

# माननीय केंद्रीय विद्युत नियामक आयोग, नई दिल्ली के समक्ष

याचिका सं. 321/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, 2014 के विनियम 7(4) और 14 के अंतर्गत **चमेरा-III विद्युत स्टेशन** के संबंध में 2014-19 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 : 10.09.2018

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)

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, 2014 के विनियम 7(4) और 14 के अंतर्गत याचिका

याचिकाकर्ता द्वारा आदरपूर्वक निम्नलिखित तथ्य प्रस्तुत किए जाते हैं :-

- I. एनएचपीसी लिमिटेड, जिसे एतदपश्चात 'एनएचपीसी' कहा गया है, कंपनी अधिनियम, 1956 के अर्थ के भीतर भारत सरकार की एक कंपनी है। इसके अतिरिक्त, यह विद्युत अधिनियम, 2003 की धारा 2(28) के अंतर्गत यथा परिभाषित किए अनुसार एक 'उत्पादन कंपनी' है।
- II. एनएचपीसी ने चमेरा-III विद्युत स्टेशन का निर्माण किया है और यह 04.07.2012 से इसके वाणिज्यिक प्रचालन प्रारंभ होने से उक्त का प्रचालन तथा अनुरक्षण कर रहा है।

इस विद्युत स्टेशन से उत्पन्न विद्युत की आपूर्ति उत्तरी क्षेत्र में विभिन्न बल्क विद्युत लाभार्थियों/उपभोक्ताओं/ अग्रवर्ती उपयोगिताओं को की जा रही है।

- III. माननीय आयोग ने याचिका सं. 26/जीटी/2013 में दिए गए दिनांक 24.03.2015 के आदेश के माध्यम से 2019-14 की अवधि के लिए परियोजना की अनुमानित पूंजीगत लागत के आधार पर टैरिफ (अनंतिम) की अनुमति दी है।
- IV. सीईआरसी (टैरिफ के निबंधन और शर्तें) विनियम, 2014 की अधिसूचना के बाद, याचिकाकर्ता ने संशोधित याचिका सं. 194/जीटी/2015 और याचिका सं. 249/जीटी/2014 को क्रमशः 2009-14 और 2014-19 की अवधि के लिए प्रस्तुत किया था। 2009-14 की अवधि के लिए याचिका सांविधिक लेखापरीक्षक द्वारा विधिवत लेखापरीक्षा किए तुलन-पत्र के अनुसार वास्तविक व्यय पर आधारित थी, जबकि 2014-19 की अवधि के लिए याचिका अनुमानित पूंजीगत व्यय सहित परियोजना की प्रक्षेपित पूंजीगत लागत पर आधारित थी।
- V. विषयगत याचिका सं. 194/जीटी/2015 और याचिका सं. 249/जीटी/2014 को माननीय आयोग द्वारा अपने दिनांक 06.02.2017 के आदेश के अनुसार भारत सरकार द्वारा अनुमोदित आरसीई की आवश्यकता के चलते याचिका में की गई प्रार्थना पर विचार किए बिना खारिज कर दिया गया था। दिनांक 06.02.2017 के आदेश की प्रति अनुबंध-I 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 ही अवधि हेतु टैरिफ के समायोजन और 2014-19 की अवधि हेतु टैरिफ के निर्धारण के लिए नई याचिका के साथ आयोग से संपर्क करने के लिए याचिकाकर्ता को स्वतंत्रता देने के साथ, इस याचिका के निपटान के लिए बाध्य हैं...। ”

- VI. अंतिम टैरिफ के अभाव में, याचिकाकर्ता माननीय आयोग द्वारा 2012-14 की अवधि के लिए याचिका सं. 26/जीटी/2013 में दिनांक 24.03.2015 के आदेश में अनुमेय टैरिफ पर ऊर्जा बिल तैयार कर रहा है। यह सीईआरसी टैरिफ विनियम के विनियम 7(8)(i) के अनुसार है, जिसका पाठ निम्नवत है :
- “उत्पादक कंपनी या ट्रांसमिशन लाइसेंसधारक, जैसा भी मामला हो, लाभार्थियों या ट्रांसमिशन ग्राहकों/ डीआईसी को आयोग द्वारा अनुमोदित टैरिफ पर और 1.4.2014 से शुरू होने वाली अवधि के लिए 31.3.2014 को लागू विनियमों के अनुसार, आयोग द्वारा टैरिफ के अनुमोदन तक बिल देना जारी रखेगा।”*
- VII. दिनांक 03.07.2018 के एक हाल के संप्रेषण में, माननीय आयोग ने 2012-14 और 2014-19 की अवधि के लिए निम्नलिखित दस्तावेजों को प्रस्तुत किए जाने के अधीन याचिका को पुनः प्रस्तुत किए जाने की इच्छा व्यक्त की है :
- क) कंपनी की वास्तविक पूंजी लागत का बोर्ड अनुमोदन।
- ख) निम्नलिखित दस्तावेजों में से कम से कम एक अर्थात् डीआईए रिपोर्ट या सीईए/पीआईबी द्वारा अनुमोदित लागत अथवा सीसीईए द्वारा अनुमोदित लागत।
- पत्र की प्रति **अनुबंध-II** के रूप में संलग्न है।
- VIII. उपरोक्त के अनुपालन में, याचिकाकर्ता ने 2012-14 की अवधि हेतु अंतिम टैरिफ के लिए टैरिफ याचिका प्रस्तुत की है। बिंदु (क) और (ख) पर वांछित दस्तावेजों को प्रस्तुत करने की 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-III** के रूप में संलग्न है।

**ख. नामित स्वतंत्र एजेसी (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।

**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-IV** के रूप में संलग्न है। आरसीई के अनुमोदन के लिए आगे की कार्रवाई विद्युत मंत्रालय/भारत सरकार द्वारा प्रक्रियाधीन है।

- IX. विद्युत स्टेशन को कार्य/आरसीई के मूल स्कोप में परिभाषित सभी कार्यों और सभी प्रारंभिक कलपुर्जों की खरीद को कट-ऑफ तिथि के भीतर पूरा करना था। तथापि, विद्युत स्टेशन के नियंत्रण से परे होने वाले कारणों के चलते, कट-ऑफ की तारीख से परे व्यय का फैलाव हुआ है। माननीय आयोग से अनुरोध है कि कट-ऑफ की तारीख से परे इस तरह के आवश्यक खर्च (कार्य के मूल स्कोप और प्रारंभिक कलपुर्जों के भीतर) पर विचार करें/फैलाव की अनुमति प्रदान करें।
- X. वर्तमान याचिका को केंद्रीय विद्युत नियामक आयोग (टैरिफ के निबंधन और शर्तों) विनियम, 2014 में विहित टैरिफ फाइलिंग फॉर्म 1 से 16 (**अनुबंध- V**) और केंद्रीय विद्युत नियामक आयोग (टैरिफ के निर्धारण हेतु आवेदन की प्रक्रिया, प्रकाशन और अन्य संबंधित मामले) विनियम, 2004 के अनुसार भी दायर किया जा रहा है।
- XI. फॉर्म-1 से 16 में विस्तृत रूप में दिए गए टैरिफ के विभिन्न घटकों पर नीचे चर्चा की गई है :-

(i) पूंजीगत लागत : -

क. टैरिफ वर्ष 2014-15, 2015-16, 2016-17 और 2017-18 के लिए वास्तविक पूंजीगत व्यय और इस याचिका में विचार किए गए अनुसार वित्तीय वर्ष 2018-19 के लिए अनुमानित पूंजीगत व्यय का विवरण (अनुबंध-V का प्रपत्र-1(i)) निम्नानुसार है :

(लाख रूपए में)

वर्ष	2014-15	2015-16	2016-17	2017-18	2018-19 (प्रक्षेपित)
प्रारंभिक पूंजीगत लागत	204241.21*	205794.15	206032.48	206887.04	206984.16
निवल वर्धन	284.69	422.91	840.52	65.18	1916.62
वि-पूंजीकरण	178.99	356.84	9.63	68.06	-
दायित्व का निर्वाहन	1,447.24	172.26	23.67	100.01	9.50
अंतिम पूंजीगत लागत	<b>205794.15</b>	<b>206032.48</b>	<b>206887.04</b>	<b>206984.16</b>	<b>208910.28</b>

\* आंकड़े 13.14.2018 को सीईआरसी में दायर टैरिफ अवधि 2009-14 के लिए याचिका में लिए गए के समान ही हैं।

ख. 2014-19 की अवधि के लिए टैरिफ याचिका वित्तीय वर्ष 2014-15, 2015-16, 2016-17 और 2017-18 के लिए लेखा परीक्षित बहियों के अनुसार वास्तविक पूंजी व्यय और वित्तीय वर्ष 2018-19 में अनुमानित पूंजीगत व्यय पर आधारित है। याचिकाकर्ता वित्तीय वर्ष 2018-19 के टैरिफ के समायोजन के लिए अलग से माननीय आयोग से संपर्क करेगा।

ग. चमेरा-III विद्युत स्टेशन को 04.07.2012 को वाणिज्यिक प्रचालन के अंतर्गत घोषित किया गया था। सीईआरसी टैरिफ विनियम, 2009 के विनियम-3(11) के अनुसार, कट-ऑफ तिथि 31.03.2015 है। परियोजना का आरसीई 2048.11 करोड़ रुपये है। परियोजना लागत के @ 1.5% की दर से प्रारंभिक कलपुर्जे हेतु अधिकतम सीमा सीईआरसी टैरिफ विनियम-2009 के विनियम-8 के अनुसार 30.72 करोड़ रूपए है। बाद के वर्ष में खरीदे गए पूंजीगत कलपुर्जे को अधिकतम सीमा के भीतर प्रारंभिक स्पेयर माना जा सकता है।



**(ii) इक्विटी पर प्रतिफल**

क. चमेरा-III विद्युत स्टेशन ग्रिड को पीकिंग विद्युत मुहैया करवाने के लिए लघु पॉन्डेज के साथ आरओआर योजना है। आरओई की गणना के लिए आधार दर को टैरिफ विनियम-2014 के विनियम-24 (2) के अनुसार 16.5% मानी गई है।

ख. आरओई की आधार दर, सीईआरसी टैरिफ विनियम, 2014 के विनियम-25 (1) के अनुसार एनएचपीसी पर लागू 'प्रभावी कर' दर के साथ सकल कर दी गई है। उक्त का विवरण अनुबंध-V के फॉर्म-1(ii) में दिया गया है।

**(iii) ऋण पर ब्याज**

क. टैरिफ अवधि के लिए ब्याज की भारित औसत दर निम्नानुसार है :

अवधि	मूल कार्यक्रम के अनुसार ब्याज की भारित औसत दर	ऋण के पुनः वित्तपोषण के बाद पश्चात की भारित औसत दर	अंतर
2014-15	9.34%	9.34%	-
2015-16	9.40%	9.40%	-
2016-17	9.33%	9.33%	-
2017-18	9.11%	8.81%	0.30%
2018-19	9.13%	8.81%	0.32%

ख. टैरिफ विनियम, 2014 के विनियम 26(6) के संदर्भ में ऋण पर ब्याज की गणना के लिए पुनः वित्तपोषण के पश्चात निर्दिष्ट ब्याज दर को लिया गया है।

ग. ऋण पर ब्याज की दर को कम करने के लिए, ऋण का पुनः वित्तपोषण टैरिफ विनियम 2014 के विनियम 26(7) के अनुसार किया गया है। वित्तीय वर्ष 2017-18 और 2018-19 के दौरान ब्याज की दर में कमी ऊपर दर्शाए गए अनुसार है। संदर्भित विनियम के अनुसार, पुनः वित्तपोषण का लाभ 1:2 के अनुपात में उत्पादक कंपनी और लाभार्थियों के बीच साझा किया जाना होता है। पुनः वित्तपोषण प्रभार वास्तविक आधार पर लाभार्थियों को दिए जाते हैं। एक बार टैरिफ आदेश जारी होने के बाद, लाभार्थियों को पुनः

वित्तपोषण का पूरा लाभ दिया जाएगा। उत्पादक द्वारा पुनः वित्तपोषण और लाभ की वसूली का वर्ष-वार लाभ नीचे दर्शाये गए अनुसार है :

राशि लाख रूपए में

वित्तीय वर्ष	कुल लाभ	वसूल किया जाने वाला लाभ	पुनः वित्तपोषण प्रभार	कुल वसूलीयोग्य राशि
1	2	3=1/3 <sup>rd</sup> of 2	4	5=3+4
2017-18	268.85	89.62	2.317	91.937
2018-19	254.93	84.98	0.203	85.183

घ. लाभ की विस्तृत गणना अनुबंध-VI में दी गई है। पुनः वित्तपोषण के कारण याचिकाकर्ता की हिस्सेदारी की वसूली एएफसी की मंजूरी के बाद अलग-अलग बिलों के माध्यम से एएफसी से अधिक हेतु की जाएगी।

**(iv) मूल्यहास**

क. सीईआरसी टैरिफ विनियम, 2014 के परिशिष्ट-II के आधार पर निकाले गए मूल्यहास की वर्ष-वार लागू दर फार्म-11 में निम्नानुसार है :

अवधि	भारित औसत मूल्यहास दर
2014-15	5.126%
2015-16	5.120%
2016-17	5.117%
2017-18	5.139%
2018-19	5.139%

ख. उपरोक्त निर्दिष्ट दरों को फार्म 12 में मूल्यहास की गणना के लिए लिया गया है।

**(v) कार्यशील पूंजी पर ब्याज**

क. याचिकाकर्ता ने कार्यशील पूंजी पर ब्याज की गणना टैरिफ विनियम, 2014 के विनियम-28(1)(सी) के अनुसार की है।

ख. 01.04.2014 को एसबीआई की आधार दर 10.00% थी। कार्यशील पूंजी पर ब्याज निकालने हेतु दर 13.50% मानी गई है (अर्थात् एसबीआई आधार दर जमा 350 अंक)।

**(vi) प्रचालन और रखरखाव व्यय**

चमेरा-III विद्युत स्टेशन 04.07.2012 से वाणिज्यिक प्रचालन के अंतर्गत है। चूंकि 01.04.2014 को विद्युत स्टेशन 3 वर्षों से अधिक समय से प्रचालन में नहीं था, अतः इस विद्युत स्टेशन के लिए ओ एंड एम व्यय सीईआरसी टैरिफ विनियम, 2014 के विनियम 29(3)(क) के अंतर्गत अधिसूचित नहीं किए गए हैं।

नई परियोजना के लिए ओ एंड एम व्ययों की गणना हेतु मानदंडों को सीईआरसी टैरिफ विनियम, 2014 के विनियम-29(3)(ग) में परिभाषित किया गया है। तथापि, चमेरा-III विद्युत स्टेशन 6 साल से अधिक समय से वाणिज्यिक प्रचालन के अधीन है और वित्तीय वर्ष 2014-15 से 2017-18 के दौरान इसके वास्तविक ओ एण्ड एम व्यय ज्ञात है, वर्तमान याचिका में वास्तविक ओ एण्ड एम व्ययों को लिया गया है। ओ एण्ड एम व्ययों का विवरण लेखापरीक्षित तुलन-पत्र से लिया गया है और फार्म-1 के परिशिष्ट (अनुबंध-V) के रूप में संलग्न है।

वित्तीय वर्ष 2018-19 के लिए ओ एंड एम व्यय वित्तीय वर्ष 2017-18 के दौरान वास्तविक ओ एंड एम व्ययों के आधार पर 6.64% की दर से वृद्धि के साथ निर्धारित किए गए हैं।

**XII. वार्षिक सधिर प्रभार (एएफसी)**

उपरोक्त के आधार पर, 2014-19 की अवधि के लिए विद्युत स्टेशन के वार्षिक सधिर प्रभार (एएफसी) की गणना निम्नानुसार की गई है (अनुबंध-V का फार्म-1) :

(लाख रूपए में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
मूल्यहास	10509.08	10542.83	10598.82	10633.93	10686.36
ऋण पर ब्याज	11206.81	10344.89	9320.99	7892.86	7021.50
इक्विटी पर प्रतिफल	12970.85	13059.02	12990.24	13107.71	13120.64

कार्यशील पूंजी पर ब्याज	1209.71	1165.65	1341.44	1269.41	1286.80
ओ एण्ड एम व्यय	7445.13	6955.89	10570.10	9797.63	10448.19
एएफसी	<b>43341.59</b>	<b>42068.28</b>	<b>44821.59</b>	<b>42701.55</b>	<b>42563.48</b>
पैरा XI(iii)(ग) के अनुसार ऋण के पुनः वित्तपोषण पर कुल वसूलीयोग्य राशि	-	-	-	91.937	85.183
कुल वसूली	<b>43341.59</b>	<b>42068.28</b>	<b>44821.59</b>	<b>42793.49</b>	<b>42648.66</b>

- XIII. उपरोक्त एएफसी में वित्तीय वर्ष 2014-15, 2015-16, 2016-17 और 2017-18 के लिए आरओई को सकल करने हेतु प्रभावी कर दर का प्रभाव शामिल है। किसी भी सरकार (केंद्र/राज्य) और/अथवा किसी भी अन्य स्थानीय निकायों/प्राधिकरणों/नियामक प्राधिकारियों द्वारा सहायक उपभोग सहित विद्युत के उत्पादन के संबंध में लगाए गए/प्रभारित किए गए अन्य सांविधिक कर, उद्ग्रहण, शुल्क, उपकर या किसी अन्य प्रकार के कर को एएफसी की गणना में शामिल नहीं किए गए हैं।
- XIV. उपरोक्त में संदर्भित किए गए अनुसार उक्त करों/शुल्कों/उपकर/उद्ग्रहण आदि के किसी भी माह में संबंधित प्राधिकारियों को एनएचपीसी द्वारा देय ऐसे करों/शुल्कों/उपकर/उद्ग्रहण आदि की राशि प्रतिवादी द्वारा वहन की जाएगी और इसके लिए उसके द्वारा अलग से भुगतान किया जाएगा।
- XV. टैरिफ वर्ष 2014-15, 2015-16, 2016-17, 2017-18 और 2018-19 के लिए निकाली गई एएफसी माननीय आयोग के विचारार्थ अनुबंध-V के फार्म-I के रूप में संलग्न है।
- XVI. सीईआरसी (शुल्क का भुगतान) विनियम, 2012 के अनुसार टैरिफ अवधि 2014-19 के लिए वार्षिक आधार पर फाइलिंग शुल्क पहले से ही इलेक्ट्रॉनिक रूप से स्थानांतरित कर दिया गया है और उक्त के संबंध में सीईआरसी को सूचित कर दिया गया है। विवरण निम्नानुसार हैं :

वर्ष	राशि (रूपए)	यूटीआर सं.
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2014-15	10,16,400/-	SBIN814118294517
2015-16	10,16,400/-	SBIN215117557121
2016-17	10,16,400/-	SBIN316119888070
2017-18	10,16,400/-	SBIN317115658067
2018-19	10,16,400/-	SBIN718116392141
<b>कुल</b>	<b>50,82,000/-</b>	

- पत्रों की प्रति अनुबंध-VII के रूप में संलग्न है।
- XVII. केंद्रीय विद्युत नियामक आयोग (टैरिफ के निर्धारण के लिए आवेदन करने की प्रक्रिया, आवेदन का प्रकाशन और अन्य संबंधित मामले) विनियम, 2004 के अनुपालन में, याचिकाकर्ता ने 03.09.2014 को चमेरा-III विद्युत स्टेशन की टैरिफ याचिका की सूचना समाचार पत्रों में प्रकाशित की। समाचार पत्रों में उपरोक्त टैरिफ याचिका की सूचना प्रकाशित करने पर याचिकाकर्ता द्वारा किया गया कुल व्यय 3,97,671/- रूपए (तीन लाख सत्तानवे हजार छह सौ इक्हत्तर रूपए मात्र) जिसकी टैरिफ में याचिकाकर्ता को प्रतिपूर्ति की जा सकती है। समाचार पत्रों में प्रकाशित सूचनाओं की पेपर कटिंग और बीजक को पहले ही सीईआरसी को दिनांक 25.11.2014 के शपथ पत्र के साथ प्रस्तुत किया गया था। तथापि, उक्त की प्रति अनुबंध-VIII के रूप में संलग्न है। माननीय आयोग से अनुरोध है कि प्रकाशन व्यय को लाभार्थियों/प्रतिवादियों से वसूल करने की अनुमति प्रदान की जाए।
- XVIII. चमेरा-III विद्युत स्टेशन के एनएपीएफ को टैरिफ विनियम, 2014 के विनियमन 37(4) में 85% माना गया है। वर्ष 2014-19 की अवधि के टैरिफ याचिका में उक्त को माना गया है।
- XIX. माननीय आयोग ने याचिका सं. 26/जीटी/2013 में दिनांक 24.03.2015 के आदेश के माध्यम से चमेरा-III विद्युत स्टेशन की डिजाइन ऊर्जा 1108.17 एमयू ली गई है। वर्तमान याचिका में डिजाइन ऊर्जा में कोई बदलाव प्रस्तावित नहीं है।

**एनएचपीसी लिमिटेड**  
के माध्यम से

(ए.के.पाण्डे)

स्थान : फरीदाबाद

दिनांक : 10.09.2018

## प्रार्थना

1. विद्युत अधिनियम, 2003 की धारा 62 (1) (क) और 21.02.2014 को जारी किए गए केंद्रीय विद्युत नियामक आयोग (टैरिफ के निबंधन और शर्तें) विनियम, 2014 के विनियमन-7 (4) और 14 के अनुसार 01.04.2014 से 31.03.2019 की अवधि के लिए चमेरा-III विद्युत स्टेशन के अंतिम टैरिफ का निर्धारण।
2. टैरिफ वर्ष 2014-15, 2015-16, 2016-17, 2017-18 और 2018-19 के लिए चमेरा-III विद्युत स्टेशन के वार्षिक स्थिर प्रभार (एएफसी) हेतु क्रमशः 433.42 करोड़ रूपए, 420.68 करोड़ रूपए, 448.22 करोड़ रूपए, 427.02 करोड़ रूपए और 425.03 करोड़ रूपए की राशि को टैरिफ फाइलिंग **फार्म-1 [अनुबंध-IV]** के अनुसार प्रतिवादियों द्वारा भुगतान के लिए बिल करने की अनुमति प्रदान करना।
3. सीईआरसी टैरिफ विनियम, 2014 के विनियम 7(8)(आईए) के अनुसार लागू ब्याज दर के साथ शेष एएफसी की वसूली और संबंधित वर्ष में इसके बाद के संशोधन की अनुमति प्रदान करना।
4. उपर्युक्त **पैरा-XI (iv)** में उल्लेख किए अनुसार लेखे की लेखापरीक्षित बहियों के आधार पर याचिकाकर्ता द्वारा दावा किए गए 2014-19 की अवधि हेतु ओ एण्ड एम व्यय की अनुमति प्रदान करना।
5. वित्तीय वर्ष 2018-19 के लिए लेखापरीक्षित तुलन पत्र को अंतिम रूप देने के पश्चात वर्ष 2018-19 के लिए एएफसी के समायोजन हेतु अनुमति प्रदान करना।
6. एएफसी से अधिक हेतु ऊपर **पैरा-XI (iii) (ग) और XII** में दावा किए गए अनुसार टैरिफ विनियम, 2014 के विनियमन 26(7) के अंतर्गत ऋण के पुनः वित्तपोषण पर लाभ की वसूली के लिए अनुमति प्रदान करना।

7. उपरोक्त पैरा-XIII - XIV में उल्लेख किए गए अनुसार, उद्धरण, कर, शुल्क, उपकर, प्रभार, फीस इत्यादि, यदि कोई है, की वसूली की अनुमति प्रदान करना।
8. उपरोक्त पैरा-XVI में उल्लेख किए अनुसार 2014-19 की अवधि के लिए 50,82,000/- रूपए की राशि के फाइलिंग शुल्क की प्रतिपूर्ति हेतु अनुमति प्रदान करना।
9. उपरोक्त पैरा-XVII में उल्लेख किए गए अनुसार टैरिफ के आवेदन में नोटिसों के प्रकाशन पर किए गए व्यय की प्रतिपूर्ति के लिए अनुमति प्रदान करना।
10. 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 : 10.09.2018

## माननीय केंद्रीय विद्युत नियामक आयोग, नई दिल्ली के समक्ष

याचिका सं. 321/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, 2014 के विनियम 7(4) और 14 के अंतर्गत **चमेरा-III विद्युत स्टेशन** के संबंध में 2014-19 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 हूँ, जो उपरोक्त मामले में आवेदक है, शपथपूर्वक यह पुष्टि करता हूँ और बताता हूँ :

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

**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. मिश्रल / 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



(M.K. Mittal)  
Director (Finance)

04/05/2018  
एम. के. मिश्रल / 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-I**

**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: 6<sup>th</sup> 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.

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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:

<i>(₹ in lakh)</i>	
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
<b>Closing Capital cost as on 31.3.2014 (f) = (d) + (e)</b>	<b>203975.76</b>

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

	<i>(₹ in lakh)</i>		
	<b>30.6.2012 to 3.7.2012</b>	<b>4.7.2012 to 31.3.2013</b>	<b>2013-14</b>
	<b>(2 Units)</b>	<b>(3 Units)</b>	<b>(3 Units)</b>
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
<b>Total</b>	<b>249.86</b>	<b>26021.15</b>	<b>39043.13</b>





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-II**



केन्द्रीय विद्युत विनियामक आयोग  
CENTRAL ELECTRICITY REGULATORY COMMISSION



Date: 3.7.2018

100/2018/REG-11

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.)

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3/7/18

(T. Rout)  
Chief (Law)

Secy. P. Prasad  
with time frame

तीसरी मंजिल, चन्द्रलोक बिल्डिंग, 36, जनपथ, नई दिल्ली-110 001

Third Floor, Chanderlok Building, 36, Janpath, New Delhi-110 001

# **Annexure-III**

*[Faint, illegible text]*

Confidential

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 385<sup>th</sup> Meeting of the Board of Directors of NHPC Limited held on 29<sup>th</sup> 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(24 MW), J&K at Completion Cost.



(Vijay Gupta)  
Company Secretary

Executive Director(Planning)

*[Handwritten signatures and initials]*  
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 ✓ I - IV  
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प. सं. व. ल. लि. लि. लि.  
कार्षपालक विभाग (गोपनीय)  
21 JUL 2015

EXTRACTS OF THE MINUTES OF 385<sup>TH</sup> MEETING OF THE  
BOARD OF DIRECTORS OF NHPC LIMITED HELD ON 29.06.2015.

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 383<sup>rd</sup> 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 1<sup>st</sup> 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.”

