 14.05.2015, the proposal was submitted to its sub-committee on Project Investment. It was informed that Project Investment Committee in its 1st meeting held on 28.05.2015 had recommended the Revised Cost Estimate (RCE) of Chamera-III HE Project(231 MW) at completion cost of Rs. 2049.44 crore.



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5. The Board, after discussion, approved the Revised Cost Estimate (RCE) of Chamera-III HE Project(231 MW) at completion cost of Rs. 2049.44 crore, subject to approval of Competent Authority. The Board also passed the following resolution:

“RESOLVED THAT Revised Cost Estimate (RCE) of Chamera-III HE Project (231 MW) at completion cost of Rs. 2049.44 crore be and is hereby approved for further approval by Government of India.”

XXXXXXXX

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12/07/2015



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NHPC Ltd.
(A Govt. of India Enterprise)

AGENDA NOTE FOR BOARD OF DIRECTORS

Item No: Proposal for approval of Revised Cost Estimate of of Chamera-III H.E. Project (231 MW), H.P. at Completion Cost.

1.0 INTRODUCTION

Sanction of Government of India for Chamera-III HE Project for an amount of Rs.1405.63 crore including IDC & FC of Rs.119.66 crore at February 2005 price level, was conveyed by Ministry of Power vide letter No.10/3/2003-DO (NHPC) (Vol. II) dated 01.09.2005, with the schedule period of completion of the project as 60 months i.e. by 31.08.2010.

2.0 PROJECT COMPLETION

The Project has been declared under Commercial operation w.e.f. 4th July 2012, with completion cost of Rs. 2049.44 crore with a cost overrun of Rs. 643.81 crore and time overrun of 22 months and 4 days.

3.0 REVISED COST ESTIMATE AT COMPLETION COST

The Revised cost estimate which worked out to Rs. 2049.44 crore at completion cost was framed and submitted to MOP/CEA for approval on dated 05.05.2014. The same is under examination in CEA/CWC.

The Abstract of cost is placed as **(Appendix-1)**.

3.1 TIME OVERRUN

The Total time overrun for the project is 22 months & 4 days. The brief reasons for Time overrun are as under:-

- Force Majeure condition i.e Riots/Violence due to killing of 3 laborers besides other incidents at dam site.: (3 months)
- The aggregate crushing & processing plant was



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- stopped by the local inhabitants. : (4 month & 4 days)
- Disruption of works on account of shooting stones and intermittent rock falls from right bank : (2 months)
 - Collapse of M/s HCC's Tower Crane located on downstream side of dam axis due to massive rock fall : (3 months)
 - Excessive leakages from beneath diversion tunnel inlet gates due to erosion of sill floor which had created continuous flow conditions. : (10 months)

Total net delay affecting timeline of the Project is 22 months & 4 days.

3.2 COST OVERRUN

The Break-up of the cost overrun of Rs. 643.81 crore is as under:

Rs. in crore

S.No.	Description	CCEA sanctioned Estimate (Feb 05 P.L)	Total Revised Completion Cost	Increase	% Increase
1	Civil Works	1019.93	1393.33	373.40	36.61 %
2	Electrical Works	266.04	414.18	148.13	55.67 %
3	IDC & FC	119.66	241.93	122.27	102.18 %
	Total	1405.63	2049.44	643.81	45.80 %

The reasons of Cost overrun are given here under:-

(i) Civil Works

The increase of Rs. 373.40 Crores in Civil Works is mainly due to:

- Price escalation as per the contract provisions.



- Change on account of Statutory levies, Work Contract Tax and CST etc.
- Increase in common excavation in Diversion Tunnel (DT) works because of change in alignment of u/s and D/s coffer walls.
- Increase in Rock excavation due to shifting of location of inlet and outlet of DT to safeguard the existing PWD road and the access to DT inlet.
- Increase in Rock excavation due to change of spillway tunnel to spillway Open Channel
- Increase in construction cost of surge shaft and lower expansion gallery, because of bad geological conditions, resulting in additional rock support e.g. steel ribs, lagging etc.
- Increase in the length of road due to changes in the locations of Adits due to poor rock conditions at portals, as well as provision of additional Adit for Desilting Chambers. Moreover, RCC retaining walls were constructed as per the site requirement.

(ii) Electrical Works

There is an increase of Rs. 148.13 crores, in Electrical works mainly on account of:

- Payment of price escalation to, E&M contractor as per contract provisions.
- Change in Statutory levies; Work Contract Tax and CST etc.
- Additional Provision of public address system, security & surveillance system etc.
- Additional 11KV substation for HPSEB, and minor change in scope of dewatering system

(iii) IDC and FC

There is an increase of Rs. 122.27 Crores under this head due to time over run, Change in rate of interest over loan, and due to overall increase in cost of Project etc.



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3.3 TARIFF

Tariff details at sanctioned cost and Revised Cost estimate are as under:

Tariff	First Year (Rs. per unit)	Levellised Tariff (Rs. per unit)	Remarks
At the sanctioned cost of Rs. 1405.63 crore (Feb, 2005 PL)	2.41	2.05	Computed on the basis of CERC Tariff Regulations, 2009.
At the completion cost of Rs. 2049.44 crore	4.35	3.88	Computed on the basis of CERC Tariff Regulations, 2009.

4.0 TARIFF ORDER ISSUED BY CERC

NHPC has submitted amended tariff petition no. 26/GT/2013 in CERC for fixation of tariff in respect of Chamera-III Power Station for the period 30.06.2012 to 31.03.2014. The tariff petition hearing date for Chamera-III Power Station has not been notified yet but as per CERC directions to NHPC in similar cases of TLDP-III and Chutak Power stations NHPC shall be required to put up the approval of the Board of Directors of NHPC, for RCE of the Power Station to CERC.

5.0 383rd MEETING OF BOARD OF DIRECTORS

As per the requirement of CERC, the proposal for approval of Revised Cost Estimate of Chamera-III H.E. Project was put up before NHPC Board in its 383rd meeting held on 14.05.2015, wherein after discussions, the Board directed that RCE of the Chamera-III H.E. Project shall be put up to the Board after examination through its sub-committee on Project Investment.



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6.0 RECOMMENDATIONS OF PROJECT INVESTMENT COMMITTEE OF BOARD

The Proposal was put up to the committee of Board of Directors on Project Investment held on 28.05.2015. The Committee, after discussion, recommended the Revised Cost Estimate (RCE) at completion cost of Rs. 2049.44 crore of Chamera-III H.E. Project (231 MW) for consideration and approval of the Board.

7.0 PROPOSAL

As mentioned at Para 3 above, the RCE at completion cost amounting to Rs. 2049.44 crore is under examination in CEA/CWC.

Details of Sanctioned viz-a-viz actual and proposed funding pattern is given below:

Component	Sanctioned Funding Pattern	Funding Pattern as on COD i.e. 04.07.2012
Debt: Equity ratio	70:30	59:41*
Equity to be provided by NHPC	421.69	776.41
Debt	983.94	1099.89
Total Cost (Rs in cr)	1405.63	1876.30

*The excess deployment of equity above 30% is in line with the decision of the board to deploy internal resources (IR) in lieu of debt to the extent of 10% and to keep the debt equity ratio of 60:40 to utilize surplus IR.

However the decision of deploying excess equity beyond 30% does not lead to any deviation from CERC regulation as any equity deployment over and above 30% of the capital cost is treated as normative loan and return on excess equity deployment is restricted to the weighted average cost of borrowing. Therefore, for the purpose of tariff, the funding pattern (debt: equity) is 70:30 only.

The capital cost beyond COD is normally funded through IR only. However, for tariff purpose 70% IR deployed is considered as normative loan and 30% as equity.

8.0 MANAGEMENT RECOMMENDATIONS

The proposal bears the recommendation of NHPC management.



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9.0 RESOLUTIONS

The Board of Directors may consider and approve the following resolution with or without modification as deemed fit:

RESOLVED THAT The Revised Cost Estimate (RCE) at completion cost of Rs. 2049.44 crore of Chamera-III Power Station (231 MW) is hereby approved. Approval of Government to be taken separately.

Chakraborty
19/5/15
ED (Planning)



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CHAMIERA-III POWER STATION (3X77 MW), HP
ABSTRACT OF REVISED PROJECT ESTIMATE AT COMPLETION

(Rs in Lacs)

Sl No.	Description of Items	Sanctioned Estimate Feb 2005 PL	Revised Cost Estimate at Completion	Variation
A.	CIVIL WORKS			
1	Direct Charges			
I	Works			
	A - Preliminary	555.00	463.86	-91.14
	B - Land	3,688.00	7,350.20	3,662.20
	C - Works	21,828.06	26,560.36	4,732.31
	J - Power Plant Civil Works	54,220.10	51,117.41	-3,102.69
	K - Building	2,412.00	3,719.62	1,307.61
	O - Misc.	3,190.00	5,714.09	2,524.09
	P - Maintenance	825.00	683.80	-141.20
	Q - Spl. Tools & Plants	203.00	727.64	524.64
	R - Communication.	3,980.00	6,672.74	2,692.74
	X - Environment & Ecology	5,362.00	8,419.03	3,057.03
	Y - Losses on stock	206.89	26.15	-180.74
	Total of I works	96,470.00	1,11,454.90	14,984.90
II.	II Establishment	4,602.00	30,114.42	25,512.42
III.	III Tools & Plants	483.00	5.10	-477.90
IV	IV Suspense	0.00	0.00	0.00
	V Receipt & Recoveries.	-527.00	-3,937.07	-3,410.07
	Total direct charges	1,01,028.00	1,37,637.34	36,609.34
2	INDIRECT CHARGES		0.00	
	I Capitalised Value of Abatement of land		0.00	
	II Audit & Accounts Charges	965.00	1,695.84	730.84
	Total Indirect charges	965.00	1,695.84	730.84
	TOTAL CIVIL WORKS	1,01,993.00	1,39,333.18	37,340.18
B.	ELECTRICAL WORKS	26,604.01	41,417.46	14,813.45
	TOTAL COST(CIVIL+ ELECTRICAL)	1,28,597.01	1,80,750.65	52,153.64
	INTEREST DURING CONSTRUCTION (AT DEBIT EQUITY = 70 30)	11,376.00	23,852.33	12,476.33
	FINANCING CHARGES (0.6)	590.00	341.10	-248.90
D)	Total Net cost with IDC & FC.	1,40,563.01	2,04,944.08	64,381.07



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ANNEXURE-C

CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

Coram:

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

Date of Order: 6th February, 2017

Petition No. 194/GT/2015

In the matter of

Revision of tariff of Chamera-III Hydroelectric Project (231 MW) after truing-up of the capital expenditure incurred for the period 2012-14-Truing up of tariff determined by order dated 24.3.2015 in Petition No. 23/GT/2013

And

Petition No. 249/GT/2014

In the matter of

Approval of tariff of Chamera-III Hydroelectric Project (231 MW) for the period from 1.4.2014 to 31.3.2019

And in the matter of

NHPC Ltd
NHPC Office Complex,
Sector-33, Faridabad,
Haryana-121003

....Petitioner

Vs

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

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

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

4. Engineering Department,
Union Territory of Chandigarh,
1st Floor, UT Secretariat, Sector 9D,
Chandigarh – 160 009

5. North Delhi Power Ltd
33 KV Sub-station, Hudson Lane, Kingsway Camp,
Delhi – 110 009

6. BSES Yamuna Power Ltd
Shakti Kiran Building, Karkardooma,
New Delhi – 110 032



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

8. Rajasthan Rajya Vidyut Prasaran Nigam Ltd,
Vidyut Bhawan, Janpath, Jyoti Nagar,
Jaipur – 302 205

9. Jaipur Vidyut Vitran Nigam Ltd
Vidyut Bhawan, Janpath
Jaipur – 302 005

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

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

12. Uttarakhand Power Corporation Ltd,
Urja Bhawan, Kanwali Road,
Dehradun – 248001

13. Power Development Department,
New Secretariat,
Jammu.

14. Himachal Pradesh State Electricity Board,
Vidyut Bhawan, Kumar House
Shimla – 171 004

...Respondents

Parties present:

For Petitioner: Shri Piyush Kumar, NHPC
Shri Naresh Bansal, NHPC
Shri A.K. Pandey, NHPC
Shri Jitendra Kumar Jha, NHPC

For Respondents: Shri R.B. Sharma, Advocate, BRPL
Shri Abhay Pratap Singh, Advocate, NDPL
Ms. Ranjana Roy Gawai, Advocate, NDPL
Ms. Arunima Gautam, NDPL

ORDER

Petition No.194/GT/2015 has been filed by the petitioner, NHPC Ltd, for revision of annual fixed charges of Chamera-III Hydroelectric Project (3x 77 MW) ('the generating station') for the period 2012-14 in terms of Regulation 6 (1) of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 ('the 2009 Tariff Regulations') and Petition No.



249/GT/2014 has been filed by the petitioner for determination of tariff of the generating station for the period 2014-19 in accordance with the provisions of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 ('the 2014 Tariff Regulations').

Background

2. The generating station located in Chamba District of State of Himachal Pradesh was designed as a run of the river scheme with pondage designed to operate as peaking plant to generate 1108 MUs in a 90% dependable year. The generating station comprises of 3 (three) Units of 77 MW each, with annual design energy of 1108.17 MUs. Ministry of Power (MoP), GOI has allocated power amongst the beneficiaries vide Notification dated 27.3.2012. The respondent, Himachal Pradesh has been allocated a share of 16.356% which includes 13% free power, out of which 12% free power is for the Home State and the additional 1% is for Local Area Development Fund (LADF). The home state is to provide matching 1% from its 12% free power towards LADF corpus.

3. The administrative approval and expenditure sanction for the project was accorded by the Ministry of Power, GOI vide letter dated 1.9.2005 at an estimated cost of ₹ 140563 lakh, including IDC & FC of ₹ 11966 lakh, based on February, 2005 Price Level. As per the administrative approval, the generating station was scheduled to be commissioned within 5 years from the date of its issue, that is, by 31.8.2010. However, the generating station has been declared under commercial operation on 4.7.2012 (COD of Unit I) with dates of commercial operation of individual units given below:

Unit-II	30.6.2012
Unit-III	30.6.2012
Unit-I	4.7.2012

4. Petition No. 26/GT/2013 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 (1.7.2012) till 31.3.2014 in terms of the 2009 Tariff Regulations. The petitioner has claimed tariff based on capital expenditure of ₹ 201772.38 lakh as on 1.7.2012 which includes normative IDC of ₹ 8461 lakh till 31.3.2012 and ₹ 517 lakh for 1.4.2012 to 30.6.2012 but excludes un-discharged liabilities of ₹ 4904.97 lakh on the date of commercial operation. The expenditure claimed as on 1.7.2012



comprised of the expenditure incurred upto 31.3.2012 as per audited balance sheet and anticipated capital expenditure from 1.4.2012 to 30.6.2012. The petitioner had further claimed projected additional capital expenditure of ₹ 8310.62 lakh for the period 4.7.2012 to 31.3.2013, inclusive of amount of ₹ 4904.97 lakh on account of discharge of un-discharged liabilities and ₹ 3138.50 lakh for the year 2013-14. Thus, the tariff claimed by the petitioner was based on capital cost of ₹ 213221.50 lakh. The petitioner had also engaged M/s Aquagreen Engineering Management Pvt. Ltd., the Designated Independent Agency (DIA) for vetting of capital cost of the generating station and had submitted to the Commission a copy of the appraisal report of DIA, after serving copy of the same on the beneficiary respondents. The petitioner also submitted that it had resubmitted the proposal for approval of the RCE by the MOP, GOI vide letter dated 5.5.2014 indicating the completion cost of ₹ 204944 lakh. Accordingly, the Commission, after considering the submissions of the parties and prudence check of the DIA report, worked out and allowed the capital cost as on 31.3.2014 by order dated 24.3.2015 as under:

(₹ in lakh)	
Capital cost for the purpose of tariff as on 30.6.2012 (2 Units) (a)	128351.09
Capital cost for the purpose of tariff as on 4.7.2012 (3 Units/ Station) (b)	192526.64
Allowed Projected additional capital expenditure for the period from 4.7.2012 to 31.3.2013 (c)	8310.62
Opening capital cost as on 1.4.2013 (d) = (b) + (c)	200837.26
Allowed Projected additional capital expenditure for the period for 2013-14 (e)	3138.50
Closing Capital cost as on 31.3.2014 (f) = (d) + (e)	203975.76

5. Based on the above, the annual fixed charges allowed vide order dated 24.3.2015 is as under:

	(₹ in lakh)		
	30.6.2012 to 3.7.2012 (2 Units)	4.7.2012 to 31.3.2013 (3 Units)	2013-14 (3 Units)
Depreciation	71.55	7427.72	10295.31
Interest on Loan	70.14	7084.81	12154.45
Return on Equity	73.76	7822.11	11299.34
Interest on Working Capital	6.50	680.18	1013.31
O&M Expenses	27.91	3006.33	4280.72
Total	249.86	26021.15	39073.13



6. It was also observed in the said order that the audited capital cost on the date of commissioning of each unit and the actual treatment of normative IDC as carried out in the books of accounts duly authorized by the auditor shall be considered by the Commission at the time of truing up of tariff of the generating station for the said period in terms of Regulation 6 of the 2009 Tariff Regulations.

7. In Petition No 194/GT/2015, the petitioner has claimed the capital cost of ₹ 1992.47 crore as on 4.7.2012, excluding un-discharged liabilities of ₹ 76.05 crore, out of which liabilities of ₹ 39.33 crore has been discharged during the years 2012-13 and 2013-14. The petitioner has also submitted that balance works and liabilities will be claimed as and when discharged. It has further submitted that the RCE of the generating station based on the completion cost of ₹ 2049.44 crore including IDC & FC of ₹ 241.93 crore has been submitted to MoP, GOI for approval vide letter dated 5.5.2014. In Petition No. 249/GT/2014, the petitioner has claimed capital cost of ₹ 2042.41 crore as on 31.3.2014 with additional capital expenditure for 2014-19 and discharge of liabilities for determination of tariff of the generating station for the period 2014-19.

8. The respondent, UPPCL has submitted that the cost claimed by the petitioner as on 4.7.2012 has not been approved by the MoP, GOI. It has also submitted that its comments on additional capital expenditure, time and cost overrun, O & M may be considered while truing-up the tariff for the period 2012-14. The respondent, BRPL has submitted that the Commission may retain the existing cost and the tariffs so determined shall be treated as provisional tariff till the approval of RCE for this project by the MoP, GOI. The respondent, TPDDL has submitted its objections on the claim of the petitioner and has stated that the petitioner may be directed to file RCE of the project duly approved by the MoP, GOI and for determination of the tariff on provisional basis. Similar submissions have been made by the respondent, discoms of Rajasthan. The petitioner has also filed its rejoinder to the replies of the respondents. As regards the status of approval of RCE, the petitioner vide affidavit dated 13.5.2016 has submitted that the RCE of the generating station stands submitted to the CEA/ CWC through MoP, GOI on 5.5.2014 and the same is under examination.



9. We have examined the matter. As stated by the petitioner, RCE of the generating station is pending for approval by the MoP, GOI. In view of this and considering the fact that 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 petitions pending. Similar issue was considered by the Commission in respect of determination of tariff of Sewa-II HEP of the petitioner for the period 2010-14 and 2014-19 in Petition No. 251/GT/2014 and the Commission vide order dated 27.1.2017 disposed of the said petition as under:

"10..... 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."

10. In line with the above decision, we are inclined to dispose of these petitions, with liberty to the petitioner to approach the Commission with fresh petition for truing-up of tariff for the period 2012-14 and for determination of tariff for the period 2014-19 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 24.3.2015 in Petition No.26/GT/2013 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 be adjusted against the fresh petition to be filed for determination of tariff for the period 2014-19 in terms of the liberty granted above.

11. Petitions No. 194/GT/2015 and 249/GT/2014 are disposed of in terms of the above.

**Sd/-
(Dr. M.K.Iyer)
Member**

**Sd/-
(A.S Bakshi)
Member**

**Sd/-
(A.K.Singhal)
Member**

**Sd/-
(Gireesh B Pradhan)
Chairperson**



ANNEXURE-D



सत्यमेव जयते

केन्द्रीय विद्युत विनियामक आयोग
CENTRAL ELECTRICITY REGULATORY COMMISSION

ANNEX-D



Date: 3.7.2018

LCG - 10 (अद्यतन) - CERC

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:

- Board approval of the actual capital cost of the company.
- 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 inf. pl.

ED (Comml.)

12/7/18 308



(T. Rout)
Chief (Law)

San. Pl. prepare within time frame

तीसरी मंजिल, चन्द्रलोक बिल्डिंग, 36, जनपथ, नई दिल्ली-110 001
Third Floor, Chanderlok Building, 36, Janpath, New Delhi-110 001

ANNEXURE-E



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NHPC Limited
(A Government of India Enterprise)

No. NH/CS/8(385)

Dated: 17.07.2015

Sub: Decision of the Board of Directors of NHPC Limited.

Extracts from the Minutes of the 385th Meeting of the Board of Directors of NHPC Limited held on 29th June, 2015 in respect of following item(s) is/are forwarded herewith for information and necessary action please.

Item No.	Subject
385.2.4	Proposal for approval of Revised Cost Estimate of Nimoo-Bazgo Power Station, 45 MW, Leh, J&K.
385.2.5	Proposal for approval of Revised Cost Estimate of Chutak Power Station, 44 MW, Kargil, J&K.
385.2.6	Proposal for approval of Revised Cost Estimate of Chamera-III H.E Project(231 MW) H.P. at Completion Cost.
385.2.7	Proposal for approval of Revised Cost Estimate of TLDP-III H.E. Project, 132 MW, West Bengal.
385.2.8	Proposal for approval of Revised Cost Estimate of Uri-II Project(240 MW), J&K at Completion Cost.

(Vijay Gupta)
Company Secretary

Executive Director(Planning)

Handwritten notes and signatures:
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✓ I & IV
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पुन. ३-३३, लक्ष्मी मिडिलेट ३
कार्यपालक निदेशक (गोचरन)
21 JUL 2015

EXTRACTS OF THE MINUTES OF 385TH MEETING OF THE
BOARD OF DIRECTORS OF NHPC LIMITED HELD ON 29.06.2015.

X X X X X X X

ITEM NO.
385.2.6 :

**PROPOSAL FOR APPROVAL OF REVISED COST ESTIMATE OF
CHAMERA-III H.E. PROJECT(231 MW) H.P. AT COMPLETION COST.**

1. The Board noted that Government of India had accorded investment sanction for an amount of Rs.1405.63 crore including IDC & FC of Rs.119.66 crore at February 2005 price level, vide Ministry of Power letter No.10/3/2003-DO (NHPC) (Vol. II) dated 01.09.2005 for the execution of Chamera-III HE Project with the schedule period of completion of the project as 60 months i.e. by 31.08.2010. The Project has been declared under Commercial operation w.e.f. 4th July 2012, with completion cost of Rs.2049.44 crore resulting into cost overrun of Rs.643.81 crore and time overrun of 22 months 4 days.
2. The revised cost estimate which worked out to Rs.2049.44 crore as completion cost was prepared and submitted to MOP/CEA for approval is under examination in CEA/CWC.
3. The reasons for the net delay affecting timeline of the project and the reasons for Cost overrun, as given in the agenda note, were explained to the Board.
4. As per the directions given by the Board in its 383rd meeting held on 14.05.2015, the proposal was submitted to its sub-committee on Project Investment. It was informed that Project Investment Committee in its 1st meeting held on 28.05.2015 had recommended the Revised Cost Estimate (RCE) of Chamera-III HE Project(231 MW) at completion cost of Rs. 2049.44 crore.