XXXXXXX

10/07/2015



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# **Annexure-IV**



फोन: 011-26105978 फेक्स: 011-26108125

भारत सरकार  
Govt. of India



[ISO: 9001-2008]

केन्द्रीय विद्युत प्राधिकरण  
Central Electricity Authority  
जल विद्युत परियोजना मूल्यांकन-1 प्रभाग  
Hydro Project Appraisal-I Division

सप्तम तल, सेवा भवन, आर.के.पुरम, नई दिल्ली -110066  
7<sup>th</sup> 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\$
<b>Total Hard Cost</b>	<b>1215.15 + 3.708 million US\$</b>
IDC & FC	131.32
<b>Total Project Cost</b>	<b>1346.47 + 3.708 million US\$</b>
<b>Total Project Cost (INR)</b>	<b>1364.01</b>



1.3 Ministry of Power, Government of India conveyed the CEA 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
<b>Total Hard Cost</b>	<b>1285.97</b>
IDC & FC	119.66
<b>Total Project Cost</b>	<b>1405.63</b>

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:

Description	(Rs. Crores)	
	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
<b>Total Hard Cost</b>	<b>1285.97</b>	<b>1807.51</b>
IDC & FC	119.66	241.93
<b>Total Project Cost</b>	<b>1405.63</b>	<b>2049.44</b>

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:

Description	(Rs. Crores)	
	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
<b>Total Hard Cost</b>	<b>1285.97</b>	<b>1806.18</b>
IDC & FC	119.66	241.93
<b>Total Project Cost</b>	<b>1405.63</b>	<b>2048.11</b>



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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
<b>I. Civil &amp; HM Works :</b>			
<b>A. Main Contract Works:</b>			
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
<b>Total (Main Contract Works)</b>	<b>1195.27</b>	<b>815.90</b>	<b>1425.62</b>
<b>B. Other (Non-package) Works</b>			
i). Other Civil &HM Works	55.23		278.78
ii). Other E&M Works	35.47	15.58	101.78
<b>Total (Non-package Works)</b>	<b>90.70</b>	<b>15.58</b>	<b>380.56</b>
<b>Hard Cost</b>	<b>1285.97</b>	<b>831.48</b>	<b>1806.18</b>
<b>IDC &amp; FC</b>	<b>119.66</b>	<b>-</b>	<b>241.93</b>
<b>Total Project Cost</b>	<b>1405.63</b>	<b>831.48</b>	<b>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		
<b>Total Civil &amp; HM Works</b>	<b>964.70</b>	<b>579.58</b>	<b>-385.12</b>	<b>-39.92%</b>
Main E&M Works (Package)	230.57	236.32	5.75	2.49%
<b>Total</b>	<b>1195.27</b>	<b>815.90</b>	<b>-379.37</b>	<b>-31.74%</b>

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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			
<b>Total Civil &amp; HM Works</b>	<b>579.58</b>	<b>1114.55</b>	534.97	92.30%
Main E&M Works (Package)	236.32	311.07	74.75	31.63%
<b>Total</b>	<b>815.90</b>	<b>1425.62</b>	<b>609.72</b>	<b>74.73%</b>

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	
<b>Civil &amp; HM Works :</b>				
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%
<b>Total Civil Works</b>	<b>1019.93</b>	<b>1393.33</b>	<b>373.40</b>	<b>36.61%</b>
<b>E&amp;M Works :</b>				
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%
<b>Total E&amp;M Works</b>	<b>266.04</b>	<b>412.85</b>	<b>146.81</b>	<b>55.18%</b>
<b>Hard Cost</b>	<b>1285.97</b>	<b>1806.18</b>	<b>520.21</b>	<b>40.45%</b>
<b>IDC &amp; FC</b>	<b>119.66</b>	<b>241.93</b>	<b>122.27</b>	<b>102.18%</b>
<b>Total Project Cost</b>	<b>1405.63</b>	<b>2048.11</b>	<b>642.48</b>	<b>45.71%</b>

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.

श्रवण कुमार  
04.5.16  
(श्रवण कुमार)

निदेशक (एचपीए-1)

ई-मेल: dirhpa3@gmail.com

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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)

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# **Annexure-V**



## Summary Sheet

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : CHAMERA-III POWER STATION

Place (Region / District / State) : NORTHERN / CHAMBA / HP

(₹ Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1.1	Depreciation	10,495.23	10,509.08	10,542.83	10,598.82	10,633.93	10,686.36
1.2	Interest on Loan	12,021.70	11,206.81	10,344.89	9,320.99	7,892.86	7,021.50
1.3	Return on Equity <sup>1</sup>	12,705.39	12,970.85	13,059.02	12,990.24	13,107.71	13,120.64
1.4	Interest on Working Capital	1,062.25	1,209.71	1,165.65	1,341.44	1,269.41	1,286.80
1.5	O&M Expenses	4,552.79	7,445.13	6,955.89	10,570.10	9,797.63	10,448.19
	<b>Total</b>	<b>40,837.35</b>	<b>43,341.59</b>	<b>42,068.28</b>	<b>44,821.59</b>	<b>42,701.55</b>	<b>42,563.48</b>

## Note

1. Details of calculations, considering equity as per regulation, to be furnished.
2. For calculation of O&M expenses for the period 2014-19, refer Appendix to Form-1.

For DSP & Associates  
Chartered Accountants  
FR No.- 006791N

(CA Sanjay Jain)  
Partner  
M.No.084906



New Delhi.  
Date: 28th Aug. 2018

For NHPC Ltd.

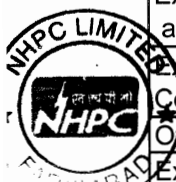
(A.K. Pandey)  
CE (Commercial)  
Commercial Division



**Actual O&M Expenses  
Chamera-III Power Station**

(Rs in Crs)

Particulars	2014-15	2015-16	2016-17	2017-18
<b>Employee Expenses (A)</b>				
Employees' Benefits Expense (Excluding CO/ED Office Share)	36.08	35.61	45.53	45.29
ED/CO Share	14.02	9.07	25.34	25.07
Apportionment of non-allocable RO/CO/LO expenses				
Employee Benefit Expenses booked through Other Comprehensive Income (OCI) towards defined benefit plans				
<b>Total Employee Remuneration &amp; Benefits (A)</b>	<b>50.10</b>	<b>44.68</b>	<b>70.88</b>	<b>70.36</b>
<b>GENERATION, ADMINISTRATION AND OTHER EXPENSES (B)</b>				
<b>a. GENERATION &amp; REPAIRS &amp; MAINTENANCE EXPENSES</b>				
Consumption of stores and spare	1.83	0.30	0.02	0.78
0				
<b>b. Direct Expenditure on Contract, Project Management and Consultancy Works</b>				
0				
<b>.REPAIRS &amp; MAINTENANCE</b>				
REPAIRS & MAINTENANCE-Building	1.43	2.51	1.99	1.47
REPAIRS & MAINTENANCE-Machinery	0.96	1.94	3.40	2.14
REPAIRS & MAINTENANCE-Others	3.23	2.22	7.14	4.22
<b>Sub Total (a)</b>	<b>7.46</b>	<b>6.97</b>	<b>12.55</b>	<b>8.61</b>
<b>b. ADMINISTRATION EXPENSES</b>				
Rent and Hire Charges	2.24	2.22	1.91	1.40
Rates and taxes	0.04	0.04	0.03	0.28
Insurance	3.36	4.93	5.04	4.67
Reimbursement towards claim from Self insurance fund				
Security expenses	3.18	3.99	6.30	7.00
Electricity Charges	1.42	1.54	1.91	1.86
Travelling and Conveyance	0.36	0.26	0.32	0.29
Expenses on vehicles	0.19	0.13	0.20	0.23
Telephone, telex and Postage	0.52	0.47	1.00	0.53
Advertisement and publicity	0.14	0.15	0.18	0.16
Entertainment and hospitality expenses		0.00	0.00	0.00
Printing and stationery	0.09	0.12	0.08	0.06
Books & Periodicals		0.01	0.00	0.00
Consultancy charges - Indigenus	0.48	0.72	0.54	0.19
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-	-	-
Expenses Incurred on Maintenance / Creation of Facilities not Controlled by Company	0.61	0.83	0.17	0.00
Other general expenses	1.23	1.46	1.42	1.64
Exchange rate variation	-	0.23	-	0.16
Audit expenses	0.03	0.01	0.01	0.02



Particulars	2014-15	2015-16	2016-17	2017-18
Loss on Assets				
Interest on Arbitration/ Court Cases				
Rebate to customers				
Compensation paid to Land Evacuate				
Losses out of insurance claims (upto excess clause)				
Losses out of insurance claims (beyond excess clause)				
Assets / claims written off				
Expenditure on Self Generated VER's				
Bad and doubtful Debts provided				
Bad and doubtful claims provided				
Diminution in value of stores and spares				
Expenses for Regulated Power				
Less: - Exp Recoverable on Regulated Power				
Project expenses provided for				
Provision for fixed assets/ stores provided for				
Others		-		-
<b>Sub Total (b)</b>	<b>13.90</b>	<b>17.10</b>	<b>19.12</b>	<b>18.49</b>
<b>c. C.O./Regional Office Expenses</b>	<b>3.81</b>	<b>1.98</b>	<b>3.90</b>	<b>3.75</b>
<b>d. Apportionment of non-allocable RO/CO/LO expenses</b>				
<b>Total B (a+b+c+d)</b>	<b>25.17</b>	<b>26.05</b>	<b>35.57</b>	<b>30.85</b>
<b>Grand Total C=A+B</b>	<b>75.26</b>	<b>70.73</b>	<b>106.45</b>	<b>101.22</b>
<b>Less Receipt &amp; Recoveries</b>	<b>0.81</b>	<b>1.17</b>	<b>0.75</b>	<b>3.24</b>
<b>Net Expenses</b>	<b>74.45</b>	<b>69.56</b>	<b>105.70</b>	<b>97.98</b>

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

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



Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : CHAMERA-III POWER STATION

Place (Region/District/State) : NORTHERN / CHAMBA / HP

FORM-1(I)

Statement showing claimed capital cost

(₹ Lakh)


Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Capital Cost	204,241.21	205,794.15	206,032.48	206,887.04	206,984.16
2	Add : Addition during the year / period	284.69	422.91	840.52	65.18	1,916.62
3	Less : De-capitalisation during the year / period	178.99	356.84	9.63	68.06	
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	1,447.24	172.26	23.67	100.01	9.50
6	<b>Closing Capital Cost</b>	205,794.15	206,032.48	206,887.04	206,984.16	208,910.28
7	<b>Average Capital Cost</b>	205,017.68	205,913.32	206,459.76	206,935.60	207,947.22

FORM-1(II)

(₹ in Lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Equity	61,272.36	61,738.25	61,809.74	62,066.11	62,095.25
2	Add : Increase due to addition during the year / period	85.41	126.87	252.15	19.55	574.99
3	Less : Decrease due to de-capitalisation during the year / period	53.70	107.05	2.89	20.42	0.00
4	Less : Decrease due to reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Increase due to discharges during the year / period	434.17	51.68	7.10	30.00	2.85
6	<b>Closing Equity</b>	61,738.25	61,809.74	62,066.11	62,095.25	62,673.08
7	<b>Average Equity</b>	61,505.30	61,773.99	61,937.93	62,080.68	62,384.17
8	Rate of ROE	21.089%	21.140%	20.973%	21.114%	21.032%
9	<b>Return on Equity</b>	<b>12,970.85</b>	<b>13,059.02</b>	<b>12,990.24</b>	<b>13,107.71</b>	<b>13,120.64</b>


For DSP & Associates  
Chartered Accountants

  
FRN:006791N  
NEW DELHI  
CHARTERED ACCOUNTANTS

Partner

For NHPC Ltd.



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

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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : CHAMERA-III POWER STATION

	Particulars	Unit	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	1	2	3	4	5	6	7	8
1	Installed Capacity	MW	231	231				
2	Free power to home state	%	13	13				
3	Date of commercial operation (actual)							
	Unit-1		04.07.2012	04.07.2012				
	Unit-2		30.06.2012	30.06.2012				
	Unit-3		30.06.2012	30.06.2012				
4	Type of Station							
	a) Surface / underground		Underground	Underground				
	b) Purely ROR / Pondage / Storage		Pondage	Pondage				
	c) Peaking / non-peaking		Peaking	Peaking				
	d) No. of hours of peaking		3	3				
	e) Overload capacity (MW) & period		84.7 MW per machine & continuous per machine	84.7 MW per machine & continuous per machine				
5	Type of excitation							
	a) Rotating exciters on generator							
	b) Static excitation		Static	Static				
6	Design Energy (Annual) <sup>1</sup>	GWh	1108.17	1108.17				
7	Auxiliary Consumption including Transformation losses	%	1.2	1.2				
8	Normative Plant Availability Factor (NAPAF)		85	85				
9.1	Maintenance Spares for WC	% of O&M	15	15				
9.2	Receivables for WC	in Months	2	2				
9.3	Base Rate of Return on Equity	%	16.5	16.50%	16.50%	16.50%	16.50%	16.50%
9.4	Tax Rate <sup>2</sup>	%	20.961	20.96%	21.34%	21.34%	21.34%	21.55%
9.5	Effective Tax Rate <sup>4</sup>		20.961	21.76%	21.95%	21.33%	21.85%	21.55%
9.6	SBI Base Rate + 350 basis points as on 01.04.2014 <sup>3</sup>	%	12.25% (01.04.2009 SBIPLR)	13.50%	13.50%	13.50%	13.50%	13.50%

1. Month wise 10-day Design energy figures to be given separately with the petition.
2. Tax rate applicable to the company for the year FY 2013-14 should also be furnished.
3. Mention relevant date
4. Effective tax rate is to be computed in accordance with Regulation 25 i.e. actual tax (or advance tax) / gross income, where gross income refers the profit before tax.

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



**SALIENT FEATURES OF HYDROELECTRIC PROJECT****NAME OF COMPANY : NHPC LTD****NAME OF POWER STATION : CHAMERA-III POWER STATION**

<b>1. Location</b>	
State / Distt.	Himachal Pradesh / Chamba
River	Ravi
<b>2. Diversion Tunnel</b>	
Size, shape	8.2 m Diameter, Horse shoe
Length (M)	365 m
<b>3. Dam</b>	
Type	CONCRETE GRAVITY
Maximum dam height (M)	64 m
<b>4. Spillway</b>	
<b>Main Spillway</b>	
Type	Orifice Type with Breast Wall
Crest level of spillway (M)	1360 m
<b>Chute Spillway</b>	
Type	Vertical Lift Gate
Crest level of spillway (M)	1382 m
<b>5. Reservoir</b>	
Full Reservoir Level (FRL) (M)	EL 1397.00 m
Minimum Draw Down Level (MDDL)(M)	EL 1380.00 m
Live storage (MCM)	3.64 M.cum.
<b>6. Desilting Arrangement</b>	
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
<b>7. Head Race Tunnel</b>	
Size and type	6.5 m - Horse shoe
Length (M)	15.97 km
Design discharge (Cumecs)	130.7 Cumecs
<b>8. Surge Shaft</b>	
Type	Open to surface restricted Orifice
Diameter (M)	18 m
Height (M)	105 m
<b>9. Penstock/ Pressure shafts</b>	
<b>Main</b>	
No. & Type	1, underground, circular reinforced concrete lined
Diameter	5.8 m
Length upto mainfold	435 m
<b>Individual Penstocks</b>	
No. & Type	3, underground, circular steel lined
Diameter	3 m each
Length upto mainfold	varies from 25 to 50 m
<b>10. Power House</b>	
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 Capability at FRL	231 MW
MW Capability at MDDL	217.97 MW
<b>11. Tail Race Tunnel</b>	
Diameter (M), shape	6.5 m Horse shoe shaped
Length (M)	125 m
Minimum tail water level	1167 m
<b>12. Switchyard</b>	
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 DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



**Details of Foreign loans**

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

Name of the Petitioner **NHPC Limited**  
 Name of the Generating Station **Chamera-III Power Station**  
 Exchange Rate at COD  
 Exchange Rate as on 31.3.2014

Sl. No.	Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
		2 Date	3 Amount (Foregin Currency)	4 Relevant Exchange Rate	5 Amount (Rs. Lakh)	6 Date	7 Amount (Foregin Currency)	8 Relevant Exchange Rate	9 Amount (Rs. Lakh)	10 Date	11 Amount (Foregin Currency)	12 Relevant Exchange Rate	13 Amount (Rs. Lakh)
	<b>Currency1<sup>1</sup></b>												
A 1	At the date of Drawl <sup>2</sup>												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												
	<b>Currency2<sup>1</sup></b>												
A 1	At the date of Drawl <sup>2</sup>												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												
	<b>Currency3<sup>1</sup> &amp; so on</b>												
A 1	At the date of Drawl <sup>2</sup>												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												

NOT APPLICABLE

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

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



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**Details of Foreign Equity**

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


Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Chamera-III Power Station**  
 Exchange Rate on date/s of infusion :

Sl. No.	Financial Year	Year 1				Year 2				Year 3 and so on			
		2	3	4	5	6	7	8	9	10	11	12	13
	1	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)
	<b>Currency1<sup>1</sup></b>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												
	<b>Currency2<sup>1</sup></b>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												
	<b>Currency3<sup>1</sup></b>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												
	<b>Currency4<sup>1</sup> &amp; so on</b>												
A	1	At the date of infusion <sup>2</sup>											
	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 DSP & Associates  
 Chartered Accountants  
  
 Partner  


For NHPC Ltd.  
  
 (A.K. Pandey)  
 CE (Commercial)  
 Commercial Division



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## Abstract of Admitted Capital Cost for the existing Projects

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Chamera-III Power Station


Capital Cost as admitted by CERC		
a)	<b>Capital cost admitted as on <u>31.03.2014</u></b>	₹203975.76 Lakh
	(Give reference of the relevant CERC Order with Petition No. & Date)	As per CERC order dated 24.03.2015 in petition No.26/GT/2013.
b)	Foreign Component, if any (In Million US \$ or the relevant Currency)	
c)	Foreign Exchange rate considered for the admitted Capital cost (Rs Lakh)	
d)	Total Foreign Component (Rs. Lakh)	
e)	Domestic Component (Rs. Lakh.)	
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
	<b>Total Capital cost admitted (Rs. Lakh) (d+e+f)</b>	

For DSP & Associates  
Chartered Accountants




Partner

For NHPC Ltd.

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



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

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **CHAMERA-III POWER STATION**

**New Projects**

**Capital Cost Estimates**

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

Note:

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

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

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



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

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Chamera-III Power Station**

(Amount in Lakh)

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

NOT APPLICABLE

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

**Note:**

- In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost over-run was beyond the control of the generating company.
- In case of both time & cost overrun, a detailed note giving reasons of such time and cost over-run should be submitted clearly bringing out the agency responsible and whether such time and cost overrun was beyond the control of the generating company.
- The implication on cost due to time over run, if any shall be submitted separately giving details of increase in prices in different packages from scheduled COD to Actual COD / anticipated COD, increase in IEDC from scheduled COD to actual COD / anticipated COD and increase of IDC from scheduled COD to actual anticipated COD.
- Impact on account of each reason for Time over run on Cost of project should be quantified and substantiated with necessary documents and supporting workings.
- A list of balance work assets /work wise including initial spare on original scope of works along with estimate shall be furnished positively.

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Chamera-III Power Station

(Amount in Lakh)

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

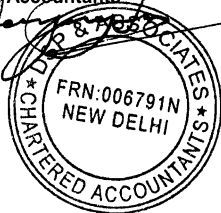
NOT APPLICABLE

## Note:

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

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



**Break-up of Construction/Supply/Service packages**

Name of the Petitioner :

**NHPC Limited**

Name of the Generating Station :

**Chamera-III Power Station**

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

**Note:**

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

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



In case there is cost over run

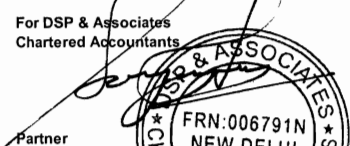

Name of the Petitioner :  
Name of the Generating Station :



NHPC Limited  
Chamera-III Power Station

Sl. No.	Break Down	Original cost as approved by Board Members (₹ Lakh)	Actual / Estimated Cost as Incurred / to be incurred (₹ Lakh)	Difference	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to increase in hard cost
		Total Cost	Total Cost	Total Cost		
1.0	<b>Cost of Land &amp; Site Development</b>					
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	<b>Plant &amp; Equipment</b>					
2.1	Steam Generator Island					
2.2	Turbine Generator Island					
2.3	BOP Mechanical					
2.3.1	Fuel Handling & Storage system					
2.3.2	External water supply system					
2.3.3	DM water Plant					
2.3.4	Clarification plant					
2.3.5	Chlorination Plant					
2.3.6	Fuel Handling & Storage system					
2.3.7	Ash Handling System					
2.3.8	Coal Handling Plant					
2.3.9	Rolling Stock and Locomotives					
2.3.10	MGR					
2.3.11	Air Compressor System					
2.3.12	Air Condition & Ventilation System					
2.3.13	Fire fighting System					
2.3.14	HP/LP Piping					
	<b>Total BOP Mechanical</b>					
2.4	<b>BOP Electrical</b>					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	<b>Total BOP Electrical</b>					
2.5	<b>Control &amp; Instrumentation (C &amp; I) Package</b>					
	<b>Total Plant &amp; Equipment excluding taxes &amp; Duties</b>					
3	<b>Initial Spares</b>					
4	<b>Civil Works</b>					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR & Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	<b>Total Civil works</b>					
5	<b>Construction &amp; Pre- Commissioning Expenses</b>					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	<b>Total Construction &amp; Pre- Commissioning Expenses</b>					
6.0	<b>Overheads</b>					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	<b>Total Overheads</b>					
7.0	<b>Capital cost excluding IDC &amp; FC</b>					
8.0	<b>IDC, FC, FERV &amp; Hedging Cost</b>					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>					
9.0	<b>Capital cost including IDC, FC, FERV &amp; Hedging Cost</b>					

NOT APPLICABLE

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

For DSP & Associates  
Chartered Accountants  
  
Partner  


For NHPC Ltd.  
  
(A.K. Pandey)  
CE (Commercial)  
Commercial Division  


In case there is time over run

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Chamera-III Power Station**

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

2. Indicates the activities on critical path.


For DSP & Associates  
Chartered Accountants



Partner



For NHPC Ltd.

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



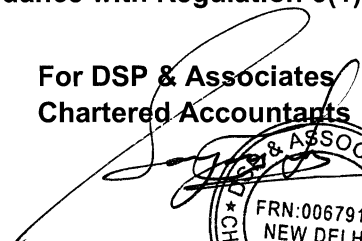
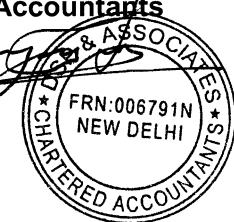
In case there is claim of additional RoE

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Chamera-III Power Station**

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


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

For DSP & Associates  
Chartered Accountants

Partner

For NHPC Ltd.



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





## 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 COD<sup>1</sup> **199246.62**  
 Date of Commercial Operation of the Station<sup>2</sup> **04.07.2012**

(₹ in Lacs)

1	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	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		
<b>Total Loan</b>		98394		<b>139472.63</b>		
<b>Equity</b>			INR			
GoI/IPO/IR			INR	59773.99		
<b>TOTAL EQUITY</b>		42169		<b>59773.99</b>		
Debt : Equity Ratio		70 : 30		70 : 30		

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



**Details of Project Specific Loans**

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

(Rs. in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Normative Loan*					
Currency <sup>2</sup>	INR					
Amount of Loan sanctioned	34806.68					
Amount of Gross Loan drawn upto 31.03.2014 / COD <sup>3,4,5,13,15</sup>	29483.05					
Interest Type <sup>6</sup>	Fixed					
Fixed Interest Rate, if applicable	9.52%					
Base Rate, if Floating Interest <sup>7</sup>	NA					
Margin, if Floating Interest <sup>8</sup>	NA					
Are there any Caps/Floor <sup>9</sup>	N.A.					
If above is yes,specify caps/floor	N.A.					
Moratorium Period <sup>10</sup>	6 MONTHS					
Moratorium effective from	04-07-12					
Repayment Period <sup>11</sup>	12 YEARS					
Repayment effective from	04-01-13					
Repayment Frequency <sup>12</sup>	HALF YEARLY					
Repayment Instalment <sup>13,14</sup>	1450.28					
Base Exchange Rate <sup>16</sup>	NA					
Are foreign currency loan hedged?	NA					
If above is yes,specify details <sup>17</sup>	NA					

# Weighted Average Annualized rate of Loan of CPS-III as on 31.03.2014.

- 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 31.03.2014 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 drawal/repayment for a loan, the date & amount of each drawal/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.
- In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.
- 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.
- Call or put option, if any exercised by the generating company for refinancing of loan.
- Copy of loan agreement.

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



Details of Allocation of corporate loans to various projects

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

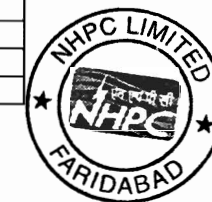
(Rs. in lacs)

Particulars	Package1	Package 2	Package3	Package4	Package5	Package6	Package7	Remarks
1	2	5	6	3	4	5	6	8
Source of Loan <sup>1</sup>	LIC	Corporation Bank*	Canara Bank*	P-SERIES BONDS	Q-SERIES BONDS	V-SERIES BONDS	V2-SERIES BONDS	
Currency <sup>2</sup>	INR	INR	INR	INR	INR	INR	INR	
Amount of Loan sanctioned	650000	50000	20000	200000	126600	77500	147500	
Amount of Gross Loan drawn upto 31.03.2014/COD <sup>3,4,5,13,15</sup>	189600	50000	20000	200000	126600	77500	147500	
Interest Type <sup>6</sup>	Fixed	Floating	Floating	Fixed	Fixed	Fixed	Fixed	
Fixed Interest Rate, if applicable	N.A.	NA	NA	9.00%	9.25%	6.84%	7.52%	
Base Rate, if Floating Interest <sup>7</sup>	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	Base Rate On Drawl 10.65% up to 30.04.2012, from 01.04.2017 on one year MCLR (current MCLR is 8.75%)	Base Rate On Drawl 10.50% up to 02.03.2013, from 01.04.2017 on one year MCLR (current MCLR is 8.45%)	NA	NA	NA	NA	
Margin, if Floating Interest <sup>8</sup>	N.A.	NA	NA	NA	NA	NA	NA	
Are there any Caps/Floor <sup>9</sup>	N.A.	NA	NA	NA	NA	NA	NA	
If above is yes,specify caps/floor	N.A.	NA	NA	NA	NA	NA	NA	
Moratorium Period <sup>10</sup>	7 Years 2 & 1/2 Months	3 YEARS	3 YEARS	6 YEARS	4 YEARS	1 YEARS	6 YEARS	
Moratorium effective from	17-02-05	06-01-12	16-01-12	01-02-10	12-03-12	24-01-17	06-06-17	
Repayment Period <sup>11</sup>	12 Years	12 YEARS	12 YEARS	10 Years	12 YEARS	5 YEARS	5 YEARS	
Repayment effective from	30-04-12	05-01-15	16-01-15	01-02-16	12-03-16	24-01-18	06-06-23	
Repayment Frequency <sup>12</sup>	HALF YEARLY	QUARTERLY	QUARTERLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	
Repayment Instalment <sup>13,14</sup>	7900	1041.67	47 Installment of Rs.416.00 and Last installment of Rs 448.00	20000	10550	15500	29500	
Base Exchange Rate <sup>16</sup>	N.A.	NA	NA	NA	NA	N.A.	N.A.	
Are Foreign currency hedged?	N.A.	NA	NA	NA	NA	N.A.	N.A.	
If above is yes,specify details.17	N.A.	NA	NA	NA	NA	N.A.	N.A.	
Distribution of loan packages to various projects								
Name of the Projects								Total
Package-II	13600.00	0.00	0.00	0.00	0.00	0.00	0.00	13600.00
Package-III	16000.00	0.00	0.00	0.00	4500.00	13083.33	9166.67	42750.00
Package-I	23078.00	13200.00	2000.00	0.00	6000.00	31094.63	19251.87	94624.50



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Particulars	Package1	Package 2	Package3	Package4	Package5	Package6	Package7	Remarks
1	2	5	6	3	4	5	6	8
Subansiri Lower	72841.00	0.00	0.00	150000.00	86600.00	0.00	26584.16	<b>336025.16</b>
Chamera-III	27850.00	24300.00	3000.00	50000.00	6000.00	10235.70	11377.80	<b>132763.50</b>
Parbati-III	31153.00	5973.00	15000.00		9000.00	21926.08	30466.42	<b>113518.50</b>
Nimmo-Bazgo	5078.00	0.00	0.00	0.00		259.87	288.75	<b>5626.62</b>
Parbati-II	0.00	0.00	0.00	0.00	14000.00	0.00	45701.67	<b>59701.67</b>
Chutak	0.00	88.00	0.00	0.00	500.00	33.00	36.67	<b>657.67</b>
Kishanganga	0.00	6439.00	0.00	0.00	0.00	867.38	4626.00	<b>11932.38</b>
<b>Total</b>	<b>189600.00</b>	<b>50000.00</b>	<b>20000.00</b>	<b>200000.00</b>	<b>126600.00</b>	<b>77500.00</b>	<b>147500.00</b>	<b>811200.00</b>

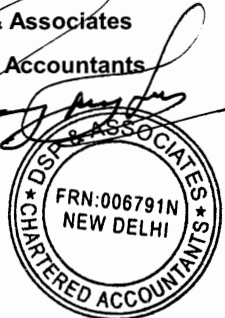
\* Loan from Corporation Bank and Canara Bank has been replaced with V and V2-Series Bonds on 24.01.2017 and 06.06.2017 respectively.