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5. The Board, after discussion, approved the Revised Cost Estimate (RCE) of Chamera-III HE Project(231 MW) at completion cost of Rs. 2049.44 crore, subject to approval of Competent Authority. The Board also passed the following resolution:

"RESOLVED THAT Revised Cost Estimate (RCE) of Chamera-III HE Project (231 MW) at completion cost of Rs. 2049.44 crore be and is hereby approved for further approval by Government of India."

XXXXXXXX

17/07/2015

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ANNEXURE-F

CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

Petition No. 26/GT/2013

Coram:

Shri Gireesh B. Pradhan, Chairperson
Shri A.K.Singhal, Member

Date of Hearing: 15.4.2014

Date of Order: 24.3.2015

In the matter of

Approval of generation tariff of Chamera Hydro Electric Project-III (3 x 77 MW) of NHPC for the period 1.9.2011 to 31.3.2014

And

In the matter of

NHPC Ltd
NHPC Office Complex,
Sector-33
Faridabad-121003
Haryana

...Petitioner

Vs

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

2. Haryana Power Utilities,
(UHBVNL & DHBVNL), Shakti Bhawan, Sector 6,
Panchkula – 134 109

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

4. Engineering Department, Union Territory of Chandigarh,
1st Floor, UT Secretariat, Sector 9D,
Chandigarh – 160 009

5. North Delhi Power Ltd
33 KV Sub-station, Hudson Lane, Kingsway Camp, Delhi – 110 009



6. BSES Yamuna Power Ltd
Shakti Kiran Building, Karkardooma,
New Delhi – 110 032
7. Rajasthan Rajya Vidyut Prasaran Nigam Ltd,
Vidyut Bhawan, Janpath, Jyoti Nagar,
Jaipur – 302 205
8. BSES Rajdhani Power Ltd
BSES Bhawan, Nehru Place,
New Delhi – 110 019
9. Uttarakhand Power Corporation Ltd,
Urja Bhawan, Kanwali Road,
Dehradun – 248001
10. Jaipur Vidyut Vitran Nigam Ltd
Vidyut Bhawan, Janpath
Jaipur – 302 005
11. Ajmer Vidyut Vitran Nigam Ltd
Old Power House,
Hatthi Bhatta, Jaipur Road,
Ajmer – 305 001
12. Jodhpur Vidyut Vitran Nigam Ltd,
New Power House, Industrial Area,
Jodhpur – 342 003
13. Power Development Department,
New Secretariat,
Jammu.
14. Himachal Pradesh State Electricity Board,
Vidyut Bhawan, Kumar House
Shimla – 171 004

...Respondents

Parties present:

For Petitioner: Shri J.K. Jha, NHPC
Shri S.K Meena, NHPC

For Respondents: Shri R.B Sharma, Advocate, BRPL



ORDER

Initially the petition was filed by NHPC Ltd, a generating company owned and controlled by the Central Government for determination of tariff in respect of Chamera Hydro Electric Project-III (3 x 77 MW) located in Chamba District, State of Himachal Pradesh (the generating station) from 1.9.2011 (the anticipated date of commercial operation) to 31.3.2014 in accordance with the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 (the 2009 Tariff Regulations). The petitioner subsequently revised the tariff computations considering the date of commercial operation of the generating station as 1.7.2012. The generating station has been declared under commercial operation on 4.7.2012, with dates of commercial operation of individual units given below:

Unit-II	30.6.2012
Unit-III	30.6.2012
Unit-I	4.7.2012

2. Administrative approval and expenditure sanction for the generating station was accorded by Ministry of Power, GOI vide its letter dated 1.9.2005 at an estimated cost of ₹140563 lakh, including IDC & FC of ₹11966 lakh, based on February, 2005 Price Level. As per the administrative approval, the generating station was scheduled to be commissioned within 5 years from the date of its issue, that is, by 31.8.2010.
3. The generating station is a run-of-river scheme with pondage designed to operate as peaking plant to generate 1108 MU in a 90% dependable year.
4. It is noticed that the petitioner by affidavit dated 13.8.2014 has filed amended petition for determination of tariff of the generating station from 30.6.2012 to 31.3.2014



after serving copy on the respondents. Considering the fact that the amended petition (affidavit dated 13.8.2014) has been filed after orders were reserved in the petition, the same has not been considered in this order. However, the said affidavit would be taken into consideration at the time of truing-up of tariff of the generating station for the period 2012-14 in terms of Regulation 6 of the 2009 Tariff Regulations. The annual fixed charges claimed by the petitioner are as follows:

	(₹ In lakh)	
	2012-13 (1.7.2012 to 31.3.2013)	2013-14
Depreciation	7862.93	10765.51
Interest on Loan	7501.68	12707.67
Return on Equity	8106.79	11099.39
Interest on Working Capital	715.85	1043.07
O & M Expenses	3178.42	4476.22
Total	27365.66	40091.86

5. The Commission vide order dated 13.8.2012 had approved the provisional tariff of the generating station for the period from 1.7.2012 to 31.3.2014, as under:

	(₹ In lakh)	
	2012-13 (1.7.2012 to 31.3.2013)	2013-14
Annual fixed charges	23062.70	33375.42

6. No comments or suggestions have been received in response to the public notices published by the petitioner in the newspapers under sub-section (2) of Section 64 of the Electricity Act.

Respondent's Reply

7. The respondents, Tata Power Delhi Distribution Ltd (TPDDL), Uttar Pradesh Power Corporation Ltd (UPPCL), Jaipur Vidyut Vitran Nigam Ltd (JVNL), BSES Rajdhani Power Ltd (BRPL) and Punjab State Power Corporation Ltd have filed replies. The petitioner has filed rejoinders to these replies. The objections and suggestions of the respondents mainly

pertain to capital cost and relaxation of NAPAF sought by the petitioner. These have been duly taken note of.

Capital Cost

8. Clause (1) of Regulation 7 of the 2009 Tariff Regulations, so far as relevant for the present purpose, provides as under:-

“(1) Capital cost for a project shall include:-

- (a) *The expenditure incurred or projected to be incurred, including interest during construction and financing charges, any gain or loss on account of foreign exchange risk variation during construction on the loan – (i) being equal to 70% of the funds deployed, in the event of the actual equity in excess of 30% of the funds deployed, by treating the excess equity as normative loan, or (ii) being equal to the actual amount of loan in the event of the actual equity less than 30% of the fund deployed, - up to the date of commercial operation of the project, as admitted by the Commission, after prudence check.*
- (b) *capitalised initial spares subject to the ceiling rates specified in regulation 8; and*
- (c) *additional capital expenditure determined under regulation 9:*

Provided that the assets forming part of the project, but not in use shall be taken out of the capital cost.

(2) *The capital cost admitted by the Commission after prudence check shall form the basis for determination of tariff:*

.....
Provided also that the Commission may issue guidelines for vetting of capital cost of hydro-electric projects by independent agency or expert and in that event the capital cost as vetted by such agency or expert may be considered by the Commission while determining the tariff for the hydro generating station:

Provided also that the Commission may issue guidelines for scrutiny and commissioning schedule of the hydro-electric projects in accordance with the tariff policy issued by the Central Government under section 3 of the Act from time to time.

Provided also that in case the site of a hydro generating station is awarded to a developer (not being a State controlled or owned company), by a State Government by following a two stage transparent process of bidding, any expenditure incurred or committed to be incurred by the project developer for getting the project site allotted shall not be included in the capital cost:

Provided also that the capital cost in case of such hydro generating station shall include:



(a) cost of approved rehabilitation and resettlement (R&R) plan of the project in conformity with National R&R Policy and R&R package as approved; and

(b) cost of the developer's 10% contribution towards Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY) project in the affected area:

Provided also that the capital cost of the generating station shall include the cost for creating infrastructure for supply of power to the rural households located within a radius of five kilometers of the power station if the generating company does not intend to meet such expenditure as part of its Corporate Social Responsibility.

Provided also that where the power purchase agreement entered into between the generating company and the beneficiaries or the implementation agreement and the transmission service agreement entered into between the transmission licensee and the long-term transmission customer, as the case may be, provide for ceiling of actual expenditure, the capital expenditure admitted by the Commission shall take into consideration such ceiling for determination of tariff."

9. The petitioner has claimed tariff based on capital expenditure of ₹201772.38 lakh as on 1.7.2012 which includes normative IDC of ₹8461 lakh till 31.3.2012 and ₹517 lakh for 1.4.2012 to 30.6.2012 but excludes un-discharged liabilities of ₹4904.97 lakh on the date of commercial operation. The expenditure claimed as on 1.7.2012 comprises the expenditure incurred upto 31.3.2012 as per audited balance sheet and anticipated capital expenditure from 1.4.2012 to 30.6.2012. The petitioner has further claimed the projected capital expenditure of ₹8310.62 lakh for the period 4.7.2012 to 31.3.2013, inclusive of amount of ₹4904.97 lakh on account of discharge of un-discharged liabilities and ₹3138.50 lakh for the year 2013-14. Thus, the tariff has been claimed based on capital cost of ₹213221.50 lakh.

10. The petitioner took up the matter with the Ministry of Power, GOI for approval of the Revised Cost Estimates (RCE) amounting to ₹208401 lakh. However, CEA vide letter dated 24.9.2012 advised the petitioner to resubmit the proposal for vetting of capital cost on completion of the generating station. The petitioner has resubmitted the proposal for

approval of the RCE vide letter dated 5.5.2014 indicating the completion cost of ₹204944 lakh.

Vetting of Capital Cost by Independent Agency

11. As already noted, Regulation 7 of the 2009 Tariff Regulations provides for vetting of capital cost of hydro power projects by an independent agency or expert, designated by the Commission. The Commission has from time to time empanelled independent agencies for vetting of capital cost of new hydro projects. The Commission vide its order dated 2.8.2010 has also issued guidelines for vetting of the capital cost by designated independent agencies or experts. The petitioner engaged M/s Aquagreen Engineering Management Pvt. Ltd., the designated independent agency empanelled by the Commission, (DIA) for vetting of capital cost of the generating station. The petitioner has submitted to the Commission a copy of the appraisal report of DIA, which has also been sent to the beneficiary-respondents. The petitioner has submitted its comments on the appraisal report but none of the respondents has done so.

Time Overrun

12. In accordance with the administrative approval and expenditure sanction the generating station was to be commissioned by 31.8.2010. However, it was declared under commercial operation on 4.7.2012, with time overrun of about 22 months. The factors responsible for time overrun as considered by DIA and reflected in the appraisal report are summarized as under:

- (a) **Consent to Establish - 7 Months:** The contract for Civil works was awarded on 21.9.2005 immediately after issue of the administrative approval by Ministry of Power. However, HP Govt. insisted on the petitioner to obtain 'Consent to Establish'



from HP Pollution Control Board before start of work. 'Consent to Establish' was accorded by the State Pollution Control Board on 18.4.2006.

- (b) **Law and Order – 3 Months:** Work at site came to a complete halt from 11.6.2006 to 24.8.2006 because of incidents of violence/riots involving killing of three labourers and setting the dam site on fire by unionized labour of the contractor, M/s HCC. Execution of work was resumed in single shift on 25.8.2006 and so continued till 19.9.2006.
- (c) **Dam Works – 7 Months:** Extra time was taken in completion of construction of dam for reasons of (i) increase in quantity of excavation from 170000 cum, reinforcement from 5000 MT and RCC work from 85000 cum (50000 cum in piers and 35000 cum in raft and dam body) to 217351 cum, 10247 MT and 111947 cum respectively, (ii) collapse of Tower Crane on different locations due to massive and intermittent rock falls, causing excessive damage and hindrances in execution of civil and hydro-mechanical works, (iii) washing away of U/S & D/S Cofferdam on 8.7.2007 and (iv) toppling of water from U/S coffer dam on 13.8.2008 resulting in accumulation of water in the working area and submergence of contractor's machinery. As a consequence of above unforeseen occurrences, dam originally scheduled to be completed by 8.3.2010 was actually completed on 14.10.2010.
- (d) **Head Race Tunnel (HRT) – 9 Months:** The crushing plant installed by contractor at Adit III to serve aggregate requirement for HRT works through Adit II, III, IV and V was stopped on 28.2.2009 on agitation by the villagers alleging illegalities in grant of NOC for operation of the crushing plant. After an enquiry, DC, Chamba in his order of 1.10.2009 upheld the validity of NOC. Consequently, on 6.10.2009 the State Geologist ordered to restart the crushing plant. Because of this, lining work of HRT was delayed. Extra time of 40 days was taken on pouring of concrete in the approved Geological over Break since quantity poured was more than that envisaged. Another extra time of 26 days was taken on account of damage/blockage of the road leading to the site location of Adit IV and V. Yet



another reason for delay in completion of HRT is stated to be the increase in quantum of consolidation grouting from 660 M to 4120 M.

- (e) **Lower Expansion Gallery (LEG) – 6 Months:** In general, rock mass was in poor category with closely foliated/jointed and quartzite Phyllite. During the benching excavation from RD 380 to 370 m, some ribs collapsed and loose rock started falling after blast on 20.4.2010. The fallen loose rock mass filled LEG from RD 340 to RD 380 m. As per geological report, rock was in class IV between RD 260 to 406 M. The highly shattered strata of Phyllite dipping towards LEG from right side frequently gave trouble during execution because of rock mass slide, cavity/chimney formation causing distortion and displacement of ribs and concrete backfill behind ribs. Remaining work of LEG was carried out cautiously by adopting for poling with grouting which slowed the progress. As such, LEG work suffered due to unforeseen formation of cavity for which various methodologies were adopted from time to time based on prevailing site conditions for early completion of the work. Due to these reasons the work of lining was completed on 28.12.2011 instead of 2.7.2009, as originally scheduled.
- (f) **Surge Shaft:** Due to the unforeseen incident of cavity formation in Surge Shaft in December 2008, the work of Surge Shaft excavation came to a halt. Additional rock support measures were adopted for safety purposes. The additional time of nearly 9 months was taken on cavity treatment and installation of additional rock support measures. Other reasons for the delay in excavation of surge shaft were such as delay in shifting the school situated in vicinity of surge shaft locations, overlapping of PWD road alignment with surge shaft road, additional work in surge shaft, frequent breakdown of machinery at site, change of location portal of Adit 6 because of geological conditions of rock which caused collapse of the portal, delay in lining of vertical portion of pressure shaft, shortage of adequate manpower, machinery and material, etc.
- (g) **Power House:** The main reasons of time overrun indicated in the appraisal report are on account of delay of about 6 months (November 2007 to April 2008) in start of



interface work by the contractor, M/s Alstom and of about 14 months (October 2007 to December 2008) in start of erection work of penstock by HM contractor, shortage of adequate labor and material for all the working fronts of the power house, shortage of equipment such as concrete pumps, millers, excavators and aggregates etc.

- (h) **Fire Fighting Tank – 7 Months:** The location of the fire fighting tank was changed from EL 1210 M to EL 1281 M along hill slope adjoining GIS and DG building. As the revised location was not accessible for transportation of material and machinery, the work was considered as additional work in the context of the contract agreement. The excavation at the new location was carried out through traditional methods of drilling blasting using jack hammers, mucking with manual pick axe, spades, crowbars, etc. and placing concrete and transportation of reinforcement to the new location took additional time.
- (i) **Diversion Tunnel Plug:** The diversion tunnel remained in operation for more than 6 years. After lowering of diversion tunnel inlet gates there was large quantum of leakage due to erosions that occurred at the diversion tunnel inlet. There were extreme problems in execution of the diversion tunnel plug. The plug was finally completed on 16.3.2012 as a last major civil activity.
- (j) **Hill Slope Leakages – 3 Months:** With the plugging of Diversion Tunnel, the next step of project testing and commissioning activity was to commence which was to be followed by commercial operation of the generating station. However, there was leakage from the hill slopes adjoining surge shaft area, because of which the local villagers down the hill slopes resorted to agitation. This caused delay in commissioning of the generating station which was finally declared under commercial operation on 4.7.2012.

13. Based on the above facts, DIA has observed that the generating station could have been commissioned in the month of March 2012 itself, but was actually commissioned in July 2012. According to DIA, the delay of about 3 months after the DT plugging in March,



2012 is to the account of the petitioner. DIA has, therefore, recommended that IDC of ₹2644 lakh for this period may not be considered towards the capital cost of the generating station.

14. The cumulative item-wise delay far exceeds the actual delay of 22 months. This is for the reason that many activities were carried out in parallel. Out of the net delay of 22 months, DIA has attributed the delay of 3 months, after plugging of Diversion Tunnel to the petitioner and has recommended deduction of IDC for this part of the delay. No part of the delay of the remaining 19 months prior to 16.3.2012 has been attributable to the petitioner. Accordingly, we conclude that the delay was beyond the control of the petitioner. As regards reduction in IDC amounting to ₹2644 lakh for the time overrun of 3 months, we are of the view that the delay in commissioning of the plant after plugging of diversion tunnel, due to agitation by local villagers cannot said to be within the control of the petitioner. As such, there shall not be reduction in capital cost on account of IDC of ₹2644 lakh for this three months period of delay.

Cost Overrun

15. The administrative approval for the generating station was granted by Ministry of Power at the estimated cost of ₹140563 lakh. Against this, the completion cost is stated to be ₹204944 lakh.

16. The head-wise details of the sanctioned cost, completed /balance expenditure and cost recommended by DIA for the purpose of tariff are as follows-



(₹ in lakh)

	Original Approved Cost	Actual Cost as on 4.7.2012	Works in Progress (5.7.2012 to 31.3.2013)	Balance works to be executed	Total	DIA Recommended Cost
Civil						
A-Preliminary	555.00	463.86	0.00	0.00	463.86	463.86
B- Land	3688.00	2114.07	0.00	5236.13	7350.20	2114.07
C-Works	21828.06	25074.99	573.63	894.90	26543.52	25648.63
J-Power plant civil works	54220.10	50144.43	176.04	813.76	51134.23	50320.47
K-Buildings	2412.00	2154.08	84.21	1481.33	3719.62	2238.29
O-Misc.	3190.00	4246.42	121.75	1345.92	5714.09	4368.17
P-Maintenance during construction	825.00	683.80	0.00	0.00	683.80	683.80
Q-Special Tools & Plants	203.00	206.13	55.72	465.80	727.65	200.00
R- Communication	3980.00	6344.71	0.00	328.03	6672.74	6344.71
X-Environment & Ecology	5362	5304.54	0.00	3114.49	8419.03	5304.54
Y-Losses on Stock	206.89	26.15	0.00	0.00	26.15	26.15
Total Cost (Works)	96470.00	96763.19	1011.34	13680.35	111454.88	97712.69
II-Establishment	4602.00	30114.42	0.00	0.00	30114.42	16791.13
III-Tools & Plants	483.00	5.02	0.08	0.00	5.10	5.02
IV-Suspense	0.00	0.00	0.00	0.00	0.00	0.00
V-Receipt & Recoveries	(-) 527	(-) 3937.07	0.00	0.00	(-) 3937.07	(-) 4098.47
TOTAL DIRECT CHARGES	101028	122945.56	1011.42	13680.35	137637.33	110410.37
INDIRECT CHARGES						
Capitalized Value of abatement of Land	-	-	-	-	0.00	-
Audit & Account Charges	965.00	1695.84	0.00	0.00	1695.84	977.13
Total Indirect charges	965.00	1695.84	0.00	0.00	1695.84	977.13
Total Civil works	101993.00	124641.40	1011.42	13680.35	139333.17	111387.50
Electrical Works	26604.01	38931.20	1726.38	759.88	41417.46	36012.50



Total Cost (Civil+ Electrical)	128597.01	163572.60	2737.80	14440.23	180750.63	147400.00
Interest During Construction	11376.00	23852.33	0.00	0.00	23852.33	21208.34
Financing Charges (0.6%)	590.00	341.10	0.00	0.00	341.10	341.10
Total Cost Including IDC & financing charges	140563.01	187766.03	2737.80	14440.23	204944.1	168949.44

17. DIA has excluded cost of "balance works" after the date of commercial operation from the capital cost of the generating station on the ground that the expenditure is yet to be incurred. DIA has stated that the expenditure on "balance works" can be considered in the capital cost as and when incurred. We have considered the recommendation of DIA. Clause (1) of Regulation 9 of the 2009 Tariff Regulations provides that the capital cost for the purpose of tariff is to include the expenditure incurred or projected to be incurred. As such, expenditure towards works to be carried out up to 31.3.2014 is being allowed as part of the capital cost as the expenditure projected to be incurred, subject to truing up in accordance with Regulation 6.

18. Apart from the expenditure on balance works, the main heads under which the reduction has been recommended by DIA are as follows:-

- (i) Special Tools & Plants
- (ii) Receipt & Recoveries
- (iii) Establishment
- (iv) Miscellaneous
- (v) Audit & Account Charges
- (vi) Electrical Works

Special Tools & Plants

19. Against the expenditure of ₹727.65 lakh on "Special Tools & Plants", DIA has recommended an expenditure of ₹200 lakh only. The reason for such restriction as provided by the DIA reads as follows-

"A provision of ₹203 lakh for tools and plants was kept in CCEA to bear the expenses for essential equipments not covered under contract packages. As the total cost under this head was attributable to contractor so as per CEA guidelines, the cost incurred under this head should be ₹200 lakh which has been considered for capital cost vetting."

20. The general submission of the petitioner with regard to cost reduction recommended by DIA under various heads based on CEA guidelines, is as follows-

*"Consultant has relied upon CEA 'Guidelines for Formulation of Detailed Project Reports for Hydro-Electric Schemes, their acceptance and examination for concurrence', April 2012 (Revision 3.0). It is to mention here that these guidelines are for preparation of DPR and not for appraisal of completion cost or RCE. **In RCE actual details of expenditures incurred during the course of execution of the Project are to be represented against the sanctioned costs and variations are bound to happen from sanctioned cost due to fiscal and other reasons. Same needs to be considered by consultant / appropriate authority**"*

21. With regard to restriction of expenditure on "Special Tools & Plants", the petitioner has submitted that, it appears that clause 16.4.9 of CEA guidelines has been applied. However, the restricted cost is even lower than the sanctioned cost at February, 2005 PL over which price escalation etc. shall be allowable. Also, the Expenditure incurred is as per actual for infrastructural equipment corresponding to the sanctioned requirement of the Project.

22. In this regard the CEA guidelines read as follows-

"16.4.9 Special T&P

The provisions under this head covers the Drilling & Grounding equipments, Transport, Compaction, Electrical equipments, Construction Plant & Earth Moving equipments and other miscellaneous equipments. Since the projects are presently being executed through limited contracts packages and is the responsibility of the



contractors to arrange for such equipments. A token provision of Rs. 1-2 crores under this head may be adequate to provide for essential equipment not covered under contract package”

23. The requirement of "Special Tools and Plants" is specific to plant location. As such, restriction of the cost as suggested by DIA does not seem to be appropriate without considering the details of the "Special Tools and Plants" needed for each project and expenditure incurred thereon. The petitioner has not submitted any such details. As such, for the purpose of tariff of the generating station, the cost of "Special Tools and Plants" included in the sanctioned cost with escalation of 5.72% per annum has been considered for the purpose of arriving at the completion cost. Accordingly, an amount of ₹307 lakh has been allowed as expenditure on "Special Tools and Plants".

Receipts & Recoveries

24. While recommending the reduction of cost claimed under the head "Receipts & Recoveries", DIA has observed as follows:

"This head is meant to account for estimated recoveries by way of resale or transfer of temporary buildings and special T&P, Miscellaneous receipts like rent charges of buildings, electricity charges etc., may also be accounted for under this head.