- 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 31.03.2014 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 drawal/repayment for a loan, the date & amount of each drawal/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.
- In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.
- 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.
- Call or put option, if any exercised by the generating company for refinancing of loan.
- Copy of loan agreement.

**For DSP & Associates**

**Chartered Accountants**

**Partner**



**For NHPC Ltd.**

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



Name of Company  
Name of Power Station

NHPC LTD.  
CHAMERA-III POWER STATION

LOAN DISBURSEMENT DETAILS & INTEREST RATE OF CHAMERA-III

(Rs. in lacs)

Sl. No	Name of the FI/ Loan	Date of Disbursement	Amount of Drawl	Rate of interest on the Date of Drawl	Rate on Interest on the date of Reset	Date of reset	Rate on Interest on the date of Reset	Date of reset	Rate on Interest on the date of Reset	Date of reset	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	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.	24-08-07	10928.00	9.11%	9.118%	01-04-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		02-01-08	8022.00	8.88%	9.118%	01-04-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		18-03-08	3000.00	8.78%	9.118%	01-04-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		30-06-08	5900.00	9.78%	9.118%	01-04-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
			<b>27850.00</b>																			
2	CANARA BANK	27-06-12	3000.00	10.50%	10.25%	04-02-13	9.95%	08-07-13	10.20%	01-01-14	10.00%	11-05.2015	9.90%	03-09-15	9.65%	07-10-15	9.60%	11-10-16	9.50%	07-01-17	8.45%	01-04-17
			<b>3000.00</b>																			
3	CARPORATION BANK	25-09-13	<b>24300.00</b>	10.65%	10.50%	01-05-12	10.25%	06-02-13	10.00%	01-06-15	9.90%	24-08-15	9.65%	08-10-15	8.75	01-04-17	NA	NA	NA	NA	NA	NA
4	Q-SERIES BOND	01-02-10	6000.00	9.25%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
			<b>6000.00</b>																			
5	P-SERIES BOND	01-02-10	50000.00	9.00%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
			<b>50000.00</b>																			
6	V-Series Bonds	24.01.2017	10235.70	6.84%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
			<b>10235.70</b>																			
7	V2-Series Bonds	06-06-17	<b>11377.80</b>	7.52%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	<b>TOTAL (1+3+4+5)</b>		<b>132763.50</b>																			



*Handwritten signature*



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-III Power Station

COD : 04.07.2012

For Financial Year : 2014-15

(Amount in Rs)

Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
1	LAND AT MOHAL LOTHAL	2470000	0	2470000		14(1)(ii)	In original scope of work as per DPR/RCE	
2	SURGE SHAFT ROAD	283936	0	283936		14(1)(ii)	In original scope of work as per DPR/RCE	
3	One room with toilet at surge shaft	526040	0	526040		14(1)(ii)	In original scope of work as per DPR/RCE	
4	HYDRO MECHANICAL WORKS DAMS	1218917	0	1218917		14(1)(ii)	In original scope of work as per DPR/RCE	
5	CONTROL AND MONITORING SYSTEM (GPM)	4476423	0	4476423		14(1)(ii)	In original scope of work as per DPR/RCE	
6	TRANSFORMER 160 KVA, INDOOR TYPE WITH HV CABLE BOX, OFF LOAD TAP CHANGER VOLTAGE RATIO 11/0.433 KV	368875	0	368875		14(1)(ii)	In original scope of work as per DPR/RCE	
7	TRANSFORMER 160 KVA, INDOOR TYPE WITH HV CABLE BOX, OFF LOAD TAP CHANGER VOLTAGE RATIO 11/0.433 KV	368875	0	368875		14(1)(ii)	In original scope of work as per DPR/RCE	
8	EXCAVATION, CONCRETING & LYING OF CABLE FOR TRANSMISSION OF ELECTRICITY FROM EXISTING SUB STATION KARIA	1405623	0	1405623		14(1)(ii)	In original scope of work as per DPR/RCE	
9	500 KVA DG SET WITH AMF PANEL, MAKE: KIRLOSKAR OIL ENGINE LTD, DV10TA	4096742	370287	3726455		14(1)(ii)	In original scope of work as per DPR/RCE	
10	SUBMERSIBLE PUMP 12.5 HP, HEAD- 42 MTRS, DISCHARGE - 800 LPM ALONG WITH 50 MTR CABLE-KSB/LUBI/MODI	130151	0	130151		14(3)(viii)	Stand by arrangement for Dewatering of Dam drainage galleries	
11	SUBMERSIBLE PUMP 12.5 HP, HEAD- 42 MTRS, DISCHARGE - 800 LPM ALONG WITH 50 MTR CABLE-KSB/LUBI/MODI	130152	0	130152		14(3)(viii)	Stand by arrangement for Dewatering of Dam drainage galleries	
12	NON CLOG SUB.PUMP SET, 21 KW WITH H 27.69mTR7 DISCH.155 m3/HR ,STAR DELTA STARTER,KSB,KRBT100-315	324211	65869	258342		14(3)(viii)	Stand by arrangement for dewatering of APS in case of increase in leakage due to raising of Reservoir level to FRL.	



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Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
13	ARC WELDING SET IGBT BASED 400AMP	51354	0	51354		14(1)(ii)	In original scope of work as per DPR/RCE	
14	LPT 1613TC/42 (CHASIS) (FIRE TENDER)	1747555	0	1747555		14(1)(ii)	In original scope of work as per DPR/RCE	
15	CENTER TABLE ALICE GODREJ MAKE	11851	0	11851		14(1)(ii)	In original scope of work as per DPR/RCE	
16	GODREJ CORNER TABLE VEGAS	5548	0	5548		14(1)(ii)	In original scope of work as per DPR/RCE	
17	SOFA-3 SEATER GODREJ D-LION	35445	0	35445		14(1)(ii)	In original scope of work as per DPR/RCE	
18	SOFA-2 SEATER GODREJ D-LION	28040	0	28040		14(1)(ii)	In original scope of work as per DPR/RCE	
19	VICTORIA BENCHES 5 FEET LONG	34124	0	34124		14(1)(ii)	In original scope of work as per DPR/RCE	
20	WASHING MACHINE 8 KG	36565	0	36565		14(1)(ii)	In original scope of work as per DPR/RCE	
21	HP 110-217IN DESKTOP PC	76440	0	76440		14(1)(ii)	In original scope of work as per DPR/RCE	
22	600 VA UPS, APC MAKE	4620	0	4620		14(1)(ii)	In original scope of work as per DPR/RCE	
23	NETWORK SECURITY UTM FIREWALL	289380	0	289380		14(1)(ii)	In original scope of work as per DPR/RCE	
24	UBIQUITI NANOSTATION M5 NSM5 CPE	14708	0	14708		14(1)(ii)	In original scope of work as per DPR/RCE	
25	PHOTOCOPIER XEROX WC 5021	54998	0	54998		14(1)(ii)	In original scope of work as per DPR/RCE	
26	DSL Modem	15000	0	15000		14(1)(ii)	In original scope of work as per DPR/RCE	
27	RADIO DEVICE WIMAX OF 5.8 GHZ	80850	0	80850		14(1)(ii)	In original scope of work as per DPR/RCE	
28	DSL Modem	14750	0	14750		14(1)(ii)	In original scope of work as per DPR/RCE	
29	WIRED WIRELESS PRINTER MAKE D-LINK	6552	0	6552		14(1)(ii)	In original scope of work as per DPR/RCE	



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Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
30	CISCO ROUTER 2911	263760	0	263760		14(1)(ii)	In original scope of work as per DPR/RCE	
31	Switch 24 Port HUB	7280	0	7280		14(1)(ii)	In original scope of work as per DPR/RCE	
32	Lan At CHEP-III	3657480	0	3657480		14(1)(ii)	In original scope of work as per DPR/RCE	
33	Linksys 24 port Switch	45100	0	45100		14(1)(ii)	In original scope of work as per DPR/RCE	
34	24 PORT GIGABIT SWITCH	171600	0	171600		14(1)(ii)	In original scope of work as per DPR/RCE	
35	LIU 6 PORT FULLY LOADED-RACKMOUNT	19968	0	19968		14(1)(ii)	In original scope of work as per DPR/RCE	
36	SINGLE MODE GIGABIT SFP/GBIC MODULE	29120	0	29120		14(1)(ii)	In original scope of work as per DPR/RCE	
37	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	32256	0	32256		14(1)(ii)	In original scope of work as per DPR/RCE	
38	SWITCH/SERVER RACK (27U) COMPLETE WITH ALL THE ACCESSORIES	48300	0	48300		14(1)(ii)	In original scope of work as per DPR/RCE	
39	MANAGEABLE SWITCH WITH MINIMUM 24 NOS. OF 10/100/1000 BASE T AND MINIMUM 4 NOS. OF SFP/GBIC PORTS	456291	0	456291		14(1)(ii)	In original scope of work as per DPR/RCE	
40	SERVER RACK 19, 42U WITH ACCESSORIES	50400	0	50400		14(1)(ii)	In original scope of work as per DPR/RCE	
41	NETWORK SECURITY UTM FIREWALL	144690	0	144690		14(1)(ii)	In original scope of work as per DPR/RCE	
42	UBIQUITI NANOSTATION M5 NSM5 CPE	14708	0	14708		14(1)(ii)	In original scope of work as per DPR/RCE	
43	NETWORK SECURITY UTM FIREWALL	144690	0	144690		14(1)(ii)	In original scope of work as per DPR/RCE	
44	VSAT with Hub Scientific Atlanta	1050143	0	1050143		14(1)(ii)	In original scope of work as per DPR/RCE	
45	Communication System (V-Sat)	1307067	0	1307067		14(1)(ii)	In original scope of work as per DPR/RCE	
46	SERVER WITH UPS 2KV	840765	0	840765		14(1)(ii)	In original scope of work as per DPR/RCE	



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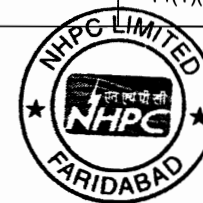




Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
47	DSL Modem	14750	0	14750		14(1)(ii)	In original scope of work as per DPR/RCE	
48	TT TABLE-dharwala	14810	0	14810		14(1)(ii)	In original scope of work as per DPR/RCE	
49	UPRIGHT BIKE/CYCLING WITH HEAVY GAUGE (25MM FLYWHEEL)	150326	150326	0		14(1)(ii)	In original scope of work as per DPR/RCE	
50	TREADMILL MOTORIZED 3 HP AC MOTOR & 5.5 HP PEAK POWER	347336	347336	0		14(1)(ii)	In original scope of work as per DPR/RCE	
51	WATER PURIFIER AQUAGUARD ENHANCE+RO&UV	16421	0	16421		14(1)(ii)	In original scope of work as per DPR/RCE	
52	55 INCH 3D SMART LED TV MAKE:LG, MODEL:55LB6500	270000	0	270000		14(1)(ii)	In original scope of work as per DPR/RCE	
53	LG 42" LCD TV ( Model -42LG80FR)	52500	0	52500		14(1)(ii)	In original scope of work as per DPR/RCE	
54	75 INCH 3D FULL HD LED TV, SAMSUNG & UA75H6400AR	419000	0	419000		14(1)(ii)	In original scope of work as per DPR/RCE	
55	TELESCOPIC TOWER LADDER LAL 3001 CLOSE HEIGHT 20 FT EXTENDED UPTO 50 FT	204814	0	204814		14(1)(ii)	In original scope of work as per DPR/RCE	
56	GENERAL PURPOSE FOLDING LADDER WIDE STEPS AND PLATFORM LAL 2702 20 FT	22080	0	22080		14(1)(ii)	In original scope of work as per DPR/RCE	
57	ALUMINIUM EXTENSION WALL RESCINDING LADDER LAL 2201 SIZE WHEN CLOSED 20 FIT & WHEN EXTENDED 36 FIT	17529	0	17529		14(1)(ii)	In original scope of work as per DPR/RCE	
58	SINGLE ZONE DOOR FRAME METAL DETECTOR;AUTO SAFEGATE-III(MODEL); INDIA(COUNTRY OF ORIGIN)	102202	0	102202		14(1)(ii)	In original scope of work as per DPR/RCE	
59	HAND HELD METAL DETECTOR, MODEL THRUSEC; TURKEY(COUNTRY OF ORIGIN)	27200	0	27200		14(1)(ii)	In original scope of work as per DPR/RCE	
60	UNDER VEHICLE TROLLEY MIRROR, GODERJ MAKE	21900	0	21900		14(1)(ii)	In original scope of work as per DPR/RCE	
61	MOBILE PHONE SAMSUNG GALAXY S5 G-900	45835	0	45835		14(1)(ii)	In original scope of work as per DPR/RCE	
62	ELECTRIC OPERATED 3 PHASE SIREN RANGE 5 KM	65549	0	65549		14(1)(ii)	In original scope of work as per DPR/RCE	
63	EMPTY OXYGEN CYLINDER CAP. 7 CUM	135297	0	135297		14(1)(ii)	In original scope of work as per DPR/RCE	
64	EMPTY INDUSTRIAL DISSOLVED ACETYLENE (DA) GAS CYLINDER 6.3 CUM CAPACITY	65115	0	65115		14(1)(ii)	In original scope of work as per DPR/RCE	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
65	REAL TIME ONLINE CONTINUOUS FLOW MEASUREMENT AND DATA LOGGING SYSTEM-MODEL- VAFT	413460	0	413460		14(1)(ii)	In original scope of work as per DPR/RCE	
66	ROTARY HAMMER DRILL MACHINE,HILTI, MODEL TE-40	54621	0	54621		14(1)(ii)	In original scope of work as per DPR/RCE	
67	ANGLE GRINDER, PORTABLE , 1020W, 230V, 125MM, BOSCH MAKE	3695	0	3695		14(1)(ii)	In original scope of work as per DPR/RCE	
68	BENCH GRINDER,6" , TG63PH	7300	0	7300		14(1)(ii)	In original scope of work as per DPR/RCE	
69	SANDER GRINDER 180 MM SAT180	8833	0	8833		14(1)(ii)	In original scope of work as per DPR/RCE	
70	WATER PURIFIER AQUAGUARD ENHANCE+RO&UV	16500	0	16500		14(1)(ii)	In original scope of work as per DPR/RCE	
71	AC/DC/SUCTION MACHINE (PORTABLE), MAKE- MEDI SEARCH	17315	0	17315		14(1)(ii)	In original scope of work as per DPR/RCE	
72	DINING TABLE WITH SUN MICA TOP SIZE 3' X 3' X 2.6'	31392	0	31392		14(1)(ii)	In original scope of work as per DPR/RCE	
73	WALL MOUNTED FAN	18770	0	18770		14(1)(ii)	In original scope of work as per DPR/RCE	
74	UPS 600 VA-APC MAKE	37808	0	37808		14(1)(ii)	In original scope of work as per DPR/RCE	
75	Sony Xperia mobile(D-2202)	3500	0	3500		14(1)(ii)	In original scope of work as per DPR/RCE	
76	USB 3G DATA CARD	1600	0	1600		14(1)(ii)	In original scope of work as per DPR/RCE	
77	PAINTING SPRAY GUN, PNEUMATIC, OPERATING AIR PRESSURE-0-5KG/CM2	4296	0	4296		14(1)(ii)	In original scope of work as per DPR/RCE	
78	DIAL GAUGE WITH MAGNETIC BASE	60544	0	60544		14(1)(ii)	In original scope of work as per DPR/RCE	
79	ANGLE GRINDER, PORTABLE , 1020W, 230V, 125MM, BOSCH MAKE	3695	0	3695		14(1)(ii)	In original scope of work as per DPR/RCE	
80	GRINDER AG-5	2703	0	2703		14(1)(ii)	In original scope of work as per DPR/RCE	



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Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
81	ANGLE GRINDER,	3695	0	3695		14(1)(ii)	In original scope of work as per DPR/RCE	
82	WHITE BOARD SIMPLE (SIZE 3 X 4 SQ. FEET)	2310	0	2310		14(1)(ii)	In original scope of work as per DPR/RCE	
83	NOTICE BOARD 3' X 2' , WOODEN	819	0	819		14(1)(ii)	In original scope of work as per DPR/RCE	
84	RECHARGEABLE TORCH LIGHT	2730	0	2730		14(1)(ii)	In original scope of work as per DPR/RCE	
85	ELECTRIC KETTLE STAINLESS STEEL	2708	0	2708		14(1)(ii)	In original scope of work as per DPR/RCE	
86	ELECTRIC KETTLE 1.7 LTR	5710	0	5710		14(1)(ii)	In original scope of work as per DPR/RCE	
87	HEAT PILLAR	11148	0	11148		14(1)(ii)	In original scope of work as per DPR/RCE	
88	ROOM HEATER DOUBLE ROD (2000WATT)	3596	0	3596		14(1)(ii)	In original scope of work as per DPR/RCE	
89	ACCUCHEK ACTIVE GLUCOMETER	6520	0	6520		14(1)(ii)	In original scope of work as per DPR/RCE	
90	DIGITAL B P APPARATUS	8964	0	8964		14(1)(ii)	In original scope of work as per DPR/RCE	
91	SPHYGMONOMETER (B.P INSTRUMENT)	2444	0	2444		14(1)(ii)	In original scope of work as per DPR/RCE	
92	WEIGHING MACHINE	1446	0	1446		14(1)(ii)	In original scope of work as per DPR/RCE	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
93	RADIO DEVICE WIMAX OF 5.8 GHZ	80850	0	80850		14(1)(ii)	In original scope of work as per DPR/RCE	
<b>Total Expenditure Claimed During 2014-15 (in lakh)</b>		<b>294.03</b>	<b>9.34</b>	<b>284.69</b>				

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

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

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

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

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

**Note:**

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

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

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



## Statement showing items / assets / works claimed under Exclusions

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Chamera-III Power Station  
 COD : 04.07.2012

For Financial Year : 2014-15

Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
1	LAND AT MOKHRI ( 96 biga)	59155358	0	59155358		Value of land has been decapitalised during 2015-16.
	Total	59155358	0	59155358		

**Note:**

- Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..
- For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For DSP & Associates  
 Chartered Accountants

Partner



For NHPC Ltd.

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



## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Chamera-III Power Station

Region : Northern

State : HP

District : Chamba

FY 2014-15

Amount in Rs.

Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
1	SOFA SET 5 SEATER	Claimed	28080	01-05-12	3155	2014-15	FURNITURE-FIXTURES-RESIDENTIAL
2	KURL ON MATTRESS CLASSIC 75*35*5	Claimed	12420	01-05-12	1388	2014-15	FURNITURE-FIXTURES-RESIDENTIAL
3	LAPTOP DELL INSPIRON -1464	Claimed	12572	07-04-10	12571	2014-15	COMPUTERS
4	MOTOROLA XOOM TABLET- MZ601-WIFI+3G	Claimed	30714	01-02-12	18446	2014-15	COMPUTERS
5	HP PROBOOK 4440S LAPTOP COMPUTER WITH COTE I5 2520	Claimed	46200	20-03-13	14307	2014-15	COMPUTERS
6	1.5 TR WAC CLASS QUA SUMMERRAV41ERD AIR CONDITIONER (HITACHI)	Claimed	21673	05-10-11	3870	2014-15	AIR CONDITIONERS
7	Mobile Phone	Claimed	1	27-07-08	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
8	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	Claimed	997649	30-06-12	66643	2014-15	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT
9	DAM	Claimed	245375	30-06-12	16186	2014-15	DAMS AND BARRAGES
10	POWER TUNNEL & PIPE LINE	Claimed	521222	30-06-12	34382	2014-15	POWER TUNNELS AND PIPELINES
11	Abasdoor HP-48-6603 (Gross Block 374131)	Claimed	37413	31-08-05	0	2014-15	CARS



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Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
12	HP-47-0163(Rs.230479)	Claimed	23048	01-08-01	0	2014-15	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES
13	Godrej Executive table T-104	Claimed	11552	03-03-09	1620	2014-15	FURNITURE-FIXTURES-OFFICE
14	Food processor Polar make	Claimed	1	17-01-08	0	2014-15	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL
15	NOTEBOOK- HP LAPTOP COMPUTER (4510S) PART NO VK129AV	Claimed	17892	29-04-10	12768	2014-15	COMPUTERS
16	Computers Zenith Make	Claimed	6116	18-04-03	0	2014-15	COMPUTERS
17	HP-COMPAQ(Computer P-IV D220)	Claimed	1	03-01-05	0	2014-15	COMPUTERS
18	Zenith Computers	Claimed	6116	01-04-03	0	2014-15	COMPUTERS
19	HP 110-217IN DESKTOP PC	Claimed	76440	22-11-14	0	2014-15	COMPUTERS
20	Printers HP Laserjet 2300	Claimed	1	28-02-04	0	2014-15	PRINTERS
21	UPS Compact-1kva(cil1024LI) 5825100066	Claimed	1	25-10-08	0	2014-15	OTHER EDP EQUIPMENTS
22	600 VA UPS, APC MAKE (16 Nos)	Claimed	37808	24-02-14	1120	2014-15	OTHER EDP EQUIPMENTS
23	RADIO DEVICE WIMAX OF 5.8 GHZ	Claimed	80850	24-05-11	0	2014-15	OTHER EDP EQUIPMENTS
24	600 VA UPS, APC MAKE (2 Nos)	Claimed	4620	22-11-14	0	2014-15	OTHER EDP EQUIPMENTS
25	SERVER WITH UPS 2KV	Claimed	84077	23-07-07	0	2014-15	OTHER EDP EQUIPMENTS
26	DSL Modem (3 Nos)	Claimed	3	20-10-04	0	2014-15	OTHER EDP EQUIPMENTS
27	WIRELESS G-ROUTER MAKE D-LINK	Claimed	1	26-08-09	0	2014-15	OTHER EDP EQUIPMENTS
28	CISCO ROUTER 2911 (2 Nos)	Claimed	263760	22-10-12	114226	2014-15	OTHER EDP EQUIPMENTS
29	Switch 24 Port HUB	Claimed	1	01-05-06	0	2014-15	OTHER EDP EQUIPMENTS
30	Lan At CHEP-III	Claimed	365748	14-05-08	0	2014-15	OTHER EDP EQUIPMENTS
31	Linksys 24 port Switch	Claimed	1	07-03-07	0	2014-15	OTHER EDP EQUIPMENTS
32	24 PORT GIGABIT SWITCH (3 Nos)	Claimed	69060	03-07-10	51900	2014-15	OTHER EDP EQUIPMENTS



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Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
33	LIU 6 PORT FULLY LOADED-RACKMOUNT (3 Nos)	Claimed	3	03-07-10	0	2014-15	OTHER EDP EQUIPMENTS
34	SINGLE MODE GIGABIT SFP/GBIC MODULE	Claimed	12142	21-07-10	9230	2014-15	OTHER EDP EQUIPMENTS
35	MEDIA CONVERTER GIGABIT - SM (1000MBPS) (6 Nos)	Claimed	6	04-01-12	0	2014-15	OTHER EDP EQUIPMENTS
36	SWITCH/SERVER RACK (27U) COMPLETE WITH ALL THE ACCESSORIES (2 Nos)	Claimed	48300	22-11-12	19688	2014-15	OTHER EDP EQUIPMENTS
37	MANAGEABLE SWITCH WITH MINIMUM 24 NOS. OF 10/100/1000 BASE T AND MINIMUM 4 NOS. OF SFP/GBIC PORTS (3 Nos)	Claimed	456291	31-08-13	80208	2014-15	OTHER EDP EQUIPMENTS
38	SERVER RACK 19, 42U WITH ACCESSORIES	Claimed	50400	31-08-13	8861	2014-15	OTHER EDP EQUIPMENTS
39	NETWORK SECURITY UTM FIREWALL (2 Nos)	Claimed	289380	02-07-14	0	2014-15	OTHER EDP EQUIPMENTS
40	UBIQUITI NANOSTATION M5 NSM5 CPE (2 Nos)	Claimed	14708	03-11-14	0	2014-15	OTHER EDP EQUIPMENTS
41	VSAT with Hub Scientific Atlanta	Claimed	119097	20-06-03	14083	2014-15	SATELLITE COMMUNICATIONS SYSTEMS
42	Communication System (V-Sat)	Claimed	130707	16-02-03	0	2014-15	SATELLITE COMMUNICATIONS SYSTEMS
43	ECG Machine	Claimed	42579	16-06-05	8308	2014-15	HOSPITAL EQUIPMENTS
44	Gyser	Claimed	1	31-08-05	0	2014-15	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS
45	Gyser 25 ltr. Crompton Greaves (2 Nos)	Claimed	2	07-10-06	0	2014-15	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS
46	ANGLE GRINDER, PORTABLE , 1020W, 230V, 125MM, BOSCH MAKE	Claimed	3695	31-03-15	0	2014-15	MISC. ASSETS/EQUIPMENTS
47	AC/DC/SUCTION MACHINE (PORTABLE), MAKE- MEDI SEARCH	Claimed	17315	27-09-14	0	2014-15	MISC. ASSETS/EQUIPMENTS
48	GODREJ FRIDGE 100 LITRE: MODEL GDC-110S	Claimed	6133	03-11-10	757	2014-15	REFRIGERATOR OTHER THAN FOR OFFICE



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
49	Revolving Chair(M)	Claimed	1	25-06-04	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
50	Heater Piller super Model1500W with Oscillator (4 Nos)	Claimed	4	12-05-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
51	Heater Piller(Everest) (2 Nos)	Claimed	2	23-01-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
52	Pedestial USHA Fan (2 Nos)	Claimed	2	03-06-04	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
53	Tele Twin Plan 1+1 with wire	Claimed	1	26-08-08	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
54	ENERGY METER (3 Nos)	Claimed	3	03-06-09	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
55	UPS 600 VA (3 Nos)	Claimed	3	25-08-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
56	Cordless Microphone 690VL (2 Nos)	Claimed	2	31-03-08	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
57	Beetel Set	Claimed	1	14-01-09	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
58	Cordless Telephone(Panasonic)	Claimed	1	17-08-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
59	Cordless TeleSet (Beetal Make) (2 Nos)	Claimed	2	18-11-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
60	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77 (2 Nos)	Claimed	2	14-12-11	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
61	NOKIA MOBILE 1110 (2 Nos)	Claimed	2	04-05-07	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
62	MOBILE PHONE SAMSUNG 3213	Claimed	1	09-02-12	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
63	OXYGEN REGULATOR SET	Claimed	1	01-12-08	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
64	MIXER GRINDER	Claimed	1	31-03-12	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
65	MIXER GRINDER	Claimed	3299	20-09-13	3298	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
66	HALOGEN HEATER (2 Nos)	Claimed	2	14-01-09	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
67	Room Heater Double Rod(Everest)	Claimed	1	19-08-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
68	Wall Light Doublesative silver (2 Nos)	Claimed	1	08-02-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
69	Wall Light Doublesative silver	Claimed	1	08-02-05	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
70	Stethoscope	Claimed	3	05-12-06	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
71	ACCUCHEK ACTIVE GLUCOMETER (4 Nos)	Claimed	6520	27-09-14	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
72	BP INSTRUMENT (MERCURY),MAKE-DIAMOND (4 Nos)	Claimed	4	07-01-11	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
73	DIGITAL B P APPARATUS	Claimed	8964	27-09-14	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
74	SPHYGMONOMETER (B.P INSTRUMENT) (2 Nos)	Claimed	2444	27-09-14	2	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
75	OXYGEN REGULATOR WITH ACCESSORIES (2 Nos)	Claimed	3584	16-03-13	3582	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
76	OXYGEN REGULATOR WITH ACCESSORIES (2 Nos)	Claimed	3512	04-01-14	3510	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
77	ELECTRONIC WEIGHING MACHINE (2 Nos)	Claimed	2	07-01-11	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
78	WEIGHING MACHINE (2 Nos)	Claimed	1446	03-06-14	0	2014-15	FIXED ASSETS OF MINOR VALUE >750<5000
79	COMPLETE SUBMERSIBLE PUMP-MOTOR SET OF EACH TYPE HINCMR00GMAEC00001	Claimed	96591	31-03-13	5114	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
80	COMPLETE SUBMERSIBLE PUMP-MOTOR SET OF EACH TYPE, HINCMR00GMAEC00001	Claimed	48295	31-03-13	2551	2014-15	CAPITAL SPARES-GPM
81	INDUCTIVE PROXIMITY SENSOR, HIN CMR 20MEB PB 99001/0010 (2 Nos)	Claimed	132934	30-06-12	0	2014-15	CAPITAL SPARES-GPM
82	SOCKET SET SCR ISO 4026-M16X16-A2-70, HIN CMR 20MEB PB 99001/0018 (56 Nos)	Claimed	44296	30-06-12	0	2014-15	CAPITAL SPARES-GPM
83	HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014 (3 Nos)	Claimed	2769	30-06-12	0	2014-15	CAPITAL SPARES-GPM
84	TRANSFER PUMP - OIL HANDLING SYSTEM	Claimed	34496	31-03-13	1829	2014-15	CAPITAL SPARES-GPM
85	SQUARE BEVELED WASHER-16-A2C, HIN CMR 20 MEA PB 80 022/0009 (16 Nos)	Claimed	111568	30-06-12	0	2014-15	CAPITAL SPARES-GPM
86	HEX NUT ISO 4032-M16-8 A2C, HIN CMR 20 MEA PB 80 022/0010 (16 Nos)	Claimed	111568	30-06-12	0	2014-15	CAPITAL SPARES-GPM
87	HEX SCREW ISO 4017-M16X50-8,8 A2C, HIN CMR 20 MEA PB 80 022/0023	Claimed	111568	30-06-12	0	2014-15	CAPITAL SPARES-GPM
88	EYE BOLT ALSTOM STD:020-100-3600 M48X4P (CAP-5,2T), HIN CMR 20 MEA PB 80 022/0024 (8 Nos)	Claimed	111576	30-06-12	0	2014-15	CAPITAL SPARES-GPM
89	EYE BOLT ISO 3266-M33-15 (CAP-2T), HIN CMR 20 MEA PB 80 022/0025 (2 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM



Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
90	EYE BOLT IS 4190-TYPE 1 M16 (CAP-380KG), HIN CMR 20 MEA PB 80 022/0026	Claimed	111570	30-06-12	0	2014-15	CAPITAL SPARES-GPM
91	HIGH TENSILE EYE BOLT IS 4190-M36,4 T CAP-2.5T, HIN CMR 20 MEA PB 80 022/0027 (6 Nos)	Claimed	111570	30-06-12	0	2014-15	CAPITAL SPARES-GPM
92	EYE BOLT M24 FE 410 WB IS 4190 CAP-1T, HIN CMR 20 MEA PB 80 022/0028 (5 noS)	Claimed	92975	30-06-12	0	2014-15	CAPITAL SPARES-GPM
93	EYE BOLT ALSTOM STD:020-100-3600 M42X4P (CAP-3.4T), HIN CMR 20 MEA PB 80 022/0040 (8 Nos)	Claimed	111576	30-06-12	0	2014-15	CAPITAL SPARES-GPM
94	BEAM SUPPORT - 2, CMR20MEAPB80007/0205 (2 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
95	STRUT, CMR20MEAPB80007/0209 (4 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
96	BACKING OFF SCREW M24, CMR20MEAPB80007/0211 (4 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
97	SUPPORT BEAM, CMR20MEAPB80007/0215 (7 Nos)	Claimed	195251	30-06-12	0	2014-15	CAPITAL SPARES-GPM
98	ANGLE - 1, CMR20MEAPB80007/0217 (4 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
99	ANGLE - 2, CMR20MEAPB80007/0218 (2 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM



Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
100	ANGLE - 3, CMR20MEAPB80007/0219 (2 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
101	SUPPORT, CMR20MEAPB80013/0201	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
102	DUMMY HOUSING, CMR20MEAPB80013/0202	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
103	ANGLE , CMR20MEAPB80013/0203	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
104	SUPPORT PLATE , CMR20MEAPB80013/0204	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
105	BEAM SUPPORT , CMR20MEAPB80015/0221 (2 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
106	SUPPORT ARM, CMR20MEAPB80015/0222 (2 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
107	DISTANCE PIECE, CMR20MEAPB80015/0223 (5 Nos)	Claimed	111570	30-06-12	0	2014-15	CAPITAL SPARES-GPM
108	LEG ANGLE , CMR20MEAPB80015/0224 (4 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
109	RIGHT HAND SUPPORT , CMR20MEAPB80015/0225	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
110	LEFT HAND SUPPORT, CMR20MEAPB80015/0226	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
111	STATIONARY GUIDE, CMR20MEAPB80015/0227 (2 Nos)	Claimed	223144	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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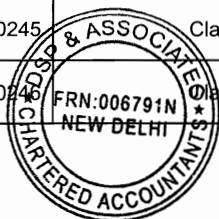
Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
112	SUPPORT ARM, CMR20MEAPB80015/0230 (2 Nos)	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
113	STAIR CASE , CMR20MEAPB80015/0231	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
114	WEDGE, CMR20MEAPB80015/0232	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
115	WEDGE, CMR20MEAPB80015/0232	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
116	GRATING, CMR20MEAPB80015/0233	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
117	GRATING, CMR20MEAPB80015/0233	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
118	GRATING, CMR20MEAPB80015/0234	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
119	GRATING, CMR20MEAPB80015/0234	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
120	GRATING, CMR20MEAPB80015/0235	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
121	GRATING, CMR20MEAPB80015/0235	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
122	GRATING, CMR20MEAPB80015/0235	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
123	GRATING, CMR20MEAPB80015/0235	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
124	GRATING, CMR20MEAPB80015/0236	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
125	GRATING, CMR20MEAPB80015/0236	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
126	GRATING, CMR20MEAPB80015/0237	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
127	GRATING, CMR20MEAPB80015/0237	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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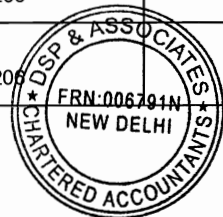
Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
128	GRATING, CMR20MEAPB80015/0237	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
129	GRATING, CMR20MEAPB80015/0237	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
130	GRATING, CMR20MEAPB80015/0238	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
131	GRATING, CMR20MEAPB80015/0239	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
132	GRATING, CMR20MEAPB80015/0239	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
133	ANGLE , CMR20MEAPB80015/0240	Claimed	37191	30-06-12	0	2014-15	CAPITAL SPARES-GPM
134	ANGLE , CMR20MEAPB80015/0240	Claimed	37191	30-06-12	0	2014-15	CAPITAL SPARES-GPM
135	ANGLE , CMR20MEAPB80015/0240	Claimed	37191	30-06-12	0	2014-15	CAPITAL SPARES-GPM
136	GRATING, CMR20MEAPB80015/241	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
137	GRATING, CMR20MEAPB80015/241	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
138	GRATING, CMR20MEAPB80015/0242	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
139	GRATING, CMR20MEAPB80015/0243	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
140	GRATING, CMR20MEAPB80015/0244	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
141	GRATING, CMR20MEAPB80015/0244	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
142	GRATING, CMR20MEAPB80015/0245	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
143	GRATING, CMR20MEAPB80015/0245	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
144	GRATING, CMR20MEAPB80015/0245	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
145	SUPPORT , CMR20MEAPB80015/0247	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
146	SUPPORT , CMR20MEAPB80015/0247	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
147	SUPPORT , CMR20MEAPB80015/0247	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
148	SUPPORT , CMR20MEAPB80015/0247	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
149	CLAMP , CMR20MEAPB80015/0248	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
150	ANGLE , CMR20MEAPB80015/0249	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
151	ANGLE , CMR20MEAPB80015/0249	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
152	ANGLE , CMR20MEAPB80015/0250	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
153	ANGLE , CMR20MEAPB80015/0250	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
154	DISTANCE PIECE, CMR20MEAPB80015/0251	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
155	GRATING, CMR20MEAPB80015/0252	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
156	GRATING, CMR20MEAPB80015/0252	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
157	LIFTING PLATE, CMR20MEAPB80017/0207	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
158	CENTRAL SUPPORT , CMR20MEAPB80018/0206	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
159	CENTRAL SUPPORT , CMR20MEAPB80018/0206	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
160	COVER, CMR20MEAPB80018/0207	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
161	COVER, CMR20MEAPB80018/0207	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
162	COVER, CMR20MEAPB80018/0207	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
163	COVER, CMR20MEAPB80018/0207	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
164	LATERAL SUPPORT, CMR20MEAPB80018/0208	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
165	LATERAL SUPPORT, CMR20MEAPB80018/0208	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
166	RAIL, CMR20MEAPB80018/0209	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
167	RAIL, CMR20MEAPB80018/0209	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
168	COVER, CMR20MEAPB80018/0216	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
169	COVER, CMR20MEAPB80018/0216	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
170	COVER, CMR20MEAPB80018/0216	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
171	COVER, CMR20MEAPB80018/0216	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
172	REMOVABLE SUPPORT, CMR20MEAPB80018/0217	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
173	REMOVABLE SUPPORT, CMR20MEAPB80018/0217	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
174	I-BEAM MAT-CARBON STEEL, HIN CMR 20 MEA PB 80 022/0205	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
175	I-BEAM MAT-CARBON STEEL, HIN CMR 20 MEA PB 80 022/0205	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
176	BASE OF SLING MAT-CARBON STEEL, HIN CMR 20 MEA PB 80 022/0209	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
177	TROLLY , CMR20MEAPB80023/0203	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
178	RAM SHORN HOOK, HIN CMR 20 MEA PB 80 022/0018	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
179	RING OF HEAD, HIN CMR 20 MEA PB 80 022/0037	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
180	SHACKLE, HIN CMR 20 MEA PB 80 022/0038	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
181	CROSS BEAM MAT-CARBON STEEL, HIN CMR 20 MEA PB 80 022/209	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
182	CROSS BEAM MAT-CARBON STEEL, HIN CMR 20 MEA PB 80 022/209	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
183	STRUT, CMR20 MEAPB8005/0209	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
184	STRUT, CMR20 MEAPB8005/0209	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
185	STRUT, CMR20 MEAPB8005/0209	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
186	STRUT, CMR20 MEAPB8005/0209	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
187	BEAM SUPPORT, CMR20MEAPB80007/0201	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
188	TRAY SUPPORT, CMR20MEAPB80007/0202	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
189	PILLER, CMR20MEAPB80007/0203	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
190	PILLER, CMR20MEAPB80007/0203	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
191	PILLER, CMR20MEAPB80007/0203	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
192	PILLER, CMR20MEAPB80007/0203	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
193	BEAM SUPPORT - 1, CMR20MEAPB80007/0204	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
194	BEAM SUPPORT - 1, CMR20MEAPB80007/0204	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
195	BEAM SUPPORT - 1, CMR20MEAPB80007/0204	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
196	BEAM SUPPORT - 1, CMR20MEAPB80007/0204	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
197	BEAM SUPPORT - 1, CMR20MEAPB80007/0204	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
198	BEAM SUPPORT - 1, CMR20MEAPB80007/0204	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
199	RUNNER SUPPORT, CMR20MEAPB80007/0208	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
200	HEX NUT ISO 4032 -M30 8 A2C, CMR20 MEAPB80003/0002	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
201	HEX NUT ISO 4032 -M30 8 A2C, CMR20 MEAPB80003/0002	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
202	HEX NUT ISO 4032 -M30 8 A2C, CMR20 MEAPB80003/0002	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
203	HEX NUT ISO 4032 -M30 8 A2C, CMR20 MEAPB80003/0002	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
204	HEX NUT ISO 4032 M30- 8A2C, CMR20 MEAPB80003/0004	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
205	HEX NUT ISO 4032 M30- 8A2C, CMR20 MEAPB80003/0004	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
206	HEX NUT ISO 4032 M30- 8A2C, CMR20 MEAPB80003/0004	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
207	HEX NUT ISO 4032 M30- 8A2C, CMR20 MEAPB80003/0004	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
208	HEX NUT ISO 4032 M30-8A2C, CMR20 MEAPB8004 /0011	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
209	HEX NUT ISO 4032 M30-8A2C, CMR20 MEAPB8004 /0011	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
210	HEX NUT ISO 4032 M30-8A2C, CMR20 MEAPB8004 /0011	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
211	HEX NUT ISO 4032 M30-8A2C, CMR20 MEAPB8004 /0011	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
212	HEX SCREW M30 X120 ISO 4017 CL 8.8 ZN. PL, CMR20 MEAPB8004 /0012	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
213	HEX SCREW M30 X120 ISO 4017 CL 8.8 ZN. PL, CMR20 MEAPB8004 /0012	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
214	HEX SCREW M30 X120 ISO 4017 CL 8.8 ZN. PL, CMR20 MEAPB8004 /0012	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
215	HEX SCREW M30 X120 ISO 4017 CL 8.8 ZN. PL, CMR20 MEAPB8004 /0012	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
216	HEX SCREW ISO 4017 - M24 X 75 - 8.8 A2C, CMR20MEAPB80003/1	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
217	HEX SCREW ISO 4017 - M24 X 75 - 8.8 A2C, CMR20MEAPB80003/1	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
218	HEX SCREW ISO 4017 - M24 X 75 - 8.8 A2C, CMR20MEAPB80003/1	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
219	HEX SCREW ISO 4017 - M24 X 75 - 8.8 A2C, CMR20MEAPB80003/1	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
220	HEX SCREW ISO 4017 - M24 X 75 - 8.8 A2C, CMR20MEAPB80003/1	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
221	HEX SCREW ISO 4017 - M24 X 75 - 8.8 A2C, CMR20MEAPB80003/1	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
222	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
223	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
224	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
225	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
226	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
227	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
228	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
229	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
230	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
231	HEX SCREW ISO 4017 M16X50-8.8 A2C, CMR20MEAPB80015/26	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
232	HEX NUT ISO M16-8A2C, CMR20MEAPB80015/27 (18 nos.)	Claimed	111564	30-06-12	0	2014-15	CAPITAL SPARES-GPM
233	HEX SCREW ISO 4017 M16X20 8.8 A2C, CMR20MEAPB80015/28 (8 nos.)	Claimed	111576	30-06-12	0	2014-15	CAPITAL SPARES-GPM
234	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
235	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
236	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
237	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
238	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
239	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
240	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
241	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
242	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
243	HEX SCREW ISO 4017 M20X55 8.8 A2C, CMR20MEAPB80015/29	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
244	HEX SCREW ISO 4017 M24X60 8.8 A2C, CMR20MEAPB80015/30	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
245	HEX SCREW ISO 4017 M24X60 8.8 A2C, CMR20MEAPB80015/30	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
246	HEX SCREW ISO 4017 M24X60 8.8 A2C, CMR20MEAPB80015/30	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
247	HEX SCREW ISO 4017 M24X60 8.8 A2C, CMR20MEAPB80015/30	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
248	HEX NUT ISO 4032-M24 -8 A2C, CMR20MEAPB80015/31	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
249	HEX NUT ISO 4032-M24 -8 A2C, CMR20MEAPB80015/31	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
250	HEX NUT ISO 4032-M24 -8 A2C, CMR20MEAPB80015/31	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
251	HEX NUT ISO 4032-M24 -8 A2C, CMR20MEAPB80015/31	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
252	HEX SCREW ISO 4017 - M24 X 110 - 8.8 A2C, CMR20MKAPB82538/1	Claimed	37191	30-06-12	0	2014-15	CAPITAL SPARES-GPM
253	HEX SCREW ISO 4017 - M24 X 110 - 8.8 A2C, CMR20MKAPB82538/1	Claimed	37191	30-06-12	0	2014-15	CAPITAL SPARES-GPM
254	HEX SCREW ISO 4017 - M24 X 110 - 8.8 A2C, CMR20MKAPB82538/1	Claimed	37191	30-06-12	0	2014-15	CAPITAL SPARES-GPM
255	ROLLER SKATE STYLE DIA 24.8 TON H-79 MM, CMR20MEAPB80015/21	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
256	ROLLER SKATE STYLE DIA 24.8 TON H-79 MM, CMR20MEAPB80015/21	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
257	ROLLER SKATE STYLE DIA 24.8 TON H-79 MM, CMR20MEAPB80015/21	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM



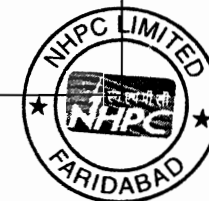
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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
258	ROLLER SKATE STYLE DIA 24.8 TON H-79 MM, CMR20MEAPB80015/21	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
259	HEX NUT ISO 4032-M42-A2C, CMR20MEAPB80013/0003	Claimed	111572	30-06-12	0	2014-15	CAPITAL SPARES-GPM
260	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
261	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
262	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
263	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
264	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
265	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
266	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
267	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
268	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
269	HEX BOLT ISO 4017 M16X45 -8.8 HOT DIP GAL, CMR20MEAPB80013/0004	Claimed	11157	30-06-12	0	2014-15	CAPITAL SPARES-GPM
270	HEX BOLT DIN 931- M24X80-8.8 A2C, CMR20MEAPB80013/0005	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
271	HEX BOLT DIN 931- M24X80-8.8 A2C, CMR20MEAPB80013/0005	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
272	EYE BOLT ISO 3266 M33-15, CMR20MEAPB80013/0006	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
273	EYE BOLT ISO 3266 M33-15, CMR20MEAPB80013/0006	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
274	GRATING-1, CMR20MEAPB80024/0256	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
275	GRATING-1, CMR20MEAPB80024/0256	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
276	GRATING-3, CMR20MEAPB80024/0258	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
277	GRATING-3, CMR20MEAPB80024/0258	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
278	GRATING-5, CMR20MEAPB80024/0260	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
279	GRATING-5, CMR20MEAPB80024/0260	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
280	GRATING-2, CMR20MEAPB80024/0257	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
281	GRATING-2, CMR20MEAPB80024/0257	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM

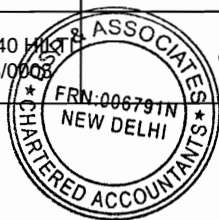


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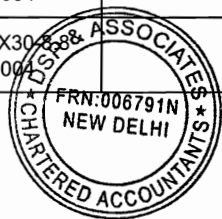
Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
282	GRATING-4, CMR20MEAPB80024/0259	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
283	GRATING-4, CMR20MEAPB80024/0259	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
284	GRATING-6, CMR20MEAPB80024/0261	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
285	GRATING-6, CMR20MEAPB80024/0261	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
286	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 027 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0002	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
287	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 027 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0002	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
288	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 027 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0002	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
289	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 027 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0002	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
290	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 027 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0002	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
291	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 027 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0002	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
292	ANCHOR FLUSH BOLT M10X40 HILTI HKD SR, CMR20MEAPB80018/0003	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
293	ANCHOR FLUSH BOLT M10X40 HILTI HKD SR, CMR20MEAPB80018/0003	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
294	ANCHOR FLUSH BOLT M10X40 HILTI HKD SR, CMR20MEAPB80018/0003	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
295	ANCHOR FLUSH BOLT M10X40 HILTI HKD SR, CMR20MEAPB80018/0003	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
296	ANCHOR FLUSH BOLT M10X40 HILTI HKD SR, CMR20MEAPB80018/0003	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
297	ANCHOR FLUSH BOLT M10X40 HILTI HKD SR, CMR20MEAPB80018/0003	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
298	ANCHOR FLUSH BOLT M10X40 HILTI HKD SR, CMR20MEAPB80018/0003	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
299	ANCHOR FLUSH BOLT M10X40 HILTI HKD SR, CMR20MEAPB80018/0003	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
300	HEX SCREW ISO 4017 M10X30-8.8 A2C, CMR20MEAPB80018/0004	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
301	HEX SCREW ISO 4017 M10X30-8.8 A2C, CMR20MEAPB80018/0004	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
302	HEX SCREW ISO 4017 M10X30-8.8 A2C, CMR20MEAPB80018/0004	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
303	HEX SCREW ISO 4017 M10X30-8.8 A2C, CMR20MEAPB80018/0004	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
304	HEX SCREW ISO 4017 M10X30-8.8 A2C, CMR20MEAPB80018/0004	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
305	HEX SCREW ISO 4017 M10X30-8.8 A2C, CMR20MEAPB80018/0004	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
306	HEX SCREW ISO 4017 M10X30-8.8 A2C, CMR20MEAPB80018/0004	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
307	PLAIN WASHER ISO 7089-10 200HV - A2C, CMR20MEAPB80018/0005	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
308	PLAIN WASHER ISO 7089-10 200HV - A2C, CMR20MEAPB80018/0005	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
309	PLAIN WASHER ISO 7089-10 200HV - A2C, CMR20MEAPB80018/0005	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
310	PLAIN WASHER ISO 7089-10 200HV - A2C, CMR20MEAPB80018/0005	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
311	PLAIN WASHER ISO 7089-10 200HV - A2C, CMR20MEAPB80018/0005	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
312	PLAIN WASHER ISO 7089-10 200HV - A2C, CMR20MEAPB80018/0005	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
313	PLAIN WASHER ISO 7089-10 200HV - A2C, CMR20MEAPB80018/0005	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
314	PLAIN WASHER ISO 7089-10 200HV - A2C, CMR20MEAPB80018/0005	Claimed	13947	30-06-12	0	2014-15	CAPITAL SPARES-GPM
315	EYE BOLT IS 4190- M20 SWL REF ITEM NO 35 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0006	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
316	EYE BOLT IS 4190- M20 SWL REF ITEM NO 35 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0006	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
317	EYE BOLT IS 4190- M20 SWL REF ITEM NO 35 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0006	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
318	EYE BOLT IS 4190- M20 SWL REF ITEM NO 35 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0006	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
319	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
320	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
321	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
322	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
323	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
324	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
325	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
326	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
327	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
328	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
329	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
330	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
331	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
332	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
333	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
334	HEX NUT ISO 4032 M16-8 A2C, CMR20MEAPB80018/0008	Claimed	6973	30-06-12	0	2014-15	CAPITAL SPARES-GPM
335	PLAIN WASHER ISO 7089-39 - A2C, CMR20MEAPB80018/0011	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
336	PLAIN WASHER ISO 7089-39 - A2C, CMR20MEAPB80018/0011	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
337	PLAIN WASHER ISO 7089-39 - A2C, CMR20MEAPB80018/0011	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
338	PLAIN WASHER ISO 7089-39 - A2C, CMR20MEAPB80018/0011	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
339	HEX SCREW ISO 4017 M16X90-8.8 A2C, CMR20MEAPB80018/0012	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
340	HEX SCREW ISO 4017 M16X90-8.8 A2C, CMR20MEAPB80018/0012	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
341	HEX SCREW ISO 4017 M20X90-8.8 A2C, CMR20MEAPB80018/0013	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
342	HEX SCREW ISO 4017 M20X90-8.8 A2C, CMR20MEAPB80018/0013	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
343	HEX SCREW ISO 4017 M20X90-8.8 A2C, CMR20MEAPB80018/0013	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
344	HEX SCREW ISO 4017 M20X90-8.8 A2C, CMR20MEAPB80018/0013	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
345	HEX HEAD SCREW ISO 4017 M20X60-8.8 A2, CMR20MEAPB80018/0014	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
346	HEX HEAD SCREW ISO 4017 M20X60-8.8 A2, CMR20MEAPB80018/0014	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
347	EYE BOLT BOLT M24 FE 410 WEB IS 4190 REF ITEM NO 028 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0015	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
348	EYE BOLT BOLT M24 FE 410 WEB IS 4190 REF ITEM NO 028 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0015	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
349	EYE BOLT BOLT M24 FE 410 WEB IS 4190 REF ITEM NO 028 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0015	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
350	EYE BOLT BOLT M24 FE 410 WEB IS 4190 REF ITEM NO 028 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0015	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
351	EYE BOLT BOLT M24 FE 410 WEB IS 4190 REF ITEM NO 028 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0015	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
352	EYE BOLT BOLT M24 FE 410 WEB IS 4190 REF ITEM NO 028 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0015	Claimed	18595	30-06-12	0	2014-15	CAPITAL SPARES-GPM
353	OIL & AIR CIRCUIT VALVE(25MM & ABOVE), BALL VALVE	Claimed	66467	30-06-12	0	2014-15	CAPITAL SPARES-GPM
354	OIL & AIR CIRCUIT VALVE(25MM & ABOVE), BALL VALVE	Claimed	66467	30-06-12	0	2014-15	CAPITAL SPARES-GPM
355	ELEMENT OF PRE FILTER FOR AIR DRYER - (COARSE FILTER-OIL HANDLING SYSTEM)	Claimed	34496	30-06-12	0	2014-15	CAPITAL SPARES-GPM
356	PRESS FILTER ELEMENTS - (COARSE FILTER-OIL HANDLING SYSTEM)	Claimed	34496	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
357	ELEMENTS OF CARBON FILTER FOR AIR DRYER - (COARSE FILTER-OIL HANDLING SYSTEM)	Claimed	34496	30-06-12	0	2014-15	CAPITAL SPARES-GPM
358	MICRON FILTER ELEMENTS - (FINE FILTER - OIL HANDLING SYSTEM)	Claimed	11499	30-06-12	0	2014-15	CAPITAL SPARES-GPM
359	MICRON FILTER ELEMENTS - (FINE FILTER - OIL HANDLING SYSTEM)	Claimed	11499	30-06-12	0	2014-15	CAPITAL SPARES-GPM
360	MICRON FILTER ELEMENTS - (FINE FILTER - OIL HANDLING SYSTEM)	Claimed	11499	30-06-12	0	2014-15	CAPITAL SPARES-GPM
361	ELEMENTS OF AFTER FILTER FOR AIR DRYER - (FINE FILTER - OIL HANDLING SYSTEM)	Claimed	11499	30-06-12	0	2014-15	CAPITAL SPARES-GPM
362	ELEMENTS OF AFTER FILTER FOR AIR DRYER - (FINE FILTER - OIL HANDLING SYSTEM)	Claimed	11499	30-06-12	0	2014-15	CAPITAL SPARES-GPM
363	ELEMENTS OF AFTER FILTER FOR AIR DRYER - (FINE FILTER - OIL HANDLING SYSTEM)	Claimed	11499	30-06-12	0	2014-15	CAPITAL SPARES-GPM
364	CONNECTING HOSE 25 NB X 20 M WITH COUPLING - (OIL HANDLING SYSTEM)	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
365	CONNECTING HOSE 25 NB X 20 M WITH COUPLING - (OIL HANDLING SYSTEM)	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
366	TURBINE SHAFT SEAL RDT TECH SPEC (395 ), CMR20MEUPB90001/1	Claimed	9298	30-06-12	0	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
367	TURBINE SHAFT SEAL RDT TECH SPEC (395 ), CMR20MEUPB90001/1	Claimed	9298	30-06-12	0	2014-15	CAPITAL SPARES-GPM
368	TURBINE SHAFT SEAL RDT TECH SPEC (395 ), CMR20MEUPB90001/1	Claimed	9298	30-06-12	0	2014-15	CAPITAL SPARES-GPM
369	TURBINE BRG SHELL & OIL RDT TECH SPEC760, CMR20MEUPB90001/2	Claimed	9298	30-06-12	0	2014-15	CAPITAL SPARES-GPM
370	TURBINE BRG SHELL & OIL RDT TECH SPEC760, CMR20MEUPB90001/2	Claimed	9298	30-06-12	0	2014-15	CAPITAL SPARES-GPM
371	DIFF. PRESSURE GAUGE TECH SPECIFICATION RANGE 0-16 BAR, CMR20MEUPB90001/8	Claimed	55786	30-06-12	0	2014-15	CAPITAL SPARES-GPM
372	HEX SCREW ISO 4017 M12X30-8.8 A2C, CMR20MEAPB80015/24 (110 nos.)	Claimed	111540	30-06-12	0	2014-15	CAPITAL SPARES-GPM
373	HEX NUT ISO M12-8A2C, CMR20MEAPB80015/25 (110 nos.)	Claimed	111540	30-06-12	0	2014-15	CAPITAL SPARES-GPM
374	HEX SCREW ISO 4017 M10X20-8.8 A2C, CMR20MEAPB80015/22 (100 nos.)	Claimed	111600	30-06-12	0	2014-15	CAPITAL SPARES-GPM
375	HEX NUT ISO 4032 M12-8 A2C, CMR20MEAPB80018/0010 (28 nos.)	Claimed	111580	30-06-12	0	2014-15	CAPITAL SPARES-GPM
376	ANGLE , CMR20MEAPB80015/0229 (24 nos.)	Claimed	111576	30-06-12	0	2014-15	CAPITAL SPARES-GPM
377	SUPPORT BEAM, CMR20MEAPB80007/0215	Claimed	27893	30-06-12	0	2014-15	CAPITAL SPARES-GPM
378	COMPLETE PUMP WITH MOTOR, HINCMR20PACEC00001	Claimed	57053	31-03-13	3020	2014-15	CAPITAL SPARES-GPM
379	COMPLETE PUMP WITH MOTOR, HINCMR20PACEC00001	Claimed	57053	31-03-13	3020	2014-15	CAPITAL SPARES-GPM



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
380	GEN UPPER GUIDE BRG.PAD RTD SPEC(L-125), HIN CMR 20 MKA PB 90 701/0001	Claimed	145364	30-06-12	0	2014-15	CAPITAL SPARES-GPM
381	VACCUM CIRCUIT BREAKER TRUCK,,STR/SEC-26.3KA,11KV/630A, MAKE-CGL	Claimed	45259	30-06-12	4188	2014-15	CAPITAL SPARES-GPM
382	PLAIN OIL GAUGE , (MODEL 38 )	Claimed	75242	30-06-12	0	2014-15	CAPITAL SPARES-GPM
383	MOISTURE MEASURING INSTRUMENTS (MBW ) DP 19 GEC, F440999001 -CPS-III FREE SPARES	Claimed	73080	31-03-13	3874	2014-15	CAPITAL SPARES-GPM
384	ONLINE DATA STORAGE DEVICE- NA STORAGE 8200 TS, 4 TB -CPS-III FREE SPARES	Claimed	105569	30-06-12	0	2014-15	CAPITAL SPARES-GPM
<b>Total deletion during 2014-15</b>			<b>17898588</b>		<b>527705</b>		

Note: Year wise detail need to be submitted.