The recoveries on account of temporary buildings may generally be taken at 15% of the cost unless a higher recovery is anticipated due to some special reason such as tubular construction, vicinity to city/village/town industrial undertaking etc. An amount of ₹39.37 crores have been reported by the generating company. However, as per CEA guidelines, 15% of cost of temporary buildings should be considered for receipt & recoveries which works out to ₹1.614 crores (15% of ₹10.76 Crores). Total cost which has been considered by the consultant for Receipt and recoveries is ₹(-)40.99 Crores. Cost breakup for the same is as below:

(₹ in lakh)		
Details of Receipts & Recoveries		
	GL Code	Amount
Income from generation of electricity pre-commissioning period	437570	2754.23
Interest on loans and advances employees	437571	234.79
Miscellaneous receipts and recoveries	437572	550.12



Profit on sale of asset	737573	0.54
Rent/hire charges	437575	394.14
Prior period income	437579	3.24
15% of Temporary buildings	-	161.40
Total	-	4098.47

25. In response to the recommendations of DIA, the petitioner has submitted that the based on CEA guidelines, the DIA has considered 15% of cost of temporary buildings amounting to ₹1.614 crore (15% of ₹10.76 crore) for receipt & recoveries and increased the actual receipt & recoveries, which is incorrect and hence not acceptable. The petitioner has submitted that whenever temporary buildings will be disposed off, the benefit of same will be reduced from capital cost.

26. We notice that the petitioner has accepted that the recoveries on account of disposal of temporary structures are to be adjusted against the capital cost. The temporary structures are expected to be disposed of by the cut-off date. We have already allowed the capitalization of the projected capital expenditure. On the same basis, the amount of ₹1.614 crore as suggested by DIA is allowed under the head "Receipts and Recoveries". This is however, subject to truing up.

27. The revenue earned by the petitioner through sale from infirm power to the tune of ₹2754.23 lakh has been adjusted in capital cost by DIA under the head "Receipts and Recoveries". However, the revenue from infirm power as on 3.7.2012 has been reported by the petitioner as ₹3059 lakh. Accordingly, the additional amount of ₹304.77 lakh has been adjusted for arriving at the completion cost. As such, the amount adjusted under the head "Receipt & Recoveries" is arrived at ₹4403.24 lakh.



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Establishment cost for Civil Works

28. Based on the CEA guidelines, the DIA has recommended capitalization of an amount of ₹16791.13 lakh under the head "Establishment" against the amount of ₹30114.42 lakh considered in the Revised Cost Estimates (May, 2014). The observations of DIA in this regard are as under:

"As per CEA guidelines, establishment cost during construction of Chamera-III hydroelectric projects having scattered works and gestation period of more than 6 years, is found out to be ₹167.91 crores against ₹301.15 crores as mentioned in RCE. The same has been updated in capital cost as per consultant"

29. In response, the petitioner has submitted that-

"(a) As all other expenses have been considered on actual basis, the establishment expenditure should also have been considered on actual basis by the consultant as per practice in RCE.

(b) The establishment expenditure is corresponding to the actual deployed manpower for the work and based on govt. approved wage structures for the organization. Even CEA Guidelines for DPR has a provision for actual manpower deployed for the execution / implementation of the Project including any increase at the time of RCE (clause 16.5.6).

(c) The proportionate expenditure of CO and ED Office have been booked as per approved accounting policy of the corporation. It is brought out that all works of Design and Engineering are done indigenously in NHPC and thus the expenditures are justified inter-alia with above CEA provisions (clause 16.5.6).

(d) CEA Guidelines for DPR also states that "The likely increase in Establishment cost during the period of construction on account of revision of pay scale, increase in DA, increment etc. shall be allowed at the time of RCE / completion stage as per actual" (clause 16.5.7) and the pro-rated reduction made on actual expenditure on account of DA increase and wage revision etc by the consultant is not justified. Accordingly, full amount corresponding to this head needs to be considered for capitalization.



(e) Being central PSU, NHPC has to comply all statutory norms and meet social obligation. Such expenditure are also a part of overheads and accordingly, full establishment expenditure needs to be allowed as per actual.

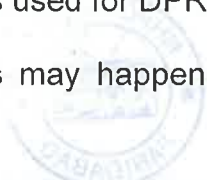
(f) Actual expenditures are worked out after thorough auditing by various Govt authorities and are on actual basis hence needs to be allowed.

(g) More-over, in other Projects like TLDP-III, which has also been vetted by independent agency, complete establishment expenditure has been allowed as per actual.

(h) Further, the components of Chamera-III are widely scattered. The road distance between Dam site to Powerhouse / project head-quarter (HQ) is approximately 24 kms. Due to topographical consideration, remoteness of project components and non-availability of land for project establishment at one location, project had to establish & operate from 3 different locations by establishing small operational establishments i.e. 1st near village Garola located approximately 6 kms. Upstream of Dam site, 2nd at Dharwala near the powerhouse location and 3rd at Karian approximately 23 kms. from powerhouse location. Thus due to remotely located components of the project, topographical constraints and non-availability of sufficient land at one location for establishment at project HQ / township, project had to incur additional expenses during the course of project execution for reason cited above. Since every project and its infrastructural requirements are site specific hence the expenses by the project on its establishment and developments of infrastructural works etc. is very much in order.

(i) In this regard details of the establishment expenditure for the FY 2002-03 onward under various subheads e.g. expenses at project unit & that of support division / offices at regional office & corporate office is also enclosed for reference.

30. The restriction imposed by DIA on "Establishment Cost for Civil works" based on CEA norms used for DPR purposes, does not in our view, seem appropriate. The variations from norms may happen based on actual site conditions, actual manpower deployed, wage



revision during construction period, as happened in the instant case, the actual annual cost indices being different from those considered, change in scope of work, etc. In this regard, we find that even the CEA guidelines indicate that any likely increase in the "Establishment" cost during the construction period on account of wage revision, increase in DA, etc. shall be allowed at the competition stage as per actual. As such, having concluded that no part of the time overrun can be attributable to the petitioner (*para 14 above*), the actual "Establishment Cost for Civil works" incurred by the petitioner i.e. ₹30114.42 lakh has been allowed to be the part of completion cost.

Miscellaneous

31. The DIA has recommended capitalization of an expenditure of ₹3000 lakh under the head "Miscellaneous" based on CEA guidelines (2% of I-Works) as against the total expenditure of ₹5714.09 lakh claimed by the petitioner. However, in the summary table of the final recommendation at page 87, the recommended amount has been shown as ₹4368.17 lakh. In this regard, petitioner has submitted that DIA has reduced cost based on CEA guidelines (2% of I-works) without going into merit of the actual expenditure and has prayed for consideration of the actual expenditure.

32. In this regard, the guidelines of CEA guidelines read as follows:

"16.4.7 O-Miscellaneous

The provisions under this head covers the capital cost & maintenance of Electrification, Water supply, Sewage disposal and drainage works, Recreation, Medical, Fire fighting equipments, Inspection vehicles, School bus, Pay van, Visit of Dignitaries, welfare works etc.

The provision, however, should not exceed.

- i. @3% of the cost of I-Works upto ₹1000 crore limited to ₹20 crore
- ii. @2% of the cost of I-Works upto ₹2000 crore limited to ₹30 crore
- iii. @1.5% of the cost of I-Works greater than ₹2000 crore limited to ₹40 crore



33. We are of the opinion that expenditure on miscellaneous activities/works/assets as listed in CEA guidelines may vary from plant to plant based on site location. As such, the cost restriction suggested by DIA without going into the details of the expenditure, does not appear to be appropriate. It is observed that the petitioner has not submitted such details in the petition. As such, for the purpose of completion cost/ tariff, the Government sanctioned cost with escalation of 5.72% per annum has been considered for the purpose of arriving at the completion cost. Accordingly, an amount of ₹4709 lakh has been allowed as against the Central Government sanctioned cost of ₹3190 lakh.

Audit and Accounts

34. In so far as the expenditure under the "Audit and Accounts" head is concerned, the DIA has recommended ₹977.13 lakh based on CEA guidelines, as against the total expenditure of ₹1695.84 lakh. In this regard, the petitioner has submitted that functions of its Finance wing, compliance with financial guidelines and accounting policy requirements are increasing. It has also submitted that the petitioner is a company listed on stock exchanges and as such its audit requirement has increased. In view of this explanation, the petitioner has submitted that the expenditures incurred on Audit and Accounts is justified and should be allowed in full.

35. In view of the submissions/justification provided by the petitioner and the fact that statutory audit requirements corresponding to the additional time period of 22 months taken in the commissioning of the generating station have increased the actual expenditure on Audit and Accounts, we allow the actual expenditure incurred under the head "Audit and Accounts", to be part of completion cost.



Electrical Charges

36. As regards the expenditure under the head "Electrical", DIA has recommended ₹36012.50lakh based on CEA guidelines as against the total expenditure of ₹41417.46 lakh. The reduction suggested by the DIA is under the sub-head of "Establishment Cost for Civil works" under the head of "Electrical & Mechanical" on the analogy of the expenditure under the main head "Establishment". However, we have already allowed the actual expenditure under the head "Establishment Cost for Civil works" without any reduction. For parity of reasoning, the actual expenditure under the head "Electrical" is allowed in the completion cost of the generating station.

37. In consideration of the above discussions, the following completion cost of the generating station has been allowed subject to truing-up:

	Government Approved Cost	Completion Cost (₹ in lakh)
I-Works		
A-Preliminary	555.00	463.86
B- Land	3688	7350.20
C-Works	21828.06	26543.52
J-Power plant civil works	54220.10	51134.23
K-Buildings	2412.00	3719.62
O-Misc.	3190.00	4709.00
P-Maintenance during construction	825.00	683.80
Q-Special Tools & Plants	203.00	307.00
R-Communication	3980.00	6672.74
X-Environment & Ecology	5362.00	8419.03
Y-Losses on Stock	206.89.00	26.15
Total of I-Works	96470.00	110029.15
II-Establishment	4602.00	30114.42
III-Tools & Plants	483.00	5.02
IV-Suspense	0.00	0.00
V-Receipt & Recoveries	(-) 527.00	(-) 4403.24
Total Direct Charges	101028.00	135745.35
Indirect Charges		
Capitalized value of abatement of Land		
Audit & Account Charges	965.00	1695.84



Total Indirect charges	965.00	1695.84
Total Civil works	101993.00	137441.19
Electrical Works	26604.01	41417.46
Total Cost (Civil+ Electrical)	128597.01	178858.65
Interest During Construction	11376.00	23852.33
Financing Charges	590.00	341.10
Total net cost with IDC & financing charges	140563.01	203052.08

38. Against the estimated completion cost of ₹203052.08 lakh we consider the following capital cost, including normative IDC of ₹8978 lakh as on COD of station as claimed by the petitioner. Accordingly, for the purpose of tariff, the following capital cost has been considered based on the latest balance sheet as on 31.3.2012. The petitioner is directed to submit on affidavit, at the time of truing-up, the actual treatment of normative IDC as carried out in the books of accounts duly authorized by the auditor.

	(₹ in lakh)
Capital cost for the purpose of tariff as on 30.6.2012 (COD of 2 Units)	128351.09
Capital cost for the purpose of tariff as on 4.7.2012 (COD of 3 Units)	192526.64

Initial spares

39. Regulation 8 of the 2009 Tariff Regulations provides for ceiling norms for capitalization of initial spares. These norms in respect of hydro generating stations are as under:

"8 Initial spares: Initial spares shall be capitalized as a percentage of the original project cost subject to following ceiling norms:

(iii) Hydro generating stations- 1.5%

Provided that where the benchmark norms for initial spares have been published as part of the benchmark norms for capital cost under first proviso to clause (2) of regulation 7, such shall apply to the exclusion of the norms specified herein."

40. The petitioner has claimed initial spares amounting to ₹1880 lakh as part of capital expenditure up to the date of commercial operation of the generating station. The claim of

the petitioner works out to 0.93% of the original project cost and is within the permissible ceiling limit. Accordingly, the claim is allowed.