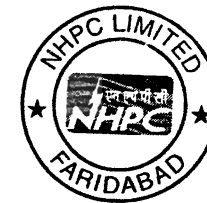
For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



## Year wise Statement of Additional Capitalisation after COD

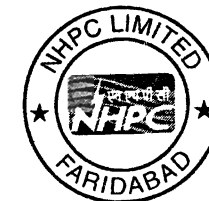
Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Chamera-III Power Station  
 COD : 04.07.2012  
 For Financial Year : 2015-16

(Amount in Rs)

Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
1	LAND AT MOKHRI (R&R)	5350000	0	5350000		14(2)	In original scope of work as per DPR/RCE	
2	LAND Switch-yard at Mohal Moukhri ( 0.2307 he)	8399310	0	8399310		14(2)	In original scope of work as per DPR/RCE	
3	SURGE SHAFT ROAD	2370994	0	2370994		14(2)	In original scope of work as per DPR/RCE	
4	CISF GUARD ROOM AT LOTHAL	553983	0	553983		14(2)	In original scope of work as per DPR/RCE	
5	CISF Security Barrack At Adit-2	795776	0	795776		14(2)	In original scope of work as per DPR/RCE	
6	CISF Security Barrack At Adit-3	806196	422557	383639		14(2)	In original scope of work as per DPR/RCE	
7	CISF Control room at karian	623095	0	623095		14(2)	In original scope of work as per DPR/RCE	
8	Park at karian	3036286	0	3036286		14(2)	In original scope of work as per DPR/RCE	
9	CISF security barrack at Adit-4&5	1157323	0	1157323		14(2)	In original scope of work as per DPR/RCE	
10	CISF Barrack Building at lothal workshop	2110569	585117	1525452		14(2)	In original scope of work as per DPR/RCE	
11	Two room building for installation of Accelerograph	298528	0	298528		14(2)	In original scope of work as per DPR/RCE	
12	UPPER FIXED WEARING RING, HIN CMR 20 MEA PB 90 002/0041	37191	0	37191		14(2)	These mandatory spares were supplied alongwith mother plant but wrongly kept under inventory head. Cost of these spares were not claimed earlier. Now, these spares has been transferred from invetroy head to capital head and claimed accoringly.	
13	UPPER ROTATING LYBRINGTH, HIN CMR 20 MEA PB 90 002/0012 (4 Nos)	148764	0	148764		14(2)		
14	SPARE LOWER ROTATING LABYRINTH, HIN CMR 20 MEA PB 90 002/0053	55786	0	55786		14(2)		



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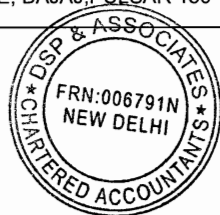
Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
15	OPERATING RING BUSH, HIN CMR 20 MEA PB 90 002/0141 (4 Nos)	55788	0	55788		14(2)	These mandatory spares were supplied alongwith mother plant but wrongly kept under inventory head. Cost of these spares were not claimed earlier. Now, these spares has been transferred from invetroy head to capital head and claimed accoringly.	
16	GENERATOR THRUST PAD (HINCMR20MKATB31308) (16 Nos)	558192	0	558192		14(2)		
17	GUIDE PAD DE BEARING (HINCMR20MKATB33242) (6 Nos)	279096	0	279096		14(2)		
18	POLE COMPLETE TYPE-3 UNIVERSAL POLE(HINCMR20MKATB24179) (3 Nos)	418647	0	418647		14(2)		
19	POLE COIL TYPE-3 UNIVERSAL TYPE(HINCMR20MKATB24193) (4 Nos)	139548	0	139548		14(2)		
20	AIR WATER COOLER (HINCMR20MKATB51402) (3 Nos)	383766	0	383766		14(2)		
21	UPPER BEARING OIL-WATER COOLER (HINCMR20MKAEC52020)	139549	0	139549		14(2)		
22	COOLER DE BEARING(HINCMR20MKATB33266)	139549	0	139549		14(2)		
23	H.P OIL INJECTION DC PUMP-MOTOR SET, HIN STD IN MKA 0005002	139549	54432	85117		14(2)		
24	FAN COMPLETE WITH MOTOR FOR BRAKE DUST COLLECTOR SYSTEM, MODEL NO-N24,MAKE-NEEDERMAN	139549	0	139549		14(2)		
25	H.P OIL INJECTION AC PUMP-MOTOR SET	139549	0	139549		14(2)		
26	COMPLETE PUMP WITH MOTOR ( MODEL-125/ 150 GSN) (M&P-MAKE)-HINCMR00SGALD00201	62835	0	62835		14(2)		
27	COLLECTOR RING, DIA-920MM (2 Nos)	211808	0	211808		14(2)		
28	COMPLETE CAST RESIN TRANSFORMER 550KVA 11KV/270V YD11 WITH ALL ACCESSORIES	105905	0	105905		14(2)		
29	COMPUTER WORK STAIONS FOR CENTRALOG WITH TFT, MAKE-DELL,MODEL-OPTIPLEX 755	105569	0	105569		14(2)		
30	NPORT VSAT CONVERTER , NPORT -5110T	105569	0	105569		14(2)		



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
31	ROUTER WITH FIRWAL, MAKE -CISCO,PART NO-ASA5505	105569	0	105569		14(2)	These mandatory spares were supplied alongwith mother plant but wrongly kept under inventory head. Cost of these spares were not claimed earlier. Now, these spares has been transferred from invetroy head to capital head and claimed accoringly.	
32	DUAL LINE GREASE PUMP WITHOUT RESERVOIR, MODEL DLGP-100-08, MODEL DLGP-100-08	278930	0	278930		14(2)		
33	ELECTRICALLY OPERATED GREASE TRANSFER PUMP WITH SOCKET (DEVICE),CENLUB & MODEL-MODEL DLGP-100-08	278930	0	278930		14(2)		
34	TEMPERATURE MONITOR SPLIT TYPE (MODEL-TEMP. MONITOR 8040-C-I-9-I-N-SFA),MAKE-MASIBUS (2 Nos)	211138	0	211138		14(2)		
35	CONDENSER COOLING WATER PUMP MOTOR SET KPD65/20 ,30KW	487855	0	487855		14(2)		
36	1250 KVA , 3 PHASE, 50 HZ, COPPER WOUND DISTRIBUTION TRANSFORMER - DRY TYPE WITH ENCLOSURE	2043487	0	2043487		14	No Station Service Transformer (SST) was supplied with along with mother plant and it is Mandatory Spares for smooth functioning of Power Station	
37	500 KVA,11KV/0.433KV,3 PH 50HZ CAST RESIN DRY TYPE CU. WOUND DIST.TRANSF. WITH ENCL.ELECTROMECCANICA	1143723	0	1143723		14	No Distribution Transformer(DT) was supplied with along with mother plant and it is Mandatory Spares for smooth functioning of Power Station	
38	D G SET 20 KVA WITH ACOUSTIC ENCLOSER, MAHINDRA & MAHINDRA / MODEL- 3285GM-C2	343350	0	343350		14(3)	For CISF power supply at Lothal	
39	05 HP SUBMERSIBLE MOTOR PUMP, KSB MAKE (2 Nos)	69530	0	69530		14(3)	For water supply of Karian colony	
40	SUBMERISBLE DEWATERING PUMP 30 HP-KIRLOSKAR-MODEL:- NS 50/32 N	338436	0	338436		14(3)	For Dewatering of APS during flooding in Power house	
41	ARC WELDING SET IGBT BASED 400AMP	51354	0	51354		14(3)	Mandatory Spares for smooth functioning of Power Station	
42	BORE WELL AT Lothal	285193	0	285193		14(2)	In original scope of work as per DPR/RCE	
43	HYDRAULIC SCISSOR LIFT TO MOUNTED ON TATA TRUCK CHASSIS LPT 1613	1532232	0	1532232		14(2)	In original scope of work as per DPR/RCE	
44	MOTOR CYCLE, BAJAJ,PULSAR 150 -(CISF)	74772	0	74772		14(2)	In original scope of work as per DPR/RCE	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
45	FRP SPEED MOTOR BOAT WITH 25HP 4STROKE ENGINE	787500	0	787500		14(2)	In original scope of work as per DPR/RCE	
46	THIEF PROOF RIFLE RACK - CAPACITY 4 RIFLES WITH AMMUNITION BOX-SECURITY-SECURITY (2 Nos)	36120	0	36120		14(3)	Security requirements (CISF)	
47	THIEF PROOF RIFLE RACK - CAPACITY 10 RIFLES - 5 RIFLES ON EACH SIDE, WITH AMMUNITION BOX-SECURITY (2 Nos)	45780	0	45780		14(3)	Security requirements (CISF)	
48	ECG MACHINE MODEL: MACIV2 / 3 CHANNEL CARDIOGRAPH	64232	0	64232		14(3)	Hospital items for employee health and safety	
49	UNIVERSAL RELAY TEST KIT	3165399	295556	2869843		14(3)	Mandatory equipment is for Power House, This is required for checking of healthyness of all the relays in generating unit	
50	ELECTRONIC DIGITAL WEIGHING MACHINE (CAPACITY:3100GM; ACCURACY:0.01 GM)	46026	0	46026		14(3)	Mandatory equipment for analyzing ppm data of Power Station	
51	ELECTRIC OPERATED AUTOMATIC BOOM BARRIER (2 Nos)	227982	0	227982		14(3)	Security requirements (CISF)	
52	ELECTRICAL OPERATED HUMP SPIKE TYRE BUSTER/RIPPER	735919	0	735919		14(3)	Security requirements (CISF)	
53	TROLLEY MOUNTED MOBILE (LUB OIL) STORAGE TANK CAPACITY:5KL	602470	57378	545092		14(2)	In original scope of work as per DPR/RCE	
54	AUTOMATIC WATER LEVEL CONTROLLER CUM-INDICATOR	65855	0	65855		14(3)	Mandatory instuments for smooth functioning of Power House	
55	ACCELEROGRAPH SYSTEM ALONG WITH ALL ACCESSORIES, NANOMETRICS & TITAN SMA (2 Nos)	1763234	0	1763234		14(2)	In original scope of work as per DPR/RCE	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
56	ELECTRODE OVEN CAPACITY 25 KG. TEMP. RANGE 50 TO 400 DEG. CENTIGRADE 1 PHASE 230 VOLTS (2 Nos)	52694	0	52694		14(3)	Mandatory for smooth functioning of Power House, this oven is used for keeping different types of electrodes in healthy condition.	
<b>Total Expenditure Claimed During 2015-16 (in lakh)</b>		<b>437.06</b>	<b>14.15</b>	<b>422.91</b>				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already
2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.
3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

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

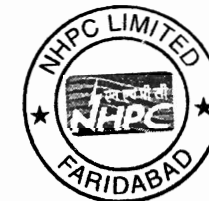
For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



## Statement showing items / assets / works claimed under Exclusions

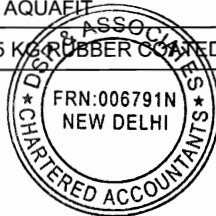
Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-III Power Station

COD : 04.07.2012

For Financial Year : 2015-16

Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
1	LAND AT MOKHRI (90.255 bigha)	4876879	0	4876879		Land
2	PULLING AND LIFTING MACHINE 3 TON LIFTING & 5 TON PULING CAPACITY T-35 (TRACTEL TRIFFOR MAKE)	29954	0	29954		Tools & Tackles
3	TRIPOD, CAP-5 TON WITH U HOOK & CHAIN HOIST OF 10 MTRS LIFT	103740	0	103740		Tools & Tackles
4	8-SEATER DINING TABLE FOR CISF	27300	0	27300		FURNITURE-FIXTURES-OFFICE
5	STUDY TABLE (22 Nos)	120120	0	120120		FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
6	VICTORIA BENCHES 5 FEET LONG (10 Nos)	85310	0	85310		FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
7	CENTRE TABLE SIZE 120CMX60CMX45CM WITH TWO TIER MELAMINE POLISH FINISH (11 Nos)	62568	0	62568		FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
8	DOUBLE BED BOX TYPE SIZE 78"X72"X12" WITH TWO SIDE TABLE SIZE 16"X18"X12" MELAMINE FINISH (2 Nos)	75076	0	75076		FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
9	DOUBLE BED BOX TYPE SIZE 78"X72"X15" WITH ONE SIDE TABLE SIZE 16"X18"X17" MELAMINE FINISH (22 Nos)	663168	104060	559108		FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
10	SOFA SET (3+1+1) (11 Nos)	262768	0	262768		FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
11	DEEP FREEZER	23625	0	23625		FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
12	PERSONAL COMPUTER (DESKTOP) (8 Nos)	413472	0	413472		COMPUTERS
13	HP LASER JET PRINTER, HP M1005	14490	0	14490		PRINTERS
14	UBIQUITI NANOSTATION M5 NSM5 CPE (2 Nos)	23100	23100	0		NETWORKING DEVICES & SERVER
15	SOLID DUMBBELL 2.5 KG RUBBER COATED HEXAGONAL (8 Nos)	2540	0	2540		CLUB EQUIPMENTS
16	DUMBBELL RACK MAKE BASPO	6124	0	6124		CLUB EQUIPMENTS
17	FLAT BENCH MAKE AQUAELT	5456	0	5456		CLUB EQUIPMENTS
18	SOLID DUMBBELL 7.5 KG RUBBER COATED HEXAGONAL (2 Nos)	2004	0	2004		CLUB EQUIPMENTS

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Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
19	OLYMPIC PLATES 1.25 KG 2.5 5 & 10kg (8 Nos)	5638	0	5638		CLUB EQUIPMENTS
20	AB KING PRO	4009	0	4009		CLUB EQUIPMENTS
21	BAR BELL 5 FEET	2450	0	2450		CLUB EQUIPMENTS
22	PUSH UP BAR	445	0	445		CLUB EQUIPMENTS
23	LAWNMOWER ARM 37 MAKE-BOSCH	19792	0	19792		TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
24	BOSCH ART 30 COMBITRIM GRASS TRIMMER	12841	0	12841		TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
25	GYSER 25 LTR. CAPACITY (25 Nos)	204750	0	204750		TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
26	AIR CONDITIONER 2.0 TON,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE (3 Nos)	173985	0	173985		AIR CONDITIONERS
27	AIR CONDITIONERS, CAPACITY-1.5TON, SPLIT TYPE, HOT & COLD WITH REMOTE, WALL MOUNTED STAND & COPPER P (5 Nos)	241620	0	241620		AIR CONDITIONERS
28	AIR CONDITIONER SPLIT TYP 1.5 TON (8 Nos)	351400	0	351400		AIR CONDITIONERS
29	LED TV 42 INCH FULL HD - LG & 42LB5820	63000	0	63000		TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS
30	LED TV 28 INCH HD - LG & 28LB452A (20 Nos)	434280	0	434280		TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS
31	LED TV 32 INCH FULL HD - LG & 32LB550A (3 Nos)	83256	0	83256		TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS
32	ELECTRIC OVEN 14X14X14THERMOSTATIC ALUMINIUM	10141	0	10141		LABORATORY TESTING AND METER TESTING EQUIPMENTS
33	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE (4 Nos)	108952	0	108952		MISC. ASSETS/EQUIPMENTS
34	WATER FILTER AQUASURE NANO R.O. for CISF (2 Nos)	19800	0	19800		MISC. ASSETS/EQUIPMENTS
35	VACUUM CLEANER	14994	0	14994		MISC. ASSETS/EQUIPMENTS
36	COMBIHAMMER TE 40	66647	0	66647		MISC. ASSETS/EQUIPMENTS
37	WOODEN PLATFORM 6'X3'X1.5' (8 Nos)	61428	0	61428		MISC. ASSETS/EQUIPMENTS
38	REFERIGERATOR DOUBLE DOOR, CAPACITY-420LTR - LG & GL-M472GNSI	59430	0	59430		REFRIGERATOR OTHER THAN FOR OFFICE
39	REFERIGERATOR DOUBLE DOOR, CAPACITY-242LTR - LG & B252VLGY (2 Nos)	42000	0	42000		REFRIGERATOR OTHER THAN FOR OFFICE
40	DINING CHAIR FOR CISF (12 Nos)	21840	0	21840		FIXED ASSETS OF MINOR VALUE >750<5000
41	ALL PURPOSE FAN. 55W & 2800 RPM. LUMINOUS BUDDY 230MM (2 Nos)	3000	0	3000		FIXED ASSETS OF MINOR VALUE >750<5000
42	EXHAUST FAN (20 Nos)	25200	0	25200		FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
43	AUTOMATIC VOLTAGE STABILIZER (16 Nos)	52928	0	52928		FIXED ASSETS OF MINOR VALUE >750<5000
44	UPS 600 VA (12 Nos)	23940	0	23940		FIXED ASSETS OF MINOR VALUE >750<5000
45	DRAGON LIGHT WITH CHARGER-SECURITY (6 Nos)	22680	0	22680		FIXED ASSETS OF MINOR VALUE >750<5000
46	Redmi2-mobile phone	3675	0	3675		FIXED ASSETS OF MINOR VALUE >750<5000
47	MOBILE PHONE, SAMSUNG METRO 313 (2 Nos)	4000	0	4000		FIXED ASSETS OF MINOR VALUE >750<5000
48	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (7 Nos)	16450	0	16450		FIXED ASSETS OF MINOR VALUE >750<5000
49	USB 3G DATA CARD	1599	0	1599		FIXED ASSETS OF MINOR VALUE >750<5000
50	MIXER GRINDER for CISF (2 Nos)	5800	0	5800		FIXED ASSETS OF MINOR VALUE >750<5000
51	ELECTRIC KETTLE STAINLESS STEEL (8 Nos)	11360	11360	0		FIXED ASSETS OF MINOR VALUE >750<5000
52	TEA CONTAINER 20 LTR (CISF) (2 Nos)	4054	0	4054		FIXED ASSETS OF MINOR VALUE >750<5000
53	WATER COOLER SIZE 20/20, COOLING CAPACITY 20 LTR AND STORAGE 20 LTR (CISF) (4 Nos)	4728	0	4728		FIXED ASSETS OF MINOR VALUE >750<5000
54	HEAT PILLAR (Security) (25 Nos)	59375	0	59375		FIXED ASSETS OF MINOR VALUE >750<5000
55	OLYMPIC PLATES 10 KG	1503	0	1503		FIXED ASSETS OF MINOR VALUE >750<5000
56	OLYMPIC PLATES 5 KG	752	0	752		FIXED ASSETS OF MINOR VALUE >750<5000
57	AB KING PRO	4009	0	4009		FIXED ASSETS OF MINOR VALUE >750<5000
58	SOLID DUMBBELL 7.5 KG RUBBER COATED HEXAGONAL (2 Nos)	2004	0	2004		FIXED ASSETS OF MINOR VALUE >750<5000
59	OLYMPIC PLATES 10 KG	1503	0	1503		FIXED ASSETS OF MINOR VALUE >750<5000
60	BAR BELL 5 FEET	2450	0	2450		FIXED ASSETS OF MINOR VALUE >750<5000
61	HEAT PILLAR (2 Nos)	4750	0	4750		FIXED ASSETS OF MINOR VALUE >750<5000
62	WRITING TABLE WITH RACK	8000	0	8000		FURNITURE-FIXTURES-RESIDENTIAL
63	7 SEATER SOFA WITH CENTER TABLE	20000	0	20000		FURNITURE-FIXTURES-RESIDENTIAL
64	STEEL ALMIRAH	18500	0	18500		FURNITURE-FIXTURES-RESIDENTIAL
65	LENEVO LAPTOP	40000	0	40000		COMPUTERS
66	Table	3500	0	3500		FIXED ASSETS OF MINOR VALUE >750<5000
67	GRAPHIC COLOR LCD OPERATOR INTERFACE TERMINAL	84094	0	84094		CAPITAL SPARES-GPM
68	COMPLETE SET OF RINGS AND GASKETS E	48295	0	48295		CAPITAL SPARES-GPM



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
69	O/L & INST. TRIP MECH., MCR-2/AOI-2, 2500A	5862	0	5862		CAPITAL SPARES-GPM
70	400A,50KA TP MCCB, MODEL:X4J 3FD0U00,	9695	0	9695		CAPITAL SPARES-GPM
71	400A,50KA TP MCCB, MODEL:X4J 3FD0U00,	9695	0	9695		CAPITAL SPARES-GPM
72	PRESSURE RELIEF DEVICE,6PSI ( FOR MAIN TANK)	75242	0	75242		CAPITAL SPARES-GPM
73	SF6 VOLUME PRECENTAGE MEASURING DEVICE DILO	73080	0	73080		CAPITAL SPARES-GPM
74	SF6 VOLUME PRECENTAGE MEASURING DEVICE DILO	73080	0	73080		CAPITAL SPARES-GPM
75	TIME MEASURING DEVICE, F440291001	73080	0	73080		CAPITAL SPARES-GPM
76	DUAL OPTICAL PULSE TRANCEIVER FO/CU/FO	105569	0	105569		CAPITAL SPARES-GPM
77	MICE MODULE 4MULTIMODE PORTS SC -	105569	0	105569		CAPITAL SPARES-GPM
78	SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/00	27690	0	27690		CAPITAL SPARES-GPM
79	SAFETY RELIEF VALVE, AA601S+AA6025	12432	0	12432		CAPITAL SPARES-GPM
80	SAFETY RELIEF VALVE, AA601S+AA6025	12432	0	12432		CAPITAL SPARES-GPM
	<b>Total Addition under Exclusion</b>	<b>9861967</b>	<b>138520</b>	<b>9007632</b>		

**Note:**

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..
2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Chamera-III Power Station

Region : Northern

State : HP

District : Chamba

Amount in Rs.

Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
<b>FY - 2015-16</b>							
1	410101	LAND AT MOKHRI (90.255 bigha)	64032237	30-03-15	0	2015-16	Addition during 2014-15 & 2015-16 is kept under under exclusion.
2	410306	Store Shaed At Balogi	1	15-09-05	0	2015-16	STORES AND GODOWN BUILDINGS
3	410306	Store Shaed At Balogi	1	31-03-07	0	2015-16	STORES AND GODOWN BUILDINGS
4	410328	SECURITY CHECK POST (TEMP)(KARIAN)	1	01-04-01	0	2015-16	BUILDINGS-OTHERS
5	410701	ISOLATED PHASE BUS DUCT (GPM)	3144518	30-06-12	456698	2015-16	MAIN GENERATING EQUIPMENT
6	410701	EXCITATION SYSTEM (GPM)	3144518	30-06-12	456698	2015-16	MAIN GENERATING EQUIPMENT
7	410701	TURBINE AND ACCESSORIES (GPM)	3144518	30-06-12	456698	2015-16	MAIN GENERATING EQUIPMENT
8	410701	GOVERNING SYSTEM (GPM)	3144518	30-06-12	456698	2015-16	MAIN GENERATING EQUIPMENT
9	410701	GENERATOR (GPM)	3144518	30-06-12	456698	2015-16	MAIN GENERATING EQUIPMENT
10	410701	MAIN INLATE VALVE (MIV) (GPM)	3144518	30-06-12	456698	2015-16	MAIN GENERATING EQUIPMENT
11	410702	GENERATOR STEP UP TRANSFORMER (GPM)	714800	30-06-12	103815	2015-16	GENERATOR STEP UP TRANSFORMER
12	410703	415V AC SUPPLY SYSTEM (MISC/ AUX)	448939	30-06-12	65203	2015-16	OTHER POWER PLANT TRANSFORMER



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
13	410704 COOLING WATER SYSTEM (MISC/AUX)	Claimed	2053898	30-06-12	298301	2015-16	COOLING WATER SYSTEMS
14	410705 220 KV GAS INSULATED SWITCH GEAR (GIS) (GPM)	Claimed	24450	30-06-12	3552	2015-16	EHV SWITCHGEAR SYSTEMS
15	410705 220 KV POTHEAD YARD EQUIPMENTS (GPM)	Claimed	24450	30-06-12	3552	2015-16	EHV SWITCHGEAR SYSTEMS
16	410707 220 V & 48 V DC SYSTEMS (MISC/AUX)	Claimed	590430	30-06-12	85752	2015-16	DC SYSTEMS/ BATTERY SYSTEMS
17	410708 220 KV XLPE CABLES (GPM)	Claimed	1462623	30-06-12	212426	2015-16	POWER AND CONTROL CABLES
18	410708 11 KV CONTROL AND 415 V POWER CABLES	Claimed	1462623	30-06-12	212426	2015-16	POWER AND CONTROL CABLES
19	410711 PROTECTION SYSTEM (GPM)	Claimed	2070190	30-06-12	300667	2015-16	CONTROL, METERING AND PROTECTION SYSTEM
20	410711 CONTROL AND MONITORING SYSTEM (GPM)	Claimed	2070189	30-06-12	300667	2015-16	CONTROL, METERING AND PROTECTION SYSTEM
21	410712 11 KV SWITCH GEAR SYSTEM (MISC/AUX)	Claimed	485792	30-06-12	70555	2015-16	AUXILIARY AND ANCILLARY SYSTEMS
22	410712 COMPRESSED AIR SYSTEM (MISC/AUX)	Claimed	485792	30-06-12	70555	2015-16	AUXILIARY AND ANCILLARY SYSTEMS
23	410712 FIRE FITING SYSTEM (MISC/ AUX)	Claimed	485792	30-06-12	70555	2015-16	AUXILIARY AND ANCILLARY SYSTEMS
24	410712 DG SET 725 K.V.A POWER HOUSE E&M .(NO-02) (MISC/AUX)	Claimed	485792	30-06-12	70555	2015-16	AUXILIARY AND ANCILLARY SYSTEMS
25	410713 DRAINAGE AND DEWATERING SYSTEM (MISC / AUX)	Claimed	352205	30-06-12	51153	2015-16	MISCELLANEOUS POWER PLANT EQUIPMENTS
26	410713 OIL HANDLING SYSTEM (MISC/ AUX)	Claimed	352205	30-06-12	51153	2015-16	MISCELLANEOUS POWER PLANT EQUIPMENTS
27	410713 ILLUMINATION SYSTEM (MISC / AUX)	Claimed	352205	30-06-12	51153	2015-16	MISCELLANEOUS POWER PLANT EQUIPMENTS
28	410713 COMMUNICATION SYSTEM /PUBLIC ADDRESS SYSTEM (MISC/ AUX)	Claimed	352205	30-06-12	51153	2015-16	MISCELLANEOUS POWER PLANT EQUIPMENTS
29	410713 ELEVATOR (MISC/ AUX)	Claimed	352205	30-06-12	51153	2015-16	MISCELLANEOUS POWER PLANT EQUIPMENTS



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
30	410713 EOT CRANES (MISC/ AUX)	Claimed	352205	30-06-12	51153	2015-16	MISCELLANEOUS POWER PLANT EQUIPMENTS
31	410713 GROUNDING SYSTEM (MISC/ AUX)	Claimed	352205	30-06-12	51153	2015-16	MISCELLANEOUS POWER PLANT EQUIPMENTS
32	410713 ELETRICAL WORK SHOP (E&M) (MISC/ AUX)	Claimed	352205	30-06-12	51153	2015-16	MISCELLANEOUS POWER PLANT EQUIPMENTS
33	410713 MECHNICAL WORK SHOP (E&M) (MISC/ AUX)	Claimed	352205	30-06-12	51153	2015-16	MISCELLANEOUS POWER PLANT EQUIPMENTS
34	410714 COMPLETE SET OF RINGS AND GASKETS EACH TYPE, HINCMR00GMAEC00001	Claimed	48295	30-06-12	7003	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
35	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
36	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
37	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
38	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
39	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
40	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
41	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
42	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
43	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
44	410714 SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
45	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
46	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
47	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
48	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
49	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
50	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
51	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
52	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
53	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
54	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
55	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
56	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
57	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
58	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
59	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
60	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
61	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
62	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
63	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
64	410714 HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	132	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
65	410714 SAFETY RELIEF VALVE, AA601S+AA6025	Claimed	12432	30-06-12	1817	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
66	410714 SAFETY RELIEF VALVE, AA601S+AA6025	Claimed	12432	30-06-12	1817	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
67	410714 GRAPHIC COLOR LCD OPERATOR INTERFACE TERMINAL , HINCMR20MKA-FP53014	Claimed	105904	30-06-12	15394	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
68	410714 O/L & INST. TRIP MECH., MCR-2/AOI- 2, 2500A -CPS-III FREE SPARES	Claimed	5862	30-06-12	859	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
69	410714 400A,50KA TP MCCB, MODEL:X4J 3FD0U00, MAKE: BCH, 03 PHASE WORKING VOLTAGE 440 V -CPS-III	Claimed	9695	30-06-12	1420	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
70	410714 400A,50KA TP MCCB, MODEL:X4J 3FD0U00, MAKE: BCH, 03 PHASE WORKING VOLTAGE 440 V -CPS-III	Claimed	9695	30-06-12	1420	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
71	410714 PRESSURE RELIEF DEVICE,6PSI ( FOR MAIN TANK)	Claimed	75242	30-06-12	10934	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
72	410714 SF6 VOLUME PRECENTAGE MEASURING DEVICE DILO 3-3.027 - R002, F440244001 -CPS-III FREE	Claimed	73080	31-03-13	7738	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
73	410714 TIME MEASURING DEVICE, F440291001 -CPS-III FREE SPARES	Claimed	73080	31-03-13	7738	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
74	410714 SF6 VOLUME PRECENTAGE MEASURING DEVICE DILO 3-3.032 - R003, F440244001 -CPS-III FREE	Claimed	73080	30-06-12	10637	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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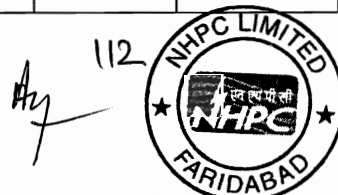
Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
75	410714 DUAL OPTICAL PULSE TRANCEIVER FO/CU/FO -CPS-III FREE SPARES	Claimed	105569	30-06-12	15360	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
76	410714 MICE MODULE 4MULTIMODE PORTS SC -CPS-III FREE SPARES	Claimed	105569	30-06-12	15360	2015-16	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
77	411502 HP-47-3417(Rs.292749)	Claimed	5564	01-02-02	0	2015-16	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES
78	411701 Godrej Table WT 718+ERU	Exclusion	15746	25-08-07	3931	2015-16	FURNITURE-FIXTURES-OFFICE
79	411707 Dining Table With Wooden Set Six Seater	Exclusion	7507	08-09-05	2246	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
80	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
81	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
82	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
83	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
84	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
85	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
86	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
87	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
88	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
89	411707 VICTORIA BENCHES 5 FEET LONG	Exclusion	8531	21-01-16	0	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
90	411707 Godrej Sofa Leather 3 Seater	Exclusion	14534	10-02-07	3832	2015-16	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
91	411801 Computers with , W.Cam	Exclusion	6897	01-04-03	3448	2015-16	COMPUTERS
92	411801 HCL BUSYBEE COMPUTER SYSTEM	Exclusion	1	01-04-05	0	2015-16	COMPUTERS
93	411801 HCL BUSYBEE COMPUTER SYSTEM	Exclusion	1	01-04-05	0	2015-16	COMPUTERS
94	411801 HCL BUSYBEE COMPUTER SYSTEM	Exclusion	1	01-04-05	0	2015-16	COMPUTERS
95	411801 HCL BUSYBEE COMPUTER SYSTEM	Exclusion	1	01-04-05	0	2015-16	COMPUTERS
96	411801 CD Writer BENQ Make	Exclusion	1	01-04-03	0	2015-16	COMPUTERS
97	411801 CD Writer BENQ Make	Exclusion	1	01-04-03	0	2015-16	COMPUTERS
98	411803 LIPI T2250	Exclusion	1	28-02-04	0	2015-16	PRINTERS
99	411803 Printer EPSON LQ 2080	Exclusion	1	27-02-04	0	2015-16	PRINTERS
100	411803 HP OFFICEJET PRO K8600	Exclusion	1	25-10-08	0	2015-16	PRINTERS
101	411804 UPS Compact-1kva(cil1024LI) 5825100070	Exclusion	1	25-10-08	0	2015-16	OTHER EDP EQUIPMENTS
102	411804 UPS Compact-1kva(cil1024LI) 5825100071	Exclusion	1	25-10-08	0	2015-16	OTHER EDP EQUIPMENTS
103	411804 UPS Compact-1kva(cil1024LI) 5825100072	Exclusion	1	25-10-08	0	2015-16	OTHER EDP EQUIPMENTS
104	411804 UPS Compact-1kva(cil1024LI) 5825100073	Exclusion	1	25-10-08	0	2015-16	OTHER EDP EQUIPMENTS
105	411804 UPS LUMINOUS 1400 VA 5825100083	Exclusion	1	07-03-07	0	2015-16	OTHER EDP EQUIPMENTS



Sl. No.		Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1		2	3	4	5	6	7	8
106	411806	DSL Modem	Exclusion	15000	20-10-04	14999	2015-16	NETWORKING DEVICES & SERVER
107	411806	DSL Modem	Exclusion	14750	27-09-05	14749	2015-16	NETWORKING DEVICES & SERVER
108	411806	DSL Modem	Exclusion	14750	27-09-05	14749	2015-16	NETWORKING DEVICES & SERVER
109	411902	Panasonic KT 1221 BX (CLT) CEÂ®	Exclusion	1	16-09-03	0	2015-16	TELEPHONE TELEX MACHINES
110	411902	Sony Cordless Phone	Exclusion	1	19-04-03	0	2015-16	TELEPHONE TELEX MACHINES
111	411903	8port 10/100/1000 mbps Switch Make Linksys SD 2008	Exclusion	1	28-11-08	0	2015-16	INTERIOR COMMUNICATION EQUIPMENTS
112	412006	SOLID DUMPELL 2.5 KG RUBBER COATED HEXAGONAL	Exclusion	334	29-12-15	0	2015-16	CLUB EQUIPMENTS
113	412006	SOLID DUMPELL 2.5 KG RUBBER COATED HEXAGONAL	Exclusion	334	29-12-15	0	2015-16	CLUB EQUIPMENTS
114	412006	SOLID DUMPELL 5 KG RUBBER COATED HEXAGONAL	Exclusion	668	29-12-15	0	2015-16	CLUB EQUIPMENTS
115	412006	SOLID DUMPELL 5 KG RUBBER COATED HEXAGONAL	Exclusion	668	29-12-15	0	2015-16	CLUB EQUIPMENTS
116	412006	SOLID DUMPELL 1 KG RUBBER COATED HEXAGONAL	Exclusion	134	29-12-15	0	2015-16	CLUB EQUIPMENTS
117	412006	SOLID DUMPELL 1 KG RUBBER COATED HEXAGONAL	Exclusion	134	29-12-15	0	2015-16	CLUB EQUIPMENTS
118	412006	SOLID DUMPELL 1 KG RUBBER COATED HEXAGONAL	Exclusion	134	29-12-15	0	2015-16	CLUB EQUIPMENTS
119	412006	SOLID DUMPELL 1 KG RUBBER COATED HEXAGONAL	Exclusion	134	29-12-15	0	2015-16	CLUB EQUIPMENTS
120	412006	SOLID DUMPELL 7.5 KG RUBBER COATED HEXAGONAL	Exclusion	1002	29-12-15	0	2015-16	CLUB EQUIPMENTS
121	412006	SOLID DUMPELL 7.5 KG RUBBER COATED HEXAGONAL	Exclusion	1002	29-12-15	0	2015-16	CLUB EQUIPMENTS
122	412006	OLYMPIC PLATES 1.25 KG	Exclusion	188	29-12-15	0	2015-16	CLUB EQUIPMENTS
123	412006	OLYMPIC PLATES 1.25 KG	Exclusion	188	29-12-15	0	2015-16	CLUB EQUIPMENTS
124	412006	OLYMPIC PLATES 2.5 KG	Exclusion	376	29-12-15	0	2015-16	CLUB EQUIPMENTS



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Sl. No.		Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1		2	3	4	5	6	7	8
125	412006	OLYMPIC PLATES 2.5 KG	Exclusion	376	29-12-15	0	2015-16	CLUB EQUIPMENTS
126	412006	OLYMPIC PLATES 5 KG	Exclusion	752	29-12-15	0	2015-16	CLUB EQUIPMENTS
127	412006	OLYMPIC PLATES 5 KG	Exclusion	752	29-12-15	0	2015-16	CLUB EQUIPMENTS
128	412006	OLYMPIC PLATES 10 KG	Exclusion	1503	29-12-15	0	2015-16	CLUB EQUIPMENTS
129	412006	OLYMPIC PLATES 10 KG	Exclusion	1503	29-12-15	0	2015-16	CLUB EQUIPMENTS
130	412006	AB KING PRO	Exclusion	4009	29-12-15	0	2015-16	CLUB EQUIPMENTS
131	412006	BAR BELL 5 FEET	Exclusion	2450	29-12-15	0	2015-16	CLUB EQUIPMENTS
132	412006	PUSH UP BAR	Exclusion	445	29-12-15	0	2015-16	CLUB EQUIPMENTS
133	412007	Gyser 25 ltr(Usha Make)	Exclusion	1	30-11-07	0	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
134	412007	Gyser 25 ltr(Usha Make)	Exclusion	1	30-11-07	0	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
135	412007	Gyser 25 ltr(Usha Make)	Exclusion	1	12-12-07	0	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
136	412007	Gyser 25 ltr(Usha Make)	Exclusion	1	12-12-07	0	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
137	412007	Gyser 25 ltr. Crompton Greaves	Exclusion	1	07-10-06	0	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
138	412007	Gyser 25 ltr. Crompton Greaves	Exclusion	1	07-10-06	0	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
139	412007	Gyser 25 ltr. Crompton Greaves	Exclusion	1	07-10-06	0	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
140	412007	Gyser 25 ltr. Crompton Greaves	Exclusion	1	07-10-06	0	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
141	412007	Water Purifier 12 ltr. RO system	Exclusion	7111	04-05-06	2015	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
142	412007	Deep freezer (300ltr.) Voltas	Exclusion	15446	05-12-06	4129	2015-16	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
143	412008	Vedicon AC 1.5 T(Window type)	Exclusion	1	04-01-03	0	2015-16	AIR CONDITIONERS



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Sl. No.		Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1		2	3	4	5	6	7	8
144	412008	Vedicon AC 1.5 T(Window type)	Exclusion	1	04-01-03	0	2015-16	AIR CONDITIONERS
145	412020	Automatic Voltage Stablizers 5 KVA(Jonson Make)	Exclusion	1	17-06-03	0	2015-16	OTHER OFFICE EQUIPMENTS
146	412020	Automatic Voltage Stablizers 5 KVA(Jonson Make)	Exclusion	1	17-06-03	0	2015-16	OTHER OFFICE EQUIPMENTS
147	412020	Voltaze Stablizers	Exclusion	11555	31-10-02	4922	2015-16	OTHER OFFICE EQUIPMENTS
148	412020	Speaker 250DX	Exclusion	1	31-03-08	0	2015-16	OTHER OFFICE EQUIPMENTS
149	412020	Speaker 250DX	Exclusion	1	31-03-08	0	2015-16	OTHER OFFICE EQUIPMENTS
150	412801	ALUMINIUM WALL SUPPORTING SINGLE LADDER SIZE:- 14 FEET, AL	Exclusion	1	21-10-11	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
151	412801	ALUMINIUM STOOL CUM STRAIGHT (CONVERTABLE TYPE) LADDER SIZE 6	Exclusion	1	21-10-11	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
152	412801	Chair Wooden	Exclusion	1	17-08-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
153	412801	Chair Wooden	Exclusion	1	17-08-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
154	412801	Chairs without arms	Exclusion	1	13-06-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
155	412801	Chairs without arms	Exclusion	1	13-06-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
156	412801	Chairs without arms	Exclusion	1	13-06-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
157	412801	Chairs without arms	Exclusion	1	13-06-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
158	412801	Revolving Chair(M)	Exclusion	1	25-06-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
159	412801	Revolving Chair(M)	Exclusion	1	25-06-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
160	412801	Peg Table	Exclusion	1	30-07-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000



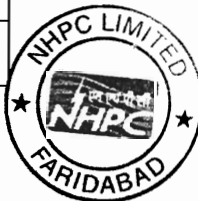
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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
161	412801 Heater Piller (Gopi make)	Exclusion	1	12-12-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
162	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
163	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
164	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
165	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
166	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
167	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
168	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
169	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
170	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
171	412801 Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
172	412801 Piller Heater 1200Watt	Exclusion	1	28-02-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
173	412801 Ceiling Fan1200mm(Bajaj)	Exclusion	1	13-07-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
174	412801 Ceiling Fan1200mm(Bajaj)	Exclusion	1	13-07-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
175	412801 Celling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
176	412801 Celling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
177	412801 Celling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
178	412801 Ceiling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
179	412801 Ceiling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
180	412801 Ceiling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
181	412801 Ceiling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
182	412801 Ceiling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
183	412801 Ceiling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
184	412801 Ceiling fan 1200 mm Cromptio greaves	Exclusion	1	07-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
185	412801 Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
186	412801 Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
187	412801 Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
188	412801 Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
189	412801 Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
190	412801 Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
191	412801 Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
192	412801 Stablizer 2 KVA	Exclusion	1	07-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
193	412801 Stablizer 2 KVA	Exclusion	1	07-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
194	412801 Stablizer 2 KVA	Exclusion	1	07-03-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
195	412801 STABILIZER 5 KV	Exclusion	1	27-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
196	412801 STABILIZER 5 KV	Exclusion	1	27-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
197	412801 STABILIZER 5 KV	Exclusion	1	27-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
198	412801 STABILIZER 5 KV	Exclusion	1	27-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
199	412801 UPS 600 VA	Exclusion	1	25-08-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
200	412801 UPS 800VA	Exclusion	1	05-06-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
201	412801 UPS 800VA	Exclusion	1	05-06-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
202	412801 Table lamp	Exclusion	1	08-02-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
203	412801 Table lamp	Exclusion	1	08-02-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
204	412801 High Gain VHF Base GP antena	Exclusion	1	27-11-02	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
205	412801 DTH TATA SKY	Exclusion	1	20-02-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
206	412801 STB TATA Sky DTH System	Exclusion	1	31-07-08	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
207	412801 Tata Sky Set up Box Primary	Exclusion	1	11-04-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
208	412801 Tata Sky Set up Box Primary	Exclusion	1	11-04-07	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
209	412801 Telephone(Betel)	Exclusion	1	20-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
210	412801 Beetel Set	Exclusion	1	19-04-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
211	412801 Beetel Set	Exclusion	1	19-04-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
212	412801 TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	Exclusion	2280	26-04-13	2279	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
213	412801 TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	Exclusion	2280	26-04-13	2279	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
214	412801 MOBILE PHONE	Exclusion	1	27-10-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
215	412801 INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
216	412801 INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
217	412801 INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
218	412801 INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
219	412801 INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
220	412801 CD Writer Internal	Exclusion	1	05-08-03	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
221	412801 CD WRITER LG	Exclusion	1	02-11-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
222	412801 LG CD Writer	Exclusion	1	29-07-05	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
223	412801 Web Cam	Exclusion	1	27-11-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
224	412801 16 PORT ETHERNET SWITCH ,DES-1016D	Exclusion	2940	22-11-12	2939	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
225	412801 CORDLESS PHONE	Exclusion	1	20-06-06	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
226	412801 MIXER GRINDER INDUSTRIAL	Exclusion	1	29-07-11	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
227	412801 Matress Foam(72X35X4)	Exclusion	1	17-08-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000
228	412801 Matress Foam(72X35X4)	Exclusion	1	17-08-04	0	2015-16	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
229	410328 BUILDINGS-OTHERS	Exclusion	38192	25-03-16	0	2015-16	BUILDINGS-OTHERS
<b>Total deletion during 2015-16</b>			<b>99962628</b>				
<b>Total deletion during 2015-16 (Exclusion)</b>			<b>64278531</b>				
<b>Total deletion during 2015-16 (Claimed)</b>			<b>35684097</b>				


Note: Year wise detail need to be submitted.

For DSP & Associates  
Chartered Accountants

  
Partner



For NHPC Ltd.

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



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Chamera-III Power Station  
 COD : 04.07.2012  
 For Financial Year : 2016-17

(Amount in Rs)

Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
1	CONSTRUCTION OF BREAST WALL,RETAINING WALL	1520366	0	1520366		14(2)	As per provision of DPR/RCE	
2	RIM PROTECTION OF DAM RESERVOIR RD 0.00 TO RD 110M KHARAMUKH	44806702	0	44806702		14(3)	Due to Torrential rains in the catchment area of Chamera III reservoir on 22.09.2015 the Chamba bharmour road NH 124 down stream of Kharamukh bridge which form a part of reservoir area got washed away. Bharmour sub division area got cut off from rest of the state.It was directed by DC ,Chamba that NHPC should take up the Protection work of reservoir on war footing and restores the road immediately as the washed out road falls in the reservoir area of Chamera III it is obligatory on the part of NHPC , Chamera III to protect the reservoir rim along the existing road. Design team of NHPC Corporate Office visited the site along with site engineers of CPS III w.e.f. 09.10.2015 to 10.10.2015 to inspect above said washed out road near kharamukh bridge. After inspection the design team sent a detailed design/drawing of protection work of reservoir and reconstruction of road.The cost of Work was Rs 44806702.00	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
3	ROCK PROTECTION ABOVE POWER INTAKE AND CANTEEN ROOM EL 1389.5 TO 1425 DAM SITE CW-220	25184763	398196	24786567		14(2)	In original scope of work as per DPR/RCE  These mandatory spares were supplied alongwith mother plant but kept under consumable head. Cost of these spares were not claimed earlier. Now, these spares has been transferred from consumable head to capital head and claimed accoringly.	
4	GRAPHIC COLOR LCD OPERATOR INTERFACE TERMINAL	105904	0	105904		14(2)		
5	COMPLETE SET OF RINGS AND GASKETS E	48295	0	48295		14(2)		
6	O/L & INST. TRIP MECH..., MCR-2/AOI-2, 2500A	5862	0	5862		14(2)		
7	400A,50KA TP MCCB, MODEL:X4J 3FD0U00,	9695	0	9695		14(2)		
8	400A,50KA TP MCCB, MODEL:X4J 3FD0U00,	9695	0	9695		14(2)		
9	PRESSURE RELIEF DEVICE,6PSI ( FOR MAIN TANK)	75242	0	75242		14(2)		
10	SF6 VOLUME PRECENTAGE MEASURING DEVICE DILO (2 Nos)	146160	0	146160		14(2)		
11	TIME MEASURING DEVICE, F440291001	73080	0	73080		14(2)		
12	DUAL OPTICAL PULSE TRANCEIVER FO/CU/FO	105569	0	105569		14(2)		
13	MICE MODULE 4MULTIMODE PORTS SC -	105569	0	105569		14(2)		
14	SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015 (10 nos)	9230	0	9230		14(2)		



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
15	HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014 (20 nos)	18460	0	18460		14(2)	These mandatory spares were supplied alongwith mother plant but kept under consumable head. Cost of these spares were not claimed earlier. Now, these spares has been transferred from consumable head to capital head and claimed accoringly.  Intial Spares within 1.5% of project cost as per regulation-8(iii) of CERC Tariff Regulations'2009.	
16	SAFETY RELIEF VALVE, AA601S+AA6025 (2 Nos)	24864	0	24864		14(2)		
17	CONTACT THERMOMETER, F441089001 -CPS-III FREE SPARES	73080	0	73080		14(2)		
18	DIGITAL MANOMETER, F340444003 -CPS-III FREE SPARES	73080	0	73080		14(2)		
19	ONLINE MOISTURE & GAS IN OIL MEASUREMENT DEVICE, MAKE: GEMODEL: HYDRAN M2	1002456	0	1002456		14		
20	CRANE SCALE, CAPACITY 01 TON - UNENCO & U/1T200	52368	0	52368		14		
21	CRANE SCALE, CAPACITY 20 TON - UNENCO & U/20T5K	223655	0	223655		14		
22	HYRAULIC POWER PACK FOR TORQUE WRENCH MAX.PRESSURE700BAR,FLOW(L/MIN):7-1.6-	738990	111889	627101		14		
23	HYDRAULIC TORQUE WRENCH, SQ. DRIVE-1	410193	0	410193		14		
24	LOADER CUM EXCAVATOR ,LOADER BUCKET 1-1.1 & EXCAV.BUCKET 0.24 -0.28 CUM, M&M,EARTH MASTER SX 4WD	2165923	168395	1997528		14(2)	In original scope of work as per DPR/RCE	
25	ELECTRIC MOTOR 25HP/3000RPM,MAKE KIRLOSKAR	53433	4889	48544			Spares for smooth functioning of Power Station	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
26	KIRLOSKAR PUMP MODEL KPD 150/32N (2 Nos)	1385874	0	1385874		14(3)	Due to frequent failure of shaft seal, additional two nos pumps were purchased to meet the exigencies for smooth functioning of Power Station	
27	SUBMERSIBLE PUMP 10HP THREE PHASE MAKE OF KSB - MODEL NO BPD242/08A	37933	0	37933		14(3)	Required for colony water supply	
28	SUBMERSIBLE PUMP 50 HP,37KW, 415V,50HZ,3PH, WITH 20M CABLE OF 7G6+2X1.5 DISCHARGE CONNECTION	475890	0	475890		14(3)	Original supplied pumps by M/s HCC were found beyond economical repairs and also completed their useful life hence extra pumps were purchased meet the requirement of Mandatory spares for Power House site	
29	SUBMERISBLE DEWATERING PUMP 30 HP-KIRLOSKAR-MODEL:- NS 50/32 N	11500	0	11500		14(3)	For Dewatering of APS during flooding in Power house	
30	DOL STARTER PANEL, DRG. NO-HIN CMR 20BFA-EC04009	16529	0	16529		14(3)		
31	SEWAGE TREATMENT PLANT OF 5KLD (SET)	935304	0	935304		14(3)	Replaced the old non working STP installed by HCC	
32	WATER TREATMENT PLANT OF CAPACITY 15M3 PER HOUR - M/S ADVANCE EQUIPMENT AND PROJECTS PVT. LTD. N	946098	905450	40648		14(2)	In original scope of work as per DPR/RCE	
33	MOTOR CYCLE, BAJAJ,PULSAR 150	74238	0	74238		14(3)	Requirement of Security arrangements(CISF)	
34	MINI BUS OF (15 +D) SEAT CAPACITY, BS-IV WITH A/C, FORCE MOTOR & TRAVELLER T2 4020 WB	1929100	167912	1761188		14(2)	In original scope of work as per DPR/RCE	
35	HYDRAULIC SCISSOR LIFT TO MOUNTED ON TATA TRUCK CHASSIS LPT 1613	68417	0	68417		14(2)	In original scope of work as per DPR/RCE	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
36	ALUMINIUM TILTABLE TROLLEY MOUNTED LADDER CLOSED HEIGHT 18 FT EXTENDABLE HEIGHT 32 FT	152082	14200	137882		14(2)	In original scope of work as per DPR/RCE	
37	ELECTRICAL OPERATED HUMP SPIKE TYRE BUSTER/RIPPER	781719	0	781719		14(2)	In original scope of work as per DPR/RCE	
38	SPECTRA ENHANCED HD 1080P 30X IP DOME CAMERA	274082	0	274082		14(2)	In original scope of work as per DPR/RCE	
39	SARIX 2 MPX IR BULLET CAMERA, 3 TO 9 MM LENS, PELCO / IBP219-ER (3 Nos)	168459	0	168459		14(2)	In original scope of work as per DPR/RCE	
40	ELECTRIC OPERATED 3 PHASE SIREN RANGE 5 KM	58905	0	58905		14(2)	In original scope of work as per DPR/RCE	
41	ELECTRICAL SIREN 0.5 KM RANGE, 230V AC	10351	0	10351		14(2)	In original scope of work as per DPR/RCE	
42	THERMOVISION/ INFRARED CAMERA WITH ACCESSORIES - FLUKE/ TI400	584766	0	584766		14(2)	In original scope of work as per DPR/RCE	
43	LIU 24 PORT SC RACK MOUNTED WITH ADAPTERS	12280	0	12280		14(2)	In original scope of work as per DPR/RCE	
44	MEDIA CONVERTERS, 10/100 BASE-T, DLINK (8 Nos)	40304	0	40304		14(2)	In original scope of work as per DPR/RCE	
45	NETWORK RACK 9 U	10233	0	10233		14(2)	In original scope of work as per DPR/RCE	
46	LIU 06 PORT, DIN RAIL (4 Nos)	23932	0	23932		14(2)	In original scope of work as per DPR/RCE	
47	24-PORT 10/100/1000 BASE-T WITH 4 COMBO 1000 BASE-T/MINI-GBIC PORTS L2 MANAGED STACKABLE SWITCH	37260	0	37260		14(2)	In original scope of work as per DPR/RCE	
48	2000 KGS HYDRAULIC SCISSOR PLATFORM	752790	94300	658490		14(2)	In original scope of work as per DPR/RCE	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
49	ONLINE CONTACT FREE RADAR TYPE DISCHARGE MEASUREMENT EQUIPMENT-SOMMER MESSTECHNIK / RQ-30	1809990	1723800	86190		14(3)	As per requirement of HPPCB to monitor 15% discharge from dam for aquatic life safety	
<b>Total Expenditure Claimed During 2016-17 (in lakh)</b>		<b>876.41</b>	<b>35.89</b>	<b>840.52</b>				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).
2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.
3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