Projected Additional Capital Expenditure

41. Clause (1) of Regulation 9 of the 2009 Tariff Regulations provides as under:-

“Additional Capitalization: (1) The capital expenditure incurred or projected to be incurred, on the following counts within the original scope of work, after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:

- (i) Undischarged liabilities;
- (ii) Works deferred for execution;
- (iii) Procurement of initial capital Spares within the original scope of work, subject to the provisions of Regulation 8;
- (iv) Liabilities to meet award of arbitration or for compliance of the order or decree of a court; and
- (v) Change in Law:

Provided that the details of works included in the original scope of work along with estimates of expenditure, Un-discharged liabilities and the works deferred for execution shall be submitted along with application for determination of tariff.”

42. The break-up of the projected additional capital expenditure claimed by the petitioner from 4.7.2012 to 31.3.2014 under Regulation 9(1)(ii) of the 2009 Tariff Regulations is as under:

	(₹ in lakh)
Projected Additional Capital Expenditure from 4.7.2012 to 31.3.2013 pertaining to original scope of works (Including ₹4904.97 lakh on account of discharge of un-discharged liabilities)	8310.62
Projected Additional Capital Expenditure for 2013-14 pertaining to original scope of works	3138.50
Total Projected Additional Capital Expenditure	11449.12



43. We have in para 37 of this order approved the completion cost of the project as ₹203052.08 lakh, which includes the abovesaid projected additional capital expenditure. As such, the projected additional capital expenditure is allowed for the purpose of tariff.

44. Based on the above, the capital expenditure arrived at for the purpose of tariff on various applicable dates is as under:

	(₹ in lakh)
Capital cost for the purpose of tariff as on 30.6.2012 (2 Units) (a)	128351.09
Capital cost for the purpose of tariff as on 4.7.2012 (3 Units/ Station) (b)	192526.64
Allowed Projected Additional Capital expenditure for the period from 4.7.2012 to 31.3.2013 (c)	8310.62
Opening capital cost as on 1.4.2013 (d) = (b) + (c)	200837.26
Allowed Projected Additional Capital expenditure for the period for 2013-14 (e)	3138.50
Closing Capital cost as on 31.3.2014 (f) = (d) + (e)	203975.76

45. It is pertinent to mention that the approved completion cost of ₹203052.08 lakh based on DIA report does not include the normative IDC of ₹8978 lakh which has been allowed based on deployment of equity in excess of 30% treating the same as normative loan. Accordingly, after including the normative IDC of ₹8978 lakh, the completion cost of the project works out to ₹212030.08 lakh. As such, the closing capital cost of ₹203975.76 lakh as on 31.3.2014 is less than the completion cost including normative IDC.

Debt- Equity Ratio

46. Regulation 12 of the 2009 Tariff Regulations provides as under:-

"12. Debt-Equity Ratio (1) For a project declared under commercial operation on or after 1.4.2009, if the equity actually deployed is more than 30% of the capital cost, equity in excess of 30% shall be treated as normative loan:

Provided that where equity actually deployed is less than 30% of the capital cost, the actual equity shall be considered for determination of tariff:

Provided further that the equity invested in foreign currency shall be designated in Indian rupees on the date of each investment.

Explanation- The premium, if any, raised by the generating company or the transmission licensee, as the case may be, while issuing share capital and investment of internal resources created out of its free reserve, for the funding of the project, shall be reckoned as paid up capital for the purpose of computing return on equity, provided such premium amount and internal resources are actually utilised for meeting the capital expenditure of the generating station or the transmission system.

(2) In case of the generating station and the transmission system declared under commercial operation prior to 1.4.2009, debt-equity ratio allowed by the Commission for determination of tariff for the period ending 31.3.2009 shall be considered.

(3) Any expenditure incurred or projected to be incurred on or after 1.4.2009 as may be admitted by the Commission as additional capital expenditure for determination of tariff, and renovation and modernization expenditure for life extension shall be serviced in the manner specified in clause (1) of this regulation.”

47. Based on the gross block arrived at, the debt and equity on the dates of commercial operation and 31.3.2014 have been considered in the normative ratio of 70:30 as follows:

(₹ in lakh)

	Capital Structure as on			
	30.6.2012 (2 Units)	4.7.2012 (3 Units)	31.3.2013 (3 Units)	31.3.2014 (3 Units)
Debt	89845.76	134768.65	140586.08	142783.03
Equity	38505.33	57757.99	60251.18	61192.73
Total	128351.09	192526.64	200837.26	203975.76

Return on Equity

48. Regulation 15 of the 2009 Tariff Regulations provides as under:-

“15. (1) Return on equity shall be computed in rupee terms, on the equity base determined in accordance with regulation 12.

(2) Return on equity shall be computed on pre-tax basis at the base rate of 15.5% for thermal generating stations, transmission system and run of the river generating station, and 16.5% for the storage type generating stations including pumped storage hydro generating stations and run of river generating station with pondage and shall be grossed up as per clause (3) of this regulation:

Provided that in case of projects commissioned on or after 1st April, 2009, an additional return of 0.5% shall be allowed if such projects are completed within the timeline specified in **Appendix-II**:

Provided further that the additional return of 0.5% shall not be admissible if the project is not completed within the timeline specified above for reasons whatsoever.



(3) The rate of return on equity shall be computed by grossing up the base rate with the Minimum Alternate/Corporate Income Tax Rate for the year 2008-09, as per the Income Tax Act, 1961, as applicable to the concerned generating company or the transmission licensee, as the case may be:

(4) Rate of return on equity shall be rounded off to three decimal points and be computed as per the formula given below:

$$\text{Rate of pre-tax return on equity} = \text{Base rate} / (1-t)$$

Where t is the applicable tax rate in accordance with clause (3) of this regulation.

(5) The generating company or the transmission licensee as the case may be, shall recover the shortfall or refund the excess Annual Fixed charge on account of Return on Equity due to change in applicable Minimum Alternate/ Corporate Income Tax Rate as per the Income Tax Act, 1961 (as amended from time to time) of the respective financial year directly without making any application before the Commission;

Provided further that Annual Fixed charge with respect to the tax rate applicable to the generating company or the transmission licensee, as the case may be, in line with the provisions of the relevant Finance Acts of the respective financial year during the tariff period shall be trued up in accordance with Regulation 6 of these regulations".

49. Accordingly, Return on Equity has been computed as follows:

	(₹ In lakh)		
	30.6.2012 to 3.7.2012 (2 Units)	4.7.2012 to 31.3.2013 (3 Units)	1.4.2013 to 31.3.2014 (3 Units)
Gross Notional Equity	38505.33	57757.99	60251.18
Addition due to Additional Capital Expenditure	0.00	2493.19	941.55
Closing Equity	38505.33	60251.18	61192.73
Average Equity	38505.33	59004.59	60721.95
Rate of ROE (pre-tax)	15.500%	15.832%	16.500%
Tax rate for the year 2008-09 (MAT)	11.330%	11.330%	11.330%
Rate of Return on Equity	17.481%	17.855%	18.608%
Return on Equity	73.76	7,822.11	11299.34

Interest on Loan

50. Regulation 16 of the 2009 Tariff Regulations provides as under:-

"16. **Interest on loan capital** (1) The loans arrived at in the manner indicated in regulation 12 shall be considered as gross normative loan for calculation of interest on loan.

(2) The normative loan outstanding as on 1.4.2009 shall be worked out by deducting the cumulative repayment as admitted by the Commission up to 31.3.2009 from the gross normative loan.

(3) The repayment for the year of the tariff period 2009-14 shall be deemed to be equal to the depreciation allowed for that year:

(4) Notwithstanding any moratorium period availed by the generating company or the transmission licensee, as the case may be the repayment of loan shall be considered from the first year of commercial operation of the project and shall be equal to the annual depreciation allowed.

(5) The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year applicable to the project:

Provided that if there is no actual loan for a particular year but normative loan is still outstanding, the last available weighted average rate of interest shall be considered:

Provided further that if the generating station or the transmission system, as the case may be, does not have actual loan, then the weighted average rate of interest of the generating company or the transmission licensee as a whole shall be considered.

(6) The interest on loan shall be calculated on the normative average loan of the year by applying the weighted average rate of interest.

(7) The generating company or the transmission licensee, as the case may be, shall make every effort to re-finance the loan as long as it results in net savings on interest and in that event the costs associated with such re-financing shall be borne by the beneficiaries and the net savings shall be shared between the beneficiaries and the generating company or the transmission licensee, as the case may be, in the ratio of 2:1.

(8) The changes to the terms and conditions of the loans shall be reflected from the date of such re-financing.

(9) In case of dispute, any of the parties may make an application in accordance with the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999, as amended from time to time, including statutory re-enactment thereof for settlement of the dispute:

Provided that the beneficiary or the transmission customers shall not withhold any payment on account of the interest claimed by the generating company or the transmission licensee during the pendency of any dispute arising out of re-financing of loan."

51. In accordance with the above provisions, interest on loan has been calculated as under:

	(₹ in lakh)		
	30.6.2012 to 3.7.2012	4.7.2012 to 31.3.2013	1.4.2013 to 31.3.2014
	(2 Units)	(3 Units)	(3 Units)
Gross Normative Loan	89845.77	134768.65	140586.08
Cumulative Repayment	0.00	71.55	7499.27



Net Loan-Opening	89845.77	134697.10	133086.81
Repayment during the year	71.55	7427.72	10295.31
Addition due to Additional Capitalization	0.00	5817.43	2196.95
Net Loan-Closing	89774.22	133086.81	124988.46
Average Loan	89809.99	133891.96	129037.64
Weighted Average Rate of Interest	7.13%	7.13%	9.42%
Interest on Loan	70.14	7084.81	12154.45

Depreciation

52. Regulation 17 of the 2009 Tariff Regulations provides as under:-

*"17. **Depreciation** (1) The value base for the purpose of depreciation shall be the capital cost of the asset admitted by the Commission.*

(2) The salvage value of the asset shall be considered as 10% and depreciation shall be allowed up to maximum of 90% of the capital cost of the asset.

Provided that in case of hydro generating stations, the salvage value shall be as provided in the agreement signed by the developers with the State Government for creation of the site;

Provided further that the capital cost of the assets of the hydro generating station for the purpose of computation of depreciable value shall correspond to the percentage of sale of electricity under long-term power purchase agreement at regulated tariff.

(3) Land other than the land held under lease and the land for reservoir in case of hydro generating station shall not be a depreciable asset and its cost shall be excluded from the capital cost while computing depreciable value of the asset.

(4) Depreciation shall be calculated annually based on Straight Line Method and at rates specified in Appendix-III to these regulations for the assets of the generating station and transmission system:

Provided that, the remaining depreciable value as on 31st March of the year closing after a period of 12 years from date of commercial operation shall be spread over the balance useful life of the assets.

(5) In case of the existing projects, the balance depreciable value as on 1.4.2009 shall be worked out by deducting the cumulative depreciation as admitted by the Commission up to 31.3.2009 from the gross depreciable value of the assets.

(6) Depreciation shall be chargeable from the first year of commercial operation. In case of commercial operation of the asset for part of the year, depreciation shall be charged on pro rata basis."

53. The weighted average rate of depreciation of 5.015%, calculated as above, has been considered for the calculation of depreciation. Depreciation allowed is as under:

	(₹ in lakh)		
	30.6.2012 to 3.7.2012	4.7.2012 to 31.3.2013	1.4.2013 to 31.3.2014
	(2 Units)	(3 Units)	(3 Units)
Opening Gross Block	128351.09	192526.64	200837.26
Additional capital expenditure during the period	0.00	8310.62	3138.50
Closing gross block	128351.09	200837.26	203975.76
Average gross block	128351.09	196681.95	202406.51
Rate of Depreciation	5.09%	5.09%	5.09%
Depreciable Value	115515.98	177013.76	182165.86
Remaining Depreciable Value	115515.98	176942.21	174666.59
Depreciation	71.55	7427.72	10295.31

O&M expenses

54. O&M expenses of new hydro generating station are governed by Regulation 19 (f) (v) of the 2009 Tariff Regulations, which provides as under:

"In case of hydro generating station declared under commercial operation on or after 1.4.2009, operation and maintenance expenses shall be fixed at 2% of the original project cost (excluding rehabilitation & resettlement works) and shall be subject to annual escalation of 5.72% per annum for subsequent years."

55. As per Regulation 3 (29) of the 2009 Tariff Regulation, the original project cost is defined as under:

"original project cost' means the capital expenditure incurred by the generating company or the transmission licensee, as the case may be, within the original scope of the project up to the cut-off date as admitted by the Commission"

56. Accordingly, the following O&M expenses have been worked out, after deducting R&R cost of ₹1520.00 lakh submitted by the petitioner:

	(₹ in lakh)	
	30.6.2012 to 3.7.2012	4.7.2012 to 31.3.2013
Allowed project cost for the purpose of tariff	128351.09	203975.76
Less: R&R cost	1013.33 (pro-rata for two units i.e. 1520 X 2/3)	1520
Capital cost for the purpose of O & M	127337.76	202455.76
Annualized O & M expenses @ 2% of capital cost	2546.76	4049.12
O&M expenses (Pro rata)	27.91	3006.33



57. After escalation of annualized O&M expense of ₹4049.12 lakh at the rate of 5.72%, the O&M expenses for the period 2013-14 works out to ₹4280.72 lakh.

Interest on Working Capital

58. The petitioner is entitled to claim interest on working capital as per the 2009 Tariff Regulations. The components of the working capital and the petitioner's entitlement to interest thereon are discussed hereunder:

- (i) **Receivables:** As per Regulation 18(1) (c) (i) of the 2009 Tariff Regulations, receivables as a component of working capital will be equivalent to two months' of fixed cost. The petitioner has claimed the receivables on the basis of 2 months' Annual Fixed Charges claimed in the petition. In the tariff being allowed, receivables have been worked out on the basis of 2 months' Annual Fixed Charges as under:

(₹ in lakh)		
30.6.2012 to 3.7.2012	4.7.2012 to 31.3.2013	1.4.2013 to 31.3.2014
(2 Units)	(3 Units)	(3 Units)
41.64	4336.86	6507.19

- (ii) **Maintenance Spares:** Regulation 18 (1) (c) (ii) of the 2009 Tariff Regulations provides for maintenance spares @ 15% per annum of the O & M expenses as part of the working capital. The value of maintenance spares has accordingly been worked out as detailed below:

(₹ in lakh)		
30.6.2012 to 3.7.2012	4.7.2012 to 31.3.2013	1.4.2013 to 31.3.2014
(2 Units)	(3 Units)	(3 Units)
4.19	450.95	642.11

- (iii) **O&M Expenses :** Regulation 18(1) (c) (iii) of the 2009 Tariff Regulations provides for operation and maintenance expenses for one month to be included in the

working capital. The petitioner has claimed O&M expenses for 1 month for the year 2013-14. This has been considered in the working capital as follows:

(₹ in lakh)

30.6.2012 to 3.7.2012	4.7.2012 to 31.3.2013	1.4.2013 to 31.3.2014
(2 Units)	(3 Units)	(3 Units)
2.33	250.53	356.73

- (iv) **Rate of interest on working capital** : Regulation 18(3)(ii) of the 2009 Regulations provides that SBI Base Rate plus 350 basis points as on 1.7.2010 or as on 1st April of the year in which the generating station or a unit thereof or the transmission system, as the case may be, is declared under commercial operation, whichever is later, for the units or station whose date of commercial operation lies between the period 1.7.2010 to 31.3.2014 is to be considered for the purpose of Interest in Working Capital. SBI Base Rate as on 1.4.2012 was 10%. Thus the rate of interest on working capital of 13.50% has been considered in tariff.

59. Necessary computations in support of interest on working capital are appended below:

(₹ in lakh)

	30.6.2012 to 3.7.2012	4.7.2012 to 31.3.2013	1.4.2013 to 31.3.2014
	(2 Units)	(3 Units)	(3 Units)
Maintenance Spares	4.19	450.95	642.11
O & M expenses	2.33	250.53	356.73
Receivables	41.64	4336.86	6507.19
Total	48.16	5038.34	7506.02
Interest on Working Capital @ 13.50%	6.50	680.18	1,013.31

60. The Fixed Charges worked out for the generating station is summarized as under:

(₹ in lakh)

	30.6.2012 to 3.7.2012	4.7.2012 to 31.3.2013	1.4.2013 to 31.3.2014
	(2 Units)	(3 Units)	(3 Units)
Return on Equity	73.76	7822.11	11299.34



Interest on Loan	70.14	7084.81	12154.45
Depreciation	71.55	7427.72	10295.31
Interest on Working Capital	6.50	680.18	1013.31
O & M Expenses	27.91	3006.33	4280.72
Total	249.86	26021.15	39043.13

61. The audited capital cost on the date of commissioning of each unit will be considered by the Commission at the time of truing up of tariff of the generating station for the said period, in terms of Regulation 6 of the Tariff Regulations 2009.

Normative Annual Plant Availability Factor

62. Clause (1) of Regulation 27 of the 2009 Tariff Regulations specifies the Normative Annual Plant Availability Factor (NAPAF) for hydro generating stations as under:

"(i) Storage and Pondage type plants with head variation between Full Reservoir Level (FRL) and Minimum Draw Down Level (MDDL) of up to 8%, and where plant availability is not affected by silt: 90%

(ii) Storage and Pondage type plants with head variation between FRL and MDDL of more than 8%, where plant availability is not affected by silt : Plant-specific allowance to be provided in NAPAF for reduction in MW output capability as reservoir level falls over the months. As a general guideline the allowance on this account in terms of a multiplying factor may be worked out from the projection of annual average of net head, applying the formula:

(Average head / Rated head) + 0.02

Alternatively in case of a difficulty in making such projection, the multiplying factor may be determined as:

(Head at MDDL/Rated head) x 0.5 + 0.52

(iii) Pondage type plants where plant availability is significantly affected by silt: 85%.

(iv) Run-of-river type plants: NAPAF to be determined plant-wise, based on 10-day design energy data, moderated by past experience where available/relevant.

(2) A further allowance may be made by the Commission in NAPAF determination under special circumstances, e.g. abnormal silt problem or other operating conditions, and known plant limitations."

63. The petitioner has sought relaxation of NAPAF to 80% (after relaxation of 5%) on the anticipation that the plant operation is likely to be affected by higher silt content. The petitioner has submitted that based on the sedimentation study, silt data collected during

the period from May, 2003 to December 2010, Petrographic analysis of the water sample, recommendation of M/s ALSTOM regarding operation of the turbine in silt conditions and the past performance of adjoining hydro power stations, namely Chamera-II and Bairasiul, it is reasonably anticipated that the generating station is likely to be significantly affected by silt and therefore, prayed that NAPA F may be fixed after allowing 5% allowance in NAPA F for high silt operating conditions. Thus, it has prayed that NAPA F for the generating station may be considered as 80%.

64. We have considered the submissions of the petitioner. On scrutiny, it is noticed that the petitioner has not submitted any justification to establish through empirical data, the details of the number of days/hours in a year during which the operation of the generating station is likely to be affected due to the high silt conditions. We have analyzed the actual PAF data of Chamera –II and Bairasiul hydro power stations of the petitioner, on which reliance has been placed, for the past 3 years and the actual PAF (%) is as given hereunder:

	BairaSiul HEP	Chamera-II HEP
2011-12	97	98
2012-13	99	95
2013-14	96	93

65. It emerges from the above data that the actual PAF achieved for Bairasiul and Chamera-II hydro power stations is more than 90%. This belies the petitioner's plea for relaxation of NAPA F based on the past performance of adjoining power stations, namely Chamera-II and Bairasiul hydro power stations. Under these circumstances, we do not allow the prayer of the petitioner for relaxation in NAPA F of the generating station. However, the petitioner is at liberty to approach the Commission for relaxation in NAPA F at



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the time of truing-up on the basis of the actual performance data of the generating station for years 2012-13 and 2013-14.

Free power to Home State

66. The Ministry of Power, GOI has allocated power amongst the beneficiaries vide Notification no. 10/3/2003-NHPC (volume-II) dated 27.3.2012. The respondent, Himachal Pradesh has been allocated a share of 16.356% which includes 13% free power, out of which 12% free power is for the Home State and the additional 1% is for Local Area Development Fund (LADF). The home state is to provide matching 1% from its 12% free power towards LADF corpus.

Annual Design Energy

67. The Month-wise Design Energy approved by CEA corresponding to 90% dependable year is given in the following table:

Month	Unit	Design Energy (Million Units)
April	I	19.41
	II	28.12
	III	33.01
May	I	44.71
	II	52.67
	III	57.93
June	I	52.67
	II	52.67
	III	49.13
July	I	51.29
	II	52.67
	III	57.93
August	I	52.67
	II	52.67
	III	57.93
September	I	46.57
	II	39.12
	III	34.09
October	I	29.63
	II	24.95

	III	24.21
November	I	19.67
	II	17.89
	III	15.29
December	I	13.73
	II	12.69
	III	11.63
January	I	11.09
	II	9.83
	III	9.77
February	I	9.14
	II	9.23
	III	6.38
March	I	9.70
	II	15.68
	III	22.40
Total		1108.17

68. The petitioner has submitted that considering 2.85 cumecs release of water (15% of average lean months inflows) to sustain aquatic life in the downstream for environmental consideration as per notification issued by the Govt. of Himachal Pradesh, Department of Pollution Control vide No. PC-F (2)-1/2005 dated 9.9.2005, the annual design energy of the generating station works out to 1086.37 MUs. Since the design energy of 1108.17 MUs has been approved by CEA after proper vetting, any modifications in design energy for any reason whatever would require the approval of CEA. Accordingly, we are not inclined to allow the modification in the design energy approved by CEA. However, the petitioner may approach CEA seeking approval of the modified design energy of 1086.37 MUs and thereafter approach the Commission for consideration.

Energy Charge

69. The monthly energy charge shall be computed in accordance with Regulation 22 of the 2009 Tariff Regulations.



Application Fee and Publication Expenses

70. The petitioner has sought reimbursement of filing fee of and also the publication expenses. The petitioner shall be entitled for reimbursement of fee directly from the respondent in accordance with Regulation 42A of the 2009 Tariff Regulations. Similarly, the petitioner shall also be entitled to recover the publication expenses incurred in connection with the present petition and any other statutory charges paid by it. The petitioner shall also be entitled to recover other statutory expenses in accordance with the 2009 Tariff Regulations.

71. The fixed charges approved as above shall be recovered by the petitioner after adjustment of the provisional tariff recovered in terms of the Commission's order dated 13.8.2012 as per Regulation 5(3) of the 2009 Tariff Regulations.

73. Petition No. 26/GT/2013 is disposed of in terms of the above.

Sd/-
(A.K.Singhal)
Member

Sd/-
(Gireesh B Pradhan)
Chairperson



ANNEXURE-G



फोन: 011-26105978 फेक्स: 011-26108125

भारत सरकार
Govt. of India

केन्द्रीय विद्युत प्राधिकरण
Central Electricity Authority



[ISO: 9001-2008]

जल विद्युत परियोजना मूल्यांकन-I प्रभाग
Hydro Project Appraisal-I Division

सप्तम तल, सेवा भवन, आर.के.पुरम, नई दिल्ली -110066
7th Floor, Sewa Bhawan (N), RK Puram, New Delhi-110066

विषय: Revised Cost Estimate at Completion Level of Chamera-III HE Project (231 MW) in Himachal Pradesh by M/s NHPC Ltd.

1.0 Background:

1.1 Chamera-III HE Project (231 MW) is located on river Ravi, upstream of Chamera-II HE Project (300 MW) in Chamba District of Himachal Pradesh. The dam is located at village Khara Mukh 250 m downstream of the confluence of river Ravi and Tundah Nala. The project envisaged as a run-of-river development. The project involves construction of 68 m high concrete gravity dam, 15.93 km long, 6.5 m dia. horse shoe shaped HRT. An underground power house has been proposed at village Churi with the installed capacity of 231 MW having 3 Nos. Francis Turbine Generating units each of 77 MW operating under rated head of 200 m. The annual generation in a 90% dependable year with 95% machine availability is 1108.17 MU.

An agreement was signed between Govt. of Himachal Pradesh and M/s. NHPC Ltd. on 05.07.2001 for execution of the project in Central Sector through NHPC.

1.2 Concurrence/Techno-Economic Clearance of Chamera-III HE Project (231 MW)

DPR of Chamera-III HE Project with an installed capacity of 231 MW was accorded Techno-Economic Clearance (TEC) by CEA vide letter dated 10.10.2003 at an estimated cost of Rs.1364.01 crores including IDC & FC of Rs.131.32 crores at April, 2003 price level. The summary of estimated cost is given below:

(Rs. Crores)

Description	April, 2003 PL
Civil Works	979.68
E&M works	235.47 + 3.708 million US\$
Total Hard Cost	1215.15 + 3.708 million US\$
IDC & FC	131.32
Total Project Cost	1346.47 + 3.708 million US\$
Total Project Cost (INR)	1364.01

1.3 Ministry of Power, Government of India conveyed the CCEA sanction to the Chamera-III HE Project vide letter dated 01.09.2005 for an amount of Rs.1405.63 crores including IDC & FC of Rs.119.66 crores at February, 2005 price level. The break-up is given below:

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Description	February, 2005 PL (Rs. Crores)
Civil Works	1019.93
E&M works	266.04
Total Hard Cost	1285.97
IDC & FC	119.66
Total Project Cost	1405.63

1.4 NHPC divided the work into 3 packages viz. Lot-1: Civil works, Lot-2: HM works & Lot-3: E&M works and awarded the same as given below:

	Package	Contractor	Cost (RS. in Crore)	Date of Award	Date of Completion
Lot-1	Civil works	M/s. HCC	504.87	21.09.2005	16.04.2010
Lot-2	HM works	M/s. Om Metals	74.71	26.07.2007	15.08.2010
Lot-3	E&M works	M/s. ALstom	251.90	23.01.2007	17.07.2010

1.5 Project has been commissioned and declared under commercial operation w.e.f. 04.07.2012.

2.0 Submission of Revised Cost Estimate at Completion level by M/s. NHPC Ltd.

2.1 NHPC Ltd. vide their letter dated 05.05.2014 submitted Revised Cost Estimate at Completion level amounting to Rs.2049.44 crores (including IDC of Rs.238.52 crores & FC of Rs.3.41 crores) for examination and vetting and providing views/observations on the same. The break-up of Completion Cost is given below:

(Rs. Crores)		
Description	CCEA sanctioned cost at Feb., 2005 PL	RCE submitted by NHPC Ltd. at Completion Level
Civil Works	1019.93	1393.33
E&M works	266.04	414.18
Total Hard Cost	1285.97	1807.51
IDC & FC	119.66	241.93
Total Project Cost	1405.63	2049.44

2.2 The Revised Cost of E&M works at Completion level have been modified and submitted by NHPC vide their letters dated 10.09.2014 and 05.11.2014 respectively for an amount of Rs.41285.15 lakhs (Rs.412.85 crores). The break-up of modified Revised Cost at Completion level is as under:

(Rs. Crores)		
Description	CCEA sanctioned cost at Feb., 2005 PL	RCE submitted by NHPC Ltd. at Completion Level
Civil Works	1019.93	1393.33
E&M works	266.04	412.85
Total Hard Cost	1285.97	1806.18
IDC & FC	119.66	241.93
Total Project Cost	1405.63	2048.11

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3.0 Submission of Proposal of Memorandum of changes by NHPC Ltd.

As per Memorandum of changes submitted by NHPC Ltd. vide letter dated 24.11.2014, it is stated that changes have been carried out in the constructed structures parameters like diversion tunnel length, dam base, EDA, tunnel spillway, desilting arrangement, surge shaft, pressure shaft length, power house & transformer.

4.0 Examination of Revised Cost Estimate at Completion level:

4.1 The Revised Cost Estimate at Completion level was forwarded to HE&TD, SP&PA, TCD & F&CA of CEA and PAO of CWC vide HPA letter dated 12.05.2014 for examination and vetting of design/ cost related aspects of E&M and Civil & HM Works of the project.

The project has already been commissioned. The scheme was examined in respect of changes in the design parameters of constructed structures from that in the CEA/CWC approved DPR.

Since the revised cost estimates at completion level comprises of already incurred expenditure and CEA has no mechanism to examine such a fait accompli expenditure. The responsibility of authenticity and correctness of expenditure indicated in the RCE lies with the project developer. However, the analysis of RCE at completion level is given in the following para No. 4.5.

4.2 Examination of Civil aspects by CWC:

CWC vide their letter U.O. No. 29/74/2011/CA(N)/505 dated 10.06.2014 have informed that as decided earlier that the completion cost will not be examined by them. However, copies of the above proposal have been forwarded to design formation of CWC for their views/ clearance.

4.2.1 Examination of Memorandum on Design changes in Civil structures by Gate Design Directorate of CWC:

The Proposal of changes/modification made in the design of Civil works while executing the project submitted by NHPC Ltd. have been examined and changes accepted as far as provisions of the Gates & Hoisting equipments is concerned and conveyed vide letter dated 04.12.2014.

4.2.2 Examination of technical deviations in RCE at completion level of Civil works by CMDD-NW&S Directorate of CWC:

The Proposal of technical deviations undertaken in tunnel spillway to spillway channel and flip bucket to hydraulic type stilling basin of Civil works and RCE at completion level submitted by NHPC Ltd. have been examined and technically cleared as far as dam and the spillway component is concerned and conveyed vide letter dated 24.12.2014.

4.2.3 Examination of Memorandum on Design changes in RCE at completion level of Civil works by HCD (NW&S) Directorate of CWC:

The Proposal of technical deviations undertaken in de-silting chamber, surge shaft, pressure shaft and power house complex of Civil works and RCE at completion level

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submitted by NHPC Ltd. have been examined and cleared by HCD(NW&S), Directorate CWC vide letter dated 22.04.2016. However, CWC suggested that project authority shall ensure the proper functioning of various components of the project.

4.3 Examination of E&M works by HE&TD Division of CEA:

The Revised Cost Estimate at Completion level have been examined in respect of E&M design aspects and BOQ by HE&TD Division of CEA and clearance given vide letters dated 03.12.2014 and 06.04.2016 respectively.

4.4 Examination of Memorandum on Design changes in Power Evacuation system by SP&PA Division of CEA:

The Revised Cost Estimate at Completion level have been examined by SP&PA Division of CEA in respect of "220 kV Substation equipments & Aux. equipments and services for switchyard" from power evacuation point of view and there is no change. SP&PA Division has no comments to offer and conveyed vide letter dated 01.01.2015.

4.5 Analysis of Completion Cost submitted by NHPC and observations of CEA)

- a) Details of cost sanctioned by CCEA at Feb., 2005 PL, awarded cost and revised cost estimate at completion level submitted by NHPC are as follows :

(Rs. Crores)

Item	CCEA sanctioned cost at Feb., 2005 PL	Awarded Cost	Completion Cost submitted by NHPC
I. Civil & HM Works :			
A. Main Contract Works:			
i). Main Civil Works (Package)	964.70	504.87	1114.55
ii). Main HM Works (Package)		74.71	
iii). Main E&M Works (Package)	230.57	236.32	311.07
Total (Main Contract Works)	1195.27	815.90	1425.62
B. Other (Non-package) Works			
i). Other Civil &HM Works	55.23		278.78
ii). Other E&M Works	35.47	15.58	101.78
Total (Non-package Works)	90.70	15.58	380.56
Hard Cost	1285.97	831.48	1806.18
IDC & FC	119.66	-	241.93
Total Project Cost	1405.63	831.48	2048.11

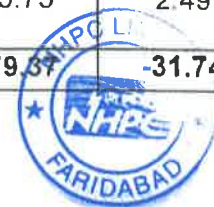
- b) Details of main contract works awarded cost, corresponding sanctioned cost at Feb., 2005 PL and variation is given below :

(Rs. Crores)

Item	CCEA sanctioned cost at Feb., 2005 PL	Awarded Cost	Variation in awarded cost w.r.t sanctioned cost	
Main Civil Works (Package)	964.70	504.87		
Main HM Works (Package)		74.71		
Total Civil & HM Works	964.70	579.58	-385.12	-39.92%
Main E&M Works (Package)	230.57	236.32	5.75	2.49%
Total	1195.27	815.90	-379.37	-31.74%

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The Civil works were awarded by NHPC at 39.92% lower cost than the corresponding sanctioned cost. The E&M works were awarded at 2.49% higher cost than the corresponding sanctioned cost.

- c) Details of main contract works awarded cost, corresponding revised cost estimate at completion level submitted by NHPC and variation is given below :

(Rs. Crores)

Item	Awarded Cost	Submitted cost at completion level	Variation in submitted completion cost w.r.t awarded cost	
Main Civil Works (Package)	504.87	1114.55		
Main HM Works (Package)	74.71			
Total Civil & HM Works	579.58	1114.55	534.97	92.30%
Main E&M Works (Package)	236.32	311.07	74.75	31.63%
Total	815.90	1425.62	609.72	74.73%

There is an increase of 74.73% in corresponding submitted cost at completion level comparing it with the awarded cost.

- d) Details of sanctioned cost at Feb., 2005 and revised cost estimate at completion level submitted by NHPC and variation are given below :

(Rs. Crores)

Item	CCEA sanctioned cost at Feb., 2005 PL	Submitted cost at completion level	Variation in submitted completion cost w.r.t Sanctioned cost	
Civil & HM Works :				
Main Civil & HM Works (Package)	964.70	1114.55	149.85	15.53%
Other Civil & HM Works(Non-package)	55.23	278.78	223.55	404.76%
Total Civil Works	1019.93	1393.33	373.40	36.61%
E&M Works :				
Main E&M Works (Package)	230.57	311.07	80.50	34.91%
Other E&M Works (Non- package)	35.47	101.78	66.31	186.95%
Total E&M Works	266.04	412.85	146.81	55.18%
Hard Cost	1285.97	1806.18	520.21	40.45%
IDC & FC	119.66	241.93	122.27	102.18%
Total Project Cost	1405.63	2048.11	642.48	45.71%

There is an increase of 45.71% in submitted project cost at completion level comparing it with the CCEA sanctioned project cost (at Feb., 2005 PL).

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Reason-wise quantification of variation i.e. Rs.642.48 crores is given below:

	Civil works	E&M works	IDC & FC	Total	%
Price escalation	269.57	86.08	0	355.65	25.30%
Exchange Rate variation (ERV)	1.88	18.27	0	20.15	1.43%
Change in scope	0	0.60	0	0.60	0.04%
Addition/deletion	41.57	0	0	41.57	2.96%
Over/Under estimation	94.43	42.06	122.27	258.76	18.41%
Change in Design/Quantity	-59.90	0	0	-59.90	-4.26%
Statutory Levies	13.17	2.80	0	15.97	1.14%
Others Causes	12.68	-3.00	0	9.68	0.69%
Total	373.40	146.81	122.27	642.48	45.71%

This issues with the approval of competent authority.

शिवशंकर
04.5.16
(श्रवण कुमार)

निदेशक (एचपीए-1)

ई-मेल: dirhpa3@gmail.com

Joint Secretary (Hydro), MOP, Shram Shakti Bhawan, Rafi Marg, New Delhi-110001

क्रमांक : एन.आर./201/17/2016/HPA-I/194-202

दिनांक : 4 /05/2016

Copy to :

1. Chief Engineer (TCD), CEA
2. Chief Engineer (SP&PA-I), CEA
3. Chief Engineer (F&CA), CEA
4. Director (PAC), CEA
5. Director, (HCD (NW&S)/Gate Design (NW&S)/CMDD (NW&S), CWC
6. General Manager (Planning), NHPC Limited, NHPC Office Complex, Sector-33, Faridabad, Haryana-121003

Ms Jyoti Singh
AD (HPA-I)

S20
4/5

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Speed Post

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Wt:1140gms
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<Dial 1800 266 6868>



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PIN:180001, Jammu HD
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