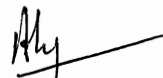
1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor-50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

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

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



## Statement showing items / assets / works claimed under Exclusions

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-III Power Station

COD : 04.07.2012

For Financial Year : 2016-17

(Amount in Rs)

Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	8
1	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE, CAP-200A - ADOR WELDING LTD. & CHAMP 200	21956	2050	19906		WIELDING SETS
2	THREE PHASE DC ARC WELDING RECTIFIER MACHINE WITH THYRISTOR TECHNOLOGY, CAP-1000A - ADOR FONTECH LTD	348075	0	348075		WIELDING SETS
3	PORTABLE DIESEL AIR COMPRESSOR, CAPACITY - 400 CFM, WORKING PRESSURE - 7 BAR, ATLAS COPCO / XA -	970200	0	970200		AIR COMPRESSORS
4	ELECTRIC DRIVEN HIGH PRESSURE AIR COMPRESSOR SET, WORKING PRESSURE-70 BAR, ELGI SAUER & WP 66L	1918468	0	1918468		AIR COMPRESSORS
5	HEAVY DUTY MAGNETIC DRILL MACHINE, TWIST DRILL CAPACITY UPTO 45 MM. BROACH CUTTER & TITAN	176715	16500	160215		DRILLING EQUIPMENT
6	STEEL ALMIRAH BODY OF .8 MM THICK M.S. SHEET SIZE 1270 X 765 X 440 MM WITH 1 MM THICK SHELVES (CISF) (10 Nos)	51070	0	51070		FURNITURE-FIXTURES-OFFICE
7	WOODEN TABLE 6' X 4' X 3'(CISF)	6029	0	6029		FURNITURE-FIXTURES-OFFICE
8	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL (11 Nos)	69883	0	69883		FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
9	DESKTOP COMPUTER - DELL OPTIPLEX 7040 (6 Nos)	320040	30480	289560		COMPUTERS



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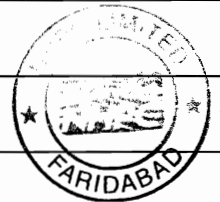
Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	8
10	700 LTRS BIO DIGESTERS TANK, WATERPROOFING INSIDE/OUTSIDE ALONG WITH 200 LTRS BACTERIA FOR CHARGING	36114	0	36114		MISC. ASSETS/EQUIPMENTS
11	4â€™X4â€™ X 6â€™6â€™ SHELTER ALONG WITH ORISS PAN, WINDOW LOWER, TAP FITTINGS	69111	0	69111		MISC. ASSETS/EQUIPMENTS
12	MULTIMEDIA PROJECTOR EPSON EB-U32	60834	0	60834		MISC. ASSETS/EQUIPMENTS
13	CORDLESS TELEPHONE SET	6038	0	6038		MISC. ASSETS/EQUIPMENTS
14	ANDROID MOBILE - MAKE: SAMSUNG, MODEL: GALAXY J2	7200	0	7200		MISC. ASSETS/EQUIPMENTS
15	MICROWAVE OVEN	13900	0	13900		MISC. ASSETS/EQUIPMENTS
16	WATER PERIFIER AQUAGUARD TOTAL PROTEC+RO&UV	27700	0	27700		MISC. ASSETS/EQUIPMENTS
17	SEWING MACHINE (3 Nos)	16500	0	16500		MISC. ASSETS/EQUIPMENTS
18	BARBER CHAIR (CISF)	2275	0	2275		FIXED ASSETS OF MINOR VALUE >750<5000
19	SUPREME CHAIR MODEL-REGAL DELUX (CISF) (10 Nos)	20360	0	20360		FIXED ASSETS OF MINOR VALUE >750<5000
20	WOODEN TABLE 6' X 4' X 4'(CISF)	4778	0	4778		FIXED ASSETS OF MINOR VALUE >750<5000
21	CENTRE TABLE WOODEN WITH SUNMICA TOP 4X2X1.5(CISF)	1593	0	1593		FIXED ASSETS OF MINOR VALUE >750<5000
22	SIDE TABLE (WOODEN) 15 X 15(CISF) (2 Nos)	1706	0	1706		FIXED ASSETS OF MINOR VALUE >750<5000
23	FOLDING COT WITH PLY 12 MM (CISF) (48 Nos)	114384	0	114384		FIXED ASSETS OF MINOR VALUE >750<5000
24	STEEL SIDE RACK FOR OFFICE USE 4' SIZE (CISF) (7 Nos)	13496	0	13496		FIXED ASSETS OF MINOR VALUE >750<5000
25	SIDE RACK 2 METRE HIGH ( SHELF SIZE 36 X 15) (CISF) (7 Nos)	16884	0	16884		FIXED ASSETS OF MINOR VALUE >750<5000
26	CEILING FAN 1200MM WITHOUT REGULATOR (30 Nos)	41130	0	41130		FIXED ASSETS OF MINOR VALUE >750<5000
27	UPS 600 VA (3 Nos)	5670	0	5670		FIXED ASSETS OF MINOR VALUE >750<5000
28	DRAGON LIGHT WITH CHARGER (6 Nos)	28920	0	28920		FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	8
29	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77 (2 Nos)	6196	0	6196		FIXED ASSETS OF MINOR VALUE >750<5000
30	Mobile Phone	3500	0	3500		FIXED ASSETS OF MINOR VALUE >750<5000
31	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (5 Nos)	9150	0	9150		FIXED ASSETS OF MINOR VALUE >750<5000
32	0.5 HP SELF PRIMING MONOBLOCK PUMP, SINGLE PHASE	3197	0	3197		FIXED ASSETS OF MINOR VALUE >750<5000
33	RECHARGEABLE TORCH LIGHT (2 Nos)	308	0	308		FIXED ASSETS OF MINOR VALUE >750<5000
34	MIXER GRINDER PHILIPS MAKE, MODEL NO 7610	2900	0	2900		FIXED ASSETS OF MINOR VALUE >750<5000
35	PILLAR HEATER, DOUBLE ROD, 750 W-1500 W (2 Nos)	6348	0	6348		FIXED ASSETS OF MINOR VALUE >750<5000
36	PILLAR HEATER 2 ROD, 1500 WATT (22 Nos)	52690	0	52690		FIXED ASSETS OF MINOR VALUE >750<5000
37	ROOM HEATER DOUBLE ROD (2000WATT) (4 Nos)	3412	0	3412		FIXED ASSETS OF MINOR VALUE >750<5000
38	FLY TRAPPERS / CATCHERS (2 Nos)	7200	0	7200		FIXED ASSETS OF MINOR VALUE >750<5000
39	DELL LATITUDE 3470 LAPTOP CORE I7 1TB HDD 8 GB RAM LED BACK LIT	73380	0	73380		COMPUTERS
40	SYMENTIC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEARS	2215	0	2215		INTANGIBLE ASSETS-COMPUTER SOFTWARE
41	MECHANICAL THREE JAW PULLER, CAPACITY-5.0 TON (2 Nos)	23216	0	23216		Tools & Tackles
42	MECHANICAL THREE JAW PULLER, CAPACITY-10T (2 Nos)	30602	0	30602		Tools & Tackles
43	MECHANICAL THREE JAW PULLER, CAPACITY-17T (2 Nos)	41284	0	41284		Tools & Tackles
44	HYDRAULIC STEEL HAND PUMP, WP1500 BAR,OIL CAPACITY 2.5 LITRE (2 Nos)	332824	30655	302169		Tools & Tackles
45	SINGLE ACTING SPRING RETURN CYLINDER WITH HAND PUMP, CAPACITY-10T, WP 700 BAR (2 Nos)	33178	11717	81461		Tools & Tackles



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Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	8
46	CISF security barrack at Aditi-4&5	38192	0	38192		
<b>Total Addition under Exclusion</b>		<b>5100821</b>	<b>91402</b>	<b>5009419</b>		

**Note:**

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..
2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

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



## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Chamera-III Power Station

Region : Northern

State : HP

District : Chamba

FY 2016-17

(Amount in Rs)

Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
1	IBM THINK PAD LAP TOP(Moder R 400)	Exclusion	7787	03-01-05	3893	2016-17	COMPUTERS
2	IBN Think Pad(Lap Top)R-400	Exclusion	5140	18-11-06	2570	2016-17	COMPUTERS
3	LIPI LINE MATRIX PRINTERt6215	Exclusion	56309	30-06-06	28154	2016-17	PRINTERS
4	24 dbi Directional Antenna Make Rentak	Exclusion	5605	28-11-08	2129	2016-17	INTERIOR COMMUNICATION
5	24 dbi Directional Antenna Make Rentak	Exclusion	5606	28-11-08	2129	2016-17	INTERIOR COMMUNICATION
6	Access point bridge external antenna conn. SI no 928943 make: MROTEK CANNA 241OGM/48 (	Exclusion	26652	28-11-08	10142	2016-17	INTERIOR COMMUNICATION EQUIPMENTS
7	Access point bridge external antenna conn. SI no 928943 make: MROTEK CANNA 241OGM/48 (	Exclusion	26651	28-11-08	10142	2016-17	INTERIOR COMMUNICATION EQUIPMENTS
8	INTERMEDIATE MAIN DISTRIBUTION FRAME	Exclusion	6132	20-10-06	2802	2016-17	INTERIOR COMMUNICATION EQUIPMENTS
9	EPABX SYSTEM(300 PORTS)	Claimed	770878	30-03-06	370829	2016-17	INTERIOR COMMUNICATION EQUIPMENTS



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
10	JOGGERS	Exclusion	10426	21-05-09	3866	2016-17	CLUB EQUIPMENTS
11	Microwave Oven (Convection Model)	Exclusion	10478	05-12-06	4707	2016-17	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
12	Gyser 25 ltr. Crompton Greaves	Exclusion	1	07-10-06	0	2016-17	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
13	Gyser 25 ltr. Crompton Greaves	Exclusion	1	07-10-06	0	2016-17	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
14	Gyser 25 ltr. Crompton Greaves	Exclusion	1	07-10-06	0	2016-17	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
15	Gyser 25 ltr. Crompton Greaves	Exclusion	1	07-10-06	0	2016-17	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
16	Voltas 1.5 Ton Voltas	Exclusion	1	13-05-06	0	2016-17	AIR CONDITIONERS
17	LED TV 28 INCH HD - LG & 28LB452A	Exclusion	21714	09-03-16	430	2016-17	TELEVISIONS/MUSIC SYSTEMS OTHER THAN
18	700 LTRS BIO DIGESTERS TANK, WATERPROOFING INSIDE/OUTSIDE ALONG WITH 200 LTRS BACTERIA FOR CHARGING	Exclusion	36114	29-09-16	0	2016-17	MISC. ASSETS/EQUIPMENTS
19	4â€™ X 4â€™ X 6â€™ SHELTER ALONG WITH ORISS PAN, WINDOW LOWER, TAP FITTINGS	Exclusion	69111	29-09-16	0	2016-17	MISC. ASSETS/EQUIPMENTS
20	SEWING MACHINE	Exclusion	5500	28-06-16	0	2016-17	MISC. ASSETS/EQUIPMENTS
21	SEWING MACHINE	Exclusion	5500	28-06-16	0	2016-17	MISC. ASSETS/EQUIPMENTS
22	SEWING MACHINE	Exclusion	5500	28-06-16	0	2016-17	MISC. ASSETS/EQUIPMENTS
23	Revolving Chair	Exclusion	1	28-02-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
24	Revolving Chair(M)	Exclusion	1	25-06-04	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
25	Steel Almirah	Exclusion	1	26-11-02	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
26	Steel Almirah Big size	Exclusion	1	13-08-02	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
27	Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
28	Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
29	Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
30	Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
31	Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
32	Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
33	Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
34	Heater Piller1500 Watt(Black Dacker)	Exclusion	1	06-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
35	Ceiling Fan(Bajaj)	Exclusion	1	16-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
36	Ceiling Fan(Bajaj)	Exclusion	1	16-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
37	Ceiling Fan(Bajaj)	Exclusion	1	16-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
38	Ceiling Fan(Bajaj)	Exclusion	1	16-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
39	Ceiling Fan(Bajaj)	Exclusion	1	16-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
40	Ceiling Fan(Bajaj)	Exclusion	1	16-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
41	Ceiling Fan(Bajaj)	Exclusion	1	16-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
42	Ceiling Fan(Bajaj)	Exclusion	1	16-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
43	Ceiling Fan(Bajaj)	Exclusion	1	16-03-07	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
44	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	25-03-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
45	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	25-03-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
46	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	20-05-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
47	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	20-05-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
48	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	20-05-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
49	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	20-05-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
50	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	20-05-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
51	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	20-05-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
52	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	20-05-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
53	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	20-05-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
54	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1	20-05-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
55	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1297	16-07-13	1296	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
56	CEILING FAN 1200MM WITHOUT REGULATOR	Exclusion	1297	16-07-13	1296	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000



Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
57	PEDESTAL FAN	Exclusion	1875	27-07-13	1874	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
58	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
59	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
60	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
61	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
62	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
63	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
64	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
65	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
66	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
67	Exhaust Fan Havell,s	Exclusion	1	06-10-06	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
68	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	Exclusion	2280	26-04-13	2279	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
69	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	Exclusion	2280	26-04-13	2279	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
70	MOBILE HANDSET-NOKIA C2-01	Exclusion	2499	12-09-12	2498	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
71	NOKIA MOBILE SET (206)	Exclusion	4000	11-06-13	3999	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
72	NOKIA MOBILE SET (206)	Exclusion	4000	11-06-13	3999	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000

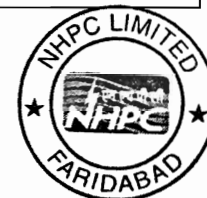


Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
73	NOKIA MOBILE SET (206)	Exclusion	4000	11-06-13	3999	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
74	NOKIA MOBILE SET (206)	Exclusion	4000	11-06-13	3999	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
75	INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
76	INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
77	INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
78	INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
79	INTERNET WI FI MODEM, MODEL NO. N-150 ADSL2+ (D LINK)	Exclusion	2600	11-01-13	2599	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
80	RECHARGEABLE TORCH LIGHT	Exclusion	154	28-12-16	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
81	RECHARGEABLE TORCH LIGHT	Exclusion	154	28-12-16	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
82	Gas Bhatti	Exclusion	1	20-10-05	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
83	Usha Steam Heater	Exclusion	1	31-03-03	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
84	MIXER GRINDER INDUSTRIAL	Exclusion	1	29-07-11	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
85	FLY INSECT KILLER DOUBLE ROD	Exclusion	1	07-06-12	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
86	FLY INSECT KILLER DOUBLE ROD	Exclusion	1	07-06-12	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
87	FLY INSECT KILLER DOUBLE ROD	Exclusion	1	07-06-12	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
88	B.P INSTRUMENT MAKE LIFELINE SUPER DELUX	Exclusion	1	01-12-08	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
89	B.P INSTRUMENT MAKE LIFELINE SUPER DELUX	Exclusion	1	01-12-08	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
90	B.P INSTRUMENT MAKE LIFELINE SUPER DELUX	Exclusion	1	01-12-08	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
91	B.P INSTRUMENT MAKE LIFELINE SUPER DELUX	Exclusion	1	01-12-08	0	2016-17	FIXED ASSETS OF MINOR VALUE >750<5000
92	CISF security barrack at Adit-4&5	Claimed	38192	25-03-16	0	2016-17	BUILDINGS-OTHERS
93	CISF Barrack Building at lothal workshop	Claimed	7552	19-11-15	0	2016-17	BUILDINGS-OTHERS
94	DIGITAL MANOMETER, F340444003 -CPS-III FREE SPARES	Claimed	73080	31-03-13	0	2016-17	CAPITAL SPARES-GPM
95	CONTACT THERMOMETER, F441089001 -CPS-III FREE SPARES	Claimed	73080	31-03-13	0	2016-17	CAPITAL SPARES-GPM
96	GRAPHIC COLOR LCD OPERATOR INTERFACE TERMINAL	Exclusion	105904	30-06-12	0	2016-17	CAPITAL SPARES-GPM
97	COMPLETE SET OF RINGS AND GASKETS E	Exclusion	48295	30-06-12	0	2016-17	CAPITAL SPARES-GPM
98	O/L & INST. TRIP MECH..., MCR-2/AOI-2, 2500A	Exclusion	5862	30-06-12	0	2016-17	CAPITAL SPARES-GPM
99	400A,50KA TP MCCB, MODEL:X4J 3FD0U00,	Exclusion	9695	30-06-12	0	2016-17	CAPITAL SPARES-GPM
100	400A,50KA TP MCCB, MODEL:X4J 3FD0U00,	Exclusion	9695	30-06-12	0	2016-17	CAPITAL SPARES-GPM
101	PRESSURE RELIEF DEVICE,6PSI ( FOR MAIN TANK)	Exclusion	75242	30-06-12	0	2016-17	CAPITAL SPARES-GPM
102	SF6 VOLUME PRECENTAGE MEASURING DEVICE DILO	Exclusion	73080	30-06-12	0	2016-17	CAPITAL SPARES-GPM
103	SF6 VOLUME PRECENTAGE MEASURING DEVICE DILO	Exclusion	73080	30-06-12	0	2016-17	CAPITAL SPARES-GPM
104	TIME MEASURING DEVICE, F440291001	Exclusion	73080	30-06-12	0	2016-17	CAPITAL SPARES-GPM



Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
105	DUAL OPTICAL PULSE TRANCEIVER FO/CU/FO	Exclusion	105569	30-06-12	0	2016-17	CAPITAL SPARES-GPM
106	MICE MODULE 4MULTIMODE PORTS SC -	Exclusion	105569	30-06-12	0	2016-17	CAPITAL SPARES-GPM
107	SOCKET SET SCR ISO 4026-M12X10-A2-70, HIN CMR 20MEB PB 99001/0015 (30 nos.)	Exclusion	27690	30-06-12	0	2016-17	CAPITAL SPARES-GPM
108	SAFETY RELIEF VALVE, AA601S+AA6025	Exclusion	12432	30-06-12	0	2016-17	CAPITAL SPARES-GPM
109	SAFETY RELIEF VALVE, AA601S+AA6025	Exclusion	12432	30-06-12	0	2016-17	CAPITAL SPARES-GPM
<b>Total deletion during 2016-17</b>			<b>2045525</b>				
<b>Total deletion during 2016-17 (Exclusion)</b>			<b>1082743</b>				
<b>Total deletion during 2016-17 (Claimed)</b>			<b>962782</b>				


Note: Year wise detail need to be submitted.

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

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



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
Name of the Generating Station : Chamera-III Power Station  
COD : 04.07.2012  
For Financial Year : 2017-18

(Amount in Rs)

Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	5=3-4			
1	2		4	5=3-4	6	7	8	9
1	DG SET 62.5 KVA, 3-PHASE, 415VOLT, 50HZ, 0.8 P.F. WITH AMF PANEL, MAKE: MAHINDRA, MODEL NO.:4905GMC2	548700	548700	0		14(3)	Required for power supply backup of for CISF camp at Dam Colony at Garola	
2	SUBMERSIBLE PUMP 10HP THREE PHASE MAKE OF KSB - MODEL NO BPD242/08A	38130	0	38130		14(3)	Required for colony water supply due to continuously usage these pumps get their useful life completed within short span and to maintain continous water supply to colony they are mandatory requirement	
3	RCC Water Storage Tank	1196645	35900	1160745		14(2)	In original scope of work as per DPR/RCE	
4	HD 1080P 30X IP DOME PTZ POE CAMERA ,MAKE PELCO,MODEL:S6230-EG-1	111864	35396	76468		14(3)	Security Arrangement (CISF Lothal)	
5	2MP X IP BULLET CAMERA,3 TO 10.5MM LENS,MAKE PELCO,MODEL IBP221-1R1	41536	0	41536		14(3)	Security Arrangement (CISF Lothal)	
6	HOTDIPGALVANIZED HIGH MAST TOWER 20 M WITH LANTERN CARRIAGE+RAISING&LOWERING MECHANISM OF CARRIAGE	410908	0	410908		14(2)	In original scope of work as per DPR/RCE	
7	FEEDER PANEL FOR HIGH MAST TOWER, BAJAJ MAKE	43633	0	43633		14(2)	In original scope of work as per DPR/RCE	
8	HAND HELD MOISTURE IN OIL METER COMPLETE WITH ALL ACCESSORIES , MAKEĀ VAISALA, MODEL :MM70	240956	240956			14(3)	Mandatory device for Power House.this is used for measuring moisture content in transformer oil used for various equipments in Power house.	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
	CPU BOARD-CPCI-C3840\C1000\M512\AH\902 (2 Nos.)	1998780	0	1998780		14	Initial Spares within 1.5% of project cost as per regulation-8(iii) of CERC Tariff Regulations'2009.	
9	BATTERY CHARGER FOR 12V, 200AH BATTERY, I/P: 415/230V, 50HZ AC, 2KW, O/P: 2-24V, 40A DC	135700	135700	0		14(3)	Mandatory device for Power House There was no scope for single cell battery charger in major plant supply and hence same was required for charging of individual battery of battery bank at the time of replacement at power house	
10	40 KWP GRID SYNCHRONIZED SOLAR PV BASED POWER SYSTEM, MAKE PV POWER TECH	2747812	0	2747812		14(3)	As per guidelines of Ministry of Power to promote Non Renewable energy source development.	
<b>Total Expenditure Claimed During 2017-18 (in lakh)</b>		<b>75.15</b>	<b>9.97</b>	<b>65.18</b>				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).
2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.
3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

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

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Chamera-III Power Station  
 COD : 04.07.2012  
 For Financial Year : 2017-18

(Amount in Rs)

Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
1	HEAVY DUTY MAGNETIC DRILL MACHINE, TWIST DRILL CAPACITY UPTO 45 MM. BROACH CUTTER & TITAN	176716	0	176716		Tools & Tackles
2	DRILL MACHINE HEAVY DUTY, ROTARY HAMMER MODEL NO. GBH 2-26DRE-BOSCH MAKE	14750	0	14750		Tools & Tackles
3	MANUAL CHAIN PULLEY BLOCK, CAPACITY 05 TON, LIFT 10 FEET (2 Nos)	61360	188800	0		Tools & Tackles
4	MANUAL CHAIN PULLEY BLOCK, CAPACITY 10 TON, LIFT 10 FEET (2 Nos)	127440				Tools & Tackles
5	CENTER TABLE 4'X2' WITH GLASS TOP (4Nos)	21964	0	21964		FURNITURE-FIXTURES-OFFICE
6	PORTABLE RADIO WITHOUT DISPLAY, MOTOROLA, MOTOTRBO XIR P3688 VHF SERIES (8 Nos)	117200	0	117200		FURNITURE-FIXTURES-OFFICE
7	KITCHEN CHIMNEY	31486	0	31486		FURNITURE-FIXTURES-OFFICE
8	WATER GEYSER, 2 KW, 230 VOLT, 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL (5Nos)	33280	0	33280		FURNITURE-FIXTURES-OFFICE
9	GEYSER 35 LTR.	9600	0	9600		FURNITURE-FIXTURES-OFFICE
10	SOFA SET	50000	0	50000		FURNITURE-FIXTURES-RESIDENTIAL
11	ANDROID MOBILE - MAKE: SAMSUNG, MODEL: GALAXY J2	7399	0	7399		MOBILE PHONES/CELLULAR PHONES



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Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
12	HTC HD2 MOBILE PHONE	30692	0	30692		MOBILE PHONES/CELLULAR PHONES
13	MOBILE PHONE SAMSUNG GALAXY S5 G-900	45835	0	45835		MOBILE PHONES/CELLULAR PHONES
14	ANDROID MOBILE - MAKE: SAMSUNG, MODEL: GALAXY J2	7200	0	7200		MOBILE PHONES/CELLULAR PHONES
15	SMART PHONE - APPLE IPHONE 7 128GB	70350	0	70350		MOBILE PHONES/CELLULAR PHONES
16	1KVA ONLINE UPS WITH 2 HRS. BACKUP MAKE:HITACHI HI REL	19824	0	19824		MISC. ASSETS/EQUIPMENTS
17	LED TV 32", MAKE: LG, MODEL NO. 32LH517	21899	0	21899		MISC. ASSETS/EQUIPMENTS
18	SMART PHONE - APPLE IPHONE 7 128GB	70350	0	70350		MISC. ASSETS/EQUIPMENTS
19	10/100/1000 MBPS 8 PORT POE SWITCH	17346	0	17346		MISC. ASSETS/EQUIPMENTS
20	FLEXIBLE SHAFT GRINDER, WHEEL CAPACITY 4 TO 6, HEAVY DUTY, SINGLE PHASE	11859	0	11859		MISC. ASSETS/EQUIPMENTS
21	GAS STOVE - 4 BURNERS (BUILT-IN HOB),IFB 436C-TR-BG (2Nos)	28884	0	28884		MISC. ASSETS/EQUIPMENTS
22	AQUAGUARD REVIVA UV (PURIFIED FLOW RATE 25 LITRES/HOUR, 8 LITRES STORAGE CAPACITY) (2Nos)	21000	0	21000		MISC. ASSETS/EQUIPMENTS
23	TREADMILL MOTORISED 3 HP AC MOTOR & 5.5 HP PEAK POWER	327516	48260	279256		MISC. ASSETS/EQUIPMENTS
24	CROSS TRAINER - MAKE: VISION MODEL: S-60	290321	0	290321		MISC. ASSETS/EQUIPMENTS
25	CEILING FAN 1200MM WITHOUT REGULATOR (8 Nos)	11376	0	11376		FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
26	EXHAUST FAN (4Nos.)	5460	0	5460		FIXED ASSETS OF MINOR VALUE >750<5000
27	WALL MOUNT FOR SPECTRA POLE ADAPTER, PELCO / IWM-GY PA402	3894	0	3894		FIXED ASSETS OF MINOR VALUE >750<5000
28	HAND HELD METAL ENGRAVER, MAKE BOSCH DERMAL, MODEL 290 (2Nos)	6748	0	6748		FIXED ASSETS OF MINOR VALUE >750<5000
29	GRINDER AG-5 (3Nos)	10485	1047	9438		FIXED ASSETS OF MINOR VALUE >750<5000
30	INDUCTION COOK TOP(PRESTIGE)	3500	0	3500		FIXED ASSETS OF MINOR VALUE >750<5000
31	DUAL LINE GREASE PUMP WITHOUT RESERVOIR, MODEL DLGP-100-08, MODEL DLGP-100-08	201588		201588		Tools & Tackles
32	TEMPERATURE MONITOR SPLIT TYPE (MODEL-TEMP. MONITOR 8040-C-I-9-I-N-SFA),MAKE-MASIBUS (2 Nos)	152518		152518		Tools & Tackles
	<b>Total Exclusion</b>	<b>2009840</b>	<b>238107</b>	<b>1771733</b>		

**Note:**


1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..
2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

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



## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Chamera-III Power Station

Region : Northern

State : HP

District : Chamba

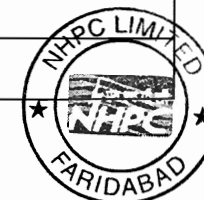
FY 2017-18

Amount in Rs.

Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
1	Godrej Revolving(premium Executive)	Exclusion	6099	25-08-07	3176	2017-18	FURNITURE-FIXTURES-OFFICE
2	Chairs Godrej PCH-7046 R	Exclusion	1	01-05-02	0	2017-18	FURNITURE-FIXTURES-OFFICE
3	Sofa Set 2 Seater	Exclusion	1	20-12-02	0	2017-18	FURNITURE-FIXTURES-OFFICE
4	Sofa Set 3 Seater	Exclusion	4940	12-10-02	4939	2017-18	FURNITURE-FIXTURES-OFFICE
5	Sofa Set Seater	Exclusion	8592	18-07-05	5454	2017-18	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL
6	Compaq Prasario(D-220)	Exclusion	1	30-08-06	0	2017-18	COMPUTERS
7	Compaq Prasario(D-220)	Exclusion	1	30-08-06	0	2017-18	COMPUTERS
8	Compaq Prasario-1931L With TFT17	Exclusion	1	22-01-07	0	2017-18	COMPUTERS
9	Compaq Presario (D-915 (P))	Exclusion	1	05-06-07	0	2017-18	COMPUTERS
10	Compaq Presario (D-915 (P))	Exclusion	1	05-06-07	0	2017-18	COMPUTERS
11	Compaq Presario (D-915 (P))	Exclusion	1	05-06-07	0	2017-18	COMPUTERS
12	Compaq Presario (D-915 (P))	Exclusion	1	05-06-07	0	2017-18	COMPUTERS
13	Compaq Presario (D-915 (P))	Exclusion	1	05-06-07	0	2017-18	COMPUTERS



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
14	Computers with , W.Cam	Exclusion	6897	01-04-03	3448	2017-18	COMPUTERS
15	Computers Zenith Make	Exclusion	6116	18-04-03	3058	2017-18	COMPUTERS
16	HP-COMPAQ(Computer P-IV D220)	Exclusion	1	03-01-05	0	2017-18	COMPUTERS
17	HP-COMPAQ(Computer P-IV D220)	Exclusion	7642	03-01-05	3821	2017-18	COMPUTERS
18	Zenith Computers(Pentium R 2CPU 2.26GHZ 256 ram 40 GB HDD)	Exclusion	6116	01-04-03	3058	2017-18	COMPUTERS
19	Zenith Computers(Pentium R 2CPU 2.26GHZ 512 RAM 40 GB HDD)	Exclusion	6116	01-04-03	3058	2017-18	COMPUTERS
20	Zenith PC Intel-IV	Exclusion	1	24-01-06	0	2017-18	COMPUTERS
21	Zenith PC Intel-IV	Exclusion	1	24-01-06	0	2017-18	COMPUTERS
22	Desk Jet Printer HP 1280	Exclusion	1	21-04-07	0	2017-18	PRINTERS
23	Desk Jet Printer HP 1280	Exclusion	1	21-04-07	0	2017-18	PRINTERS
24	HP Ink Jet Printer1020	Exclusion	1	30-08-06	0	2017-18	PRINTERS
25	HP OFFICEJET PRO 7580	Exclusion	1	25-10-08	0	2017-18	PRINTERS
26	Photosmart printer HP 8758	Exclusion	1	21-04-07	0	2017-18	PRINTERS
27	HP OFFICEJET PRO K8600	Exclusion	24427	02-07-12	23206	2017-18	PRINTERS
28	HP LASEJET 2015D	Exclusion	1	25-10-08	0	2017-18	PRINTERS
29	HP Laser Printer LJ 1200	Exclusion	1	01-04-03	0	2017-18	PRINTERS
30	UPS Compact-1kva(cil1024LI) 5825100068	Exclusion	1	25-10-08	0	2017-18	OTHER EDP EQUIPMENTS



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
31	UPS Compact-1kva(cil1024LI) 5825100079	Exclusion	1	25-10-08	0	2017-18	OTHER EDP EQUIPMENTS
32	HTC HD2 MOBILE PHONE	Exclusion	30692	07-04-10	12480	2017-18	TELEPHONE TELEX MACHINES
33	Make: Xerox Model Center-170	Exclusion	9029	01-06-02	6680	2017-18	TELEPHONE TELEX MACHINES
34	Brother fax machine 3240C(5 in one)	Exclusion	8500	22-02-06	5108	2017-18	TELEPHONE TELEX MACHINES
35	Brother fax machine 3240C(5 in one)	Exclusion	8500	22-02-06	5108	2017-18	TELEPHONE TELEX MACHINES
36	Brother fax machine 827	Exclusion	8506	22-02-06	5039	2017-18	TELEPHONE TELEX MACHINES
37	Brother fax machine 827	Exclusion	8506	22-02-06	5039	2017-18	TELEPHONE TELEX MACHINES
38	Xerox Model 5834 LV	Exclusion	85857	01-04-02	62924	2017-18	PHOTOCOPY/DUPLICATING MACHINES
39	Xerox -5020 NETWORK DIGITAL COPIER WITH PRINTER	Exclusion	51278	18-04-08	25266	2017-18	PHOTOCOPY/DUPLICATING MACHINES
40	XEROX 5821	Exclusion	43764	13-10-05	27268	2017-18	PHOTOCOPY/DUPLICATING MACHINES
41	XEROX 5821	Exclusion	43765	13-10-05	27268	2017-18	PHOTOCOPY/DUPLICATING MACHINES
42	XEROX 5821 with stand & Stabiliser ss2000	Exclusion	52965	22-02-06	31686	2017-18	PHOTOCOPY/DUPLICATING MACHINES
43	XEROX MODEL NO 5821 IV	Exclusion	67095	12-09-07	34931	2017-18	PHOTOCOPY/DUPLICATING MACHINES
44	Make Xerox 3001	Exclusion	141310	01-04-02	103570	2017-18	PHOTOCOPY/DUPLICATING MACHINES
45	Photocopy Machine ( Sharp Make)SF-1118	Exclusion	35111	30-01-03	26841	2017-18	PHOTOCOPY/DUPLICATING MACHINES
46	Photocopy Machine ( Sharp Make)SF-1118	Exclusion	35844	15-09-03	28039	2017-18	PHOTOCOPY/DUPLICATING MACHINES
47	Aquaguards Reviva	Exclusion	8438	12-06-06	4901	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
48	Aquaguards Reviva	Exclusion	8438	12-06-06	4901	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
49	Aquaguards Reviva	Exclusion	8438	12-06-06	4901	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
50	Aquaguards Reviva	Exclusion	8438	12-06-06	4901	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
51	Gyser 25 ltr	Exclusion	7857	13-09-07	4073	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
52	GYSER 25 LTR. CAPACITY	Exclusion	7325	25-03-11	2899	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
53	STORAGE WATER HEATER 25 LTRS	Exclusion	7735	03-12-12	2621	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
54	STORAGE WATER HEATER 25 LTRS	Exclusion	7735	03-12-12	2621	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
55	STORAGE WATER HEATER 25 LTRS	Exclusion	7735	03-12-12	2621	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
56	STORAGE WATER HEATER 25 LTRS	Exclusion	7735	03-12-12	2621	2017-18	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS
57	Water Cooler 150 Ltr. Blue Star	Exclusion	23721	07-03-07	12909	2017-18	AIR COOLERS/WATER COOLERS/FANS
58	Water Cooler 150 Ltr. Blue Star	Exclusion	23721	07-03-07	12909	2017-18	AIR COOLERS/WATER COOLERS/FANS
59	Ahuja Amplifier	Exclusion	5515	31-03-08	2761	2017-18	OTHER OFFICE EQUIPMENTS
60	Electronic Postal Frankling machine wing Scale Carring case	Exclusion	70239	20-02-09	32377	2017-18	OTHER OFFICE EQUIPMENTS
61	AG Nova Euro - Vaccum Cleaner	Exclusion	1	26-11-02	0	2017-18	OTHER OFFICE EQUIPMENTS
62	MCAFEE ANTIVIRUS SOFTWARE	Exclusion	1181	25-09-12	1181	2017-18	INTANGIBLE ASSETS-COMPUTER SOFTWARE
63	MCAFEE ANTIVIRUS SOFTWARE	Exclusion	1181	25-09-12	1181	2017-18	INTANGIBLE ASSETS-COMPUTER SOFTWARE
64	Television 21 LG	Exclusion	6782	27-10-06	6075	2017-18	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE,



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
65	Television 21 LG	Exclusion	10782	27-10-06	6075	2017-18	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE,
66	MOBILE PHONE SAMSUNG GALAXY S5 G-900	Exclusion	45835	23-06-14	10228	2017-18	MISC. ASSETS/EQUIPMENTS
67	ANDROID MOBILE - MAKE: SAMSUNG, MODEL: GALAXY J2	Exclusion	7200	07-09-16	600	2017-18	MISC. ASSETS/EQUIPMENTS
68	SMART PHONE - APPLE IPHONE 7 128GB	Exclusion	70350	03-06-17	2572	2017-18	MISC. ASSETS/EQUIPMENTS
69	Chairs without arms	Exclusion	1	13-06-03	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
70	Chairs without arms	Exclusion	1	13-06-03	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
71	Easy Chairs	Exclusion	1	21-12-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
72	Easy Chairs	Exclusion	1	21-12-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
73	Computer Chair With Arm	Exclusion	1	13-11-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
74	Godrej Computer Chair PCH-7021	Exclusion	1	25-08-07	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
75	Godrej Computer Chair PCH-7021	Exclusion	1	25-08-07	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
76	VISITOR CHAIR MODEL CH 1007	Exclusion	1	23-04-12	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
77	Chair made of 25 mm satinles steel	Exclusion	1	07-01-08	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
78	Visiting Chair	Exclusion	1	27-02-08	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
79	Chairs PCH 7003	Exclusion	1	29-11-02	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
80	Center Table glass at the top(4'X2',12 mm thick Glass	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
81	Center table Wooden with sunmica (4'X4')	Exclusion	1	08-09-05	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
82	Center table Wooden with sunmica (4'X4')	Exclusion	1	08-09-05	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
83	Center table Wooden with sunmica (4'X4')	Exclusion	1	08-09-05	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
84	Center Table(3'X2') top Sunmica	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
85	Center Table(3'X2') top Sunmica	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
86	Center Table(4'X2') top Sunmica	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
87	Center Table(4'X2') top Sunmica	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
88	Centre Table	Exclusion	1	22-03-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
89	Centre Table	Exclusion	1	27-11-02	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
90	Centre Table	Exclusion	1	27-11-02	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
91	Centre Table	Exclusion	1	27-11-02	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
92	Centre Table	Exclusion	1	27-11-02	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
93	Centre Table	Exclusion	1	27-11-02	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
94	Centre Table	Exclusion	1	27-11-02	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
95	Centre Table	Exclusion	1	27-11-02	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
96	Centre Table	Exclusion	1	27-11-02	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
97	Writing Table	Exclusion	1	25-06-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
98	Writing Table	Exclusion	1	25-06-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
99	Executive Table(1500X900X	Exclusion	1	13-11-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
100	Executive Table(small)	Exclusion	1	28-02-06	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
101	Executive Table(small)	Exclusion	1	28-02-06	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
102	Single Bed Wodden	Exclusion	1	21-12-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
103	Single Bed Wodden	Exclusion	1	21-12-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
104	Single Bed Wodden	Exclusion	1	21-12-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
105	Single Bed Wodden	Exclusion	1	21-12-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
106	Single Bed Wodden	Exclusion	1	21-12-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
107	Single Bed wooden 6'X3' Without box	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
108	Single Bed wooden 6'X3' Without box	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
109	Wooden Bed	Exclusion	1	26-02-05	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
110	Wooden Bed	Exclusion	1	26-02-05	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
111	Wooden Bed	Exclusion	1	26-02-05	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
112	Wooden Bed	Exclusion	1	26-02-05	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
113	Wooden Bed	Exclusion	1	26-02-05	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
114	Filling Cabinet Godrej Make	Exclusion	1	31-03-03	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
115	Almirah	Exclusion	1	31-03-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
116	Dressing Table Stool Cushined Cover	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
117	Dressing Table Stool Cushined Cover	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
118	Dressing Table (hight6')	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
119	Dressing Table (hight6')	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
120	CEILING FAN	Exclusion	1	03-06-09	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
121	CEILING FAN	Exclusion	1	03-06-09	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
122	CEILING FAN	Exclusion	1	03-06-09	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
123	CEILING FAN	Exclusion	1	03-06-09	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
124	CEILING FAN	Exclusion	1	03-06-09	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
125	CEILING FAN	Exclusion	1	03-06-09	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
126	CEILING FAN	Exclusion	1	03-06-09	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
127	CEILING FAN	Exclusion	1	03-06-09	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
128	CEILING FAN	Exclusion	1	03-06-09	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
129	1 KVA LUMINIOUS UPS	Exclusion	4715	18-10-12	4714	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
130	UPS 600 VA-APC MAKE	Exclusion	2363	24-02-14	2362	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
131	HPDesk Jet 3920	Exclusion	1	24-01-06	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
132	FLY TRAPPERS / CATCHERS	Exclusion	2650	07-09-12	2649	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
133	FLY TRAPPERS / CATCHERS	Exclusion	2650	07-09-12	2649	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
134	Matress Coir(72X35X4)	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
135	Matress Foam(72X35X4)	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
136	Matress Foam(72X35X4)	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
137	Matress Foam(72X35X4)	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
138	Matress Foam(72X35X4)	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
139	Matress Foam(72X35X4)	Exclusion	1	17-08-04	0	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
140	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPEMENT	Claimed	71838	30-06-12	0	2017-18	BULD.CONTAIN. TRANS.PLANT & EQUIPMENT
141	DAM	Claimed	960532	30-06-12	0	2017-18	DAMS AND BARRAGES
142	GENERATOR (GPM)	Claimed	219834	30-06-12	0	2017-18	MAIN GENERATING EQUIPMENT
143	MAINTENANCE SEAL, HIN CMR 20MEB PB 99001/241	Claimed	66467	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
144	SCF SEAL CLAMP, HIN CMR 20MEB PB 99001/242	Claimed	66467	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
145	SERVICE SEAL, HIN CMR 20MEB PB 99001/0361	Claimed	66467	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
146	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
147	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
148	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
149	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
150	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
151	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
152	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
153	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
154	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
155	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
156	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
157	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
158	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
159	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
160	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
161	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
162	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
163	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
164	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
165	HEX SKT CAP SCR ISO 4762-M10X40-A2-70, HIN CMR 20MEB PB 99001/0017	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
166	SOCKET SET SCR ISO 4026-M16X16-A2-70, HIN CMR 20MEB PB 99001/0018	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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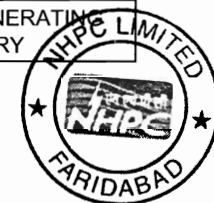
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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
167	SOCKET SET SCR ISO 4026-M16X16-A2-70, HIN CMR 20MEB PB 99001/0018	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
168	SOCKET SET SCR ISO 4026-M16X16-A2-70, HIN CMR 20MEB PB 99001/0018	Claimed	791	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
169	HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
170	HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
171	HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
172	HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
173	HEX SCREW ISO 4017-M16X35-A2-70, HIN CMR 20MEB PB 99001/0014	Claimed	923	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
174	PIN FOR MAINTENANCE SEAL, HIN CMR 20MEB PB 99001/243	Claimed	1187	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
175	PIN FOR MAINTENANCE SEAL, HIN CMR 20MEB PB 99001/243	Claimed	1187	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
176	PIN FOR MAINTENANCE SEAL, HIN CMR 20MEB PB 99001/243	Claimed	1187	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
177	DOWEL PIN DIA 125, HIN CMR 20 MEA PB 90 002/0021	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
178	DOWEL PIN DIA 125, HIN CMR 20 MEA PB 90 002/0021	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
179	DOWEL PIN DIA 125, HIN CMR 20 MEA PB 90 002/0021	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
180	DOWEL PIN DIA 125, HIN CMR 20 MEA PB 90 002/0021	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
181	DOWEL PIN DIA 125, HIN CMR 20 MEA PB 90 002/0021	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
182	DOWEL PIN DIA 125, HIN CMR 20 MEA PB 90 002/0021	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
183	UPPER ROTATING LYBRINGTH, HIN CMR 20 MEA PB 90 002/0012	Claimed	37191	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY

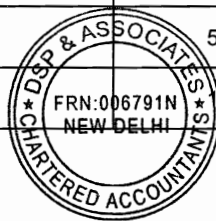


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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
184	LOWER ROTATING LAYBRINTH, HIN CMR 20 MEA PB 90002/0013	Claimed	111572	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
185	SQUARE BEVELED WASHER 33 A2C, CMR20 MEAPB8004 /0013	Claimed	27893	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
186	SQUARE BEVELED WASHER 33 A2C, CMR20 MEAPB8004 /0013	Claimed	27893	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
187	SQUARE BEVELED WASHER 33 A2C, CMR20 MEAPB8004 /0013	Claimed	27893	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
188	SQUARE BEVELED WASHER 33 A2C, CMR20 MEAPB8004 /0013	Claimed	27893	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
189	RUNNER CONE, HIN CMR 20 MEA PB 90 002/0014	Claimed	111572	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
190	LOWER FIXED LABYRINTH, HIN CMR 20 MEA PB 90 002 /0051	Claimed	37191	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
191	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 026 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0001	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
192	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 026 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0001	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
193	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 026 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0001	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
194	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 026 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0001	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
195	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 026 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0001	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
196	EYE BOLT IS 4190 TYPE 1 M16 REF ITEM NO 026 BOM NO CMR20MEAPB80022, CMR20MEAPB80018/0001	Claimed	18595	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
197	WEARING RING IN 4 PARTS SHAFT SEAL SEGMENTS, HIN CMR 20 MEA PB 90 002/0100	Claimed	37191	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
198	LOWER SPARE FACING PLATE, HIN CMR 20 MEA PB 90 002/0071	Claimed	55786	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
199	LOWER WEARING RING IN 4 PARTS, HIN CMR 20 MEA PB 90 002/0110	Claimed	55786	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
200	TACTILE SCREEN 15 AXIOMTEK (HMI), INDICATING INSTRUMENTS/VDU	Claimed	2432	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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1	2	3	4	5	6	7	8
201	8-WINDOW MICRO FACIA, INDICATING INSTRUMENTS/VDU, MINILEC MF955	Claimed	12432	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
202	8-WINDOW MICRO FACIA, INDICATING INSTRUMENTS/VDU, MINILEC MF955	Claimed	12432	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
203	NON COMPACT TYPE LIMIT SWITCH, CG353-CG359G	Claimed	66467	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
204	NON COMPACT TYPE LIMIT SWITCH, CG353-CG359G	Claimed	66467	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
205	DIFF. PRESSURE GAUGE TECH SPECIFICATION RANGE 0-16 BAR, CMR20MEUPB90001/8	Claimed	55786	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
206	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
207	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
208	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
209	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
210	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
211	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
212	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
213	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
214	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
215	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
216	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
217	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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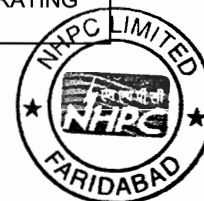


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1	2	3	4	5	6	7	8
218	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
219	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
220	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
221	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
222	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
223	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
224	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
225	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
226	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
227	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
228	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
229	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
230	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
231	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
232	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
233	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
234	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
235	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
236	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
237	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
238	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
239	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
240	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
241	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
242	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
243	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
244	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
245	TAPER PIN, HIN CMR 20 MEA PB 90 002/0145	Claimed	1395	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
246	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
247	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
248	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
249	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
250	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
251	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
252	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
253	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
254	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
255	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
256	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
257	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
258	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
259	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
260	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
261	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
262	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
263	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
264	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
265	WICKET GATE FINISHED, HIN CMR 20 MEA PB 90 002/0090	Claimed	2789	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
266	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
267	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
268	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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1	2	3	4	5	6	7	8
269	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
270	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
271	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
272	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
273	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
274	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
275	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
276	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
277	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
278	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
279	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
280	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
281	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
282	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
283	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
284	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
285	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8
286	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
287	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
288	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
289	HEX SOC SET SCREW ISO4026-M12X20-A2-70, HIN CMR 20 MEA PB 90 002/0052, HIN CMR 20 MEA PB 90 002/0052	Claimed	4649	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
290	V-BELTS FOR AHUS-4,5,6 - MODEL-64B, HINCMR00SAALD00110- REV. B - (HVAC)	Claimed	162619	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
291	V-BELTS FOR AHUS-4,5,6 - MODEL-64B, HINCMR00SAALD00110- REV. B - (HVAC)	Claimed	162619	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
292	V-BELTS FOR ACUS-1,2,3 - MODEL-34A, HINCMR00SAALD00110- REV. B - (HVAC)	Claimed	162619	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
293	V-BELTS FOR ACUS-1,2,3 - MODEL-34A, HINCMR00SAALD00110- REV. B - (HVAC)	Claimed	162619	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
294	V-BELTS FOR FRESH AIR BLOWERS - HINCMR00SAAEC00104- REV. A-(HVAC)	Claimed	162619	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
295	V-BELTS FOR FRESH AIR BLOWERS - HINCMR00SAAEC00104- REV. A-(HVAC)	Claimed	162619	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
296	VALVE CHECK 1-1/4, HINCMR20SCAPA00111	Claimed	56690	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
297	VALVE CHECK 1-1/4, HINCMR20SCAPA00111	Claimed	56690	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
298	CPU BOARD-CPCI-C3840\C1000\M512\AH\902	Claimed	999390	22-06-17	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
299	CPU BOARD-CPCI-C3840\C1000\M512\AH\902	Claimed	999390	22-06-17	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
300	GASKET FOR RECT. INSP. COVER/LOCATING POST 310X310, 300014825	Claimed	18811	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
301	GASKET FOR RECT. INSP. COVER/LOCATING POST 310X310, 300014825	Claimed	18811	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
302	GASKET FOR RECT. INSP. COVER 360X460, 300018109	Claimed	37621	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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1	2	3	4	5	6	7	8
303	GASKET FOR RECT. INSP. COVER 360X460, 300018109	Claimed	37621	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
304	GASKET FOR RECT. INSP. COVER 410X510, 300018110	Claimed	12540	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
305	GASKET FOR RECT. INSP. COVER 410X510, 300018110	Claimed	12540	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
306	GASKET FOR RECT. INSP. COVER 410X510, 300018110	Claimed	12540	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
307	GASKET FOR RECT. INSP. COVER 410X510, 300018110	Claimed	12540	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
308	GASKET FOR RECT. INSP. COVER 410X510, 300018110	Claimed	12540	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
309	GASKET FOR RECT. INSP. COVER 410X510, 300018110	Claimed	12540	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
310	GASKET FOR RECT. INSP. COVER 510X610, 300018111	Claimed	9405	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
311	GASKET FOR RECT. INSP. COVER 510X610, 300018111	Claimed	9405	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
312	GASKET FOR RECT. INSP. COVER 510X610, 300018111	Claimed	9405	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
313	GASKET FOR RECT. INSP. COVER 510X610, 300018111	Claimed	9405	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
314	GASKET FOR RECT. INSP. COVER 510X610, 300018111	Claimed	9405	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
315	GASKET FOR RECT. INSP. COVER 510X610, 300018111	Claimed	9405	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
316	GASKET FOR RECT. INSP. COVER 510X610, 300018111	Claimed	9405	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
317	GASKET FOR RECT. INSP. COVER 510X610, 300018111	Claimed	9405	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
318	GASKET FOR RATATING FLANGE,PIPE FLANGE, 300010549	Claimed	6840	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
319	GASKET FOR RATATING FLANGE,PIPE FLANGE, 300010549	Claimed	6840	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY



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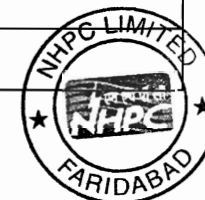


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1	2	3	4	5	6	7	8
320	GASKET FOR RATATING FLANGE,PIPE FLANGE, 300010549	Claimed	6840	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
321	GASKET FOR RATATING FLANGE,PIPE FLANGE, 300010549	Claimed	6840	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
322	GASKET FOR PIPE FLANGE, 300010550	Claimed	6270	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
323	GASKET FOR PIPE FLANGE, 300010550	Claimed	6270	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
324	GASKET FOR PIPE FLANGE, 300010550	Claimed	6270	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
325	GASKET FOR PIPE FLANGE, 300010550	Claimed	6270	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
326	GASKET FOR COMPLETE DRAINING, 300025098	Claimed	75242	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
327	GASKET FOR RECT. INSP. COVER/LOCATING POST 310X310, 300014825	Claimed	18811	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
328	GASKET FOR RECT. INSP. COVER/LOCATING POST 310X310, 300014825	Claimed	18811	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
329	MULTIMTER , F440414001 -CPS-III FREE SPARES	Claimed	73080	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
330	DUAL LINE GREASE PUMP WITHOUT RESERVOIR, MODEL DLGP-100-08, MODEL DLGP-100-08	Claimed	278930	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
331	TEMPERATURE MONITOR SPLIT TYPE (MODEL-TEMP. MONITOR 8040-C-I-9-I-N-SFA),MAKE-MASIBUS	Claimed	105569	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
332	TEMPERATURE MONITOR SPLIT TYPE (MODEL-TEMP. MONITOR 8040-B-I-9-I-N-SFA),MAKE-MASIBUS	Claimed	105569	30-06-12	0	2017-18	CAPITAL SPARES-GENERATING PLANT AND MACHINERY
333	WRITING TABLE WITH RACK	Exclusion	8000	10-09-13	1836	2017-18	FURNITURE-FIXTURES-RESIDENTIAL
334	7 SEARTER SOFA WITH CENTER TABLE	Exclusion	20000	20-04-10	8943	2017-18	FURNITURE-FIXTURES-RESIDENTIAL
335	STEEL ALMIRAH	Exclusion	18500	10-09-13	4282	2017-18	FURNITURE-FIXTURES-RESIDENTIAL
336	LENEVO LAPTOP	Exclusion	40000	31-07-13	38000	2017-18	COMPUTERS



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1	2	3	4	5	6	7	8
337	INMARST-MINI M INMARSAT SATELLITE PHONE TERMINAL	Claimed	18315	16-02-03	17399	2017-18	SATELLITE COMMUNICATIONS SYSTEMS
338	Mobile Phone	Exclusion	3500	20-08-16	3499	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
339	Table	Exclusion	3500	10-09-13	3499	2017-18	FIXED ASSETS OF MINOR VALUE >750<5000
<b>Total deletion during 2017-18</b>			<b>7970148</b>				
<b>Total deletion during 2017-18 (Exclusion)</b>			<b>1164016</b>				
<b>Total deletion during 2017-18 (Claimed)</b>			<b>6806132</b>				

Note: Year wise detail need to be submitted.

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-III Power Station

COD : 04.07.2012

For Financial Year : 2018-19

(Amount in lakh)

Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
1	TRASH RACK CLEANING MACHINE (TRCM) AT DAME SITE	699.28	1.80943	697.47		14(2)	In original scope of work as per DPR/RCE	
2	Soling ,metalling and premixing of surge shaft road	50.00	0	50.00		14(2)	In original scope of work as per DPR/RCE	
3	Construction of Admn building including Electrification	480.00	0	480.00		14(2)	In original scope of work as per DPR/RCE	
4	Sewerage treatment plant at Karian	100.00	0	100.00		14(2)	In original scope of work as per DPR/RCE	
5	Rim Treatment of Dam reservoir area along the Chamba Bharmour Road	250.00	0	250.00		14(3)	Due to Torrential rains in the catchment area of Chamera III reservoir on 22.09.2015 the Chamba bharmour road NH 124 d/s of Kharamukh bridge which form a part of reservoir area got washed away. Bharmour sub division area got cut off from rest of the state.It was directed by DC , Chamba that NHPC should take up the Protection work of reservoir on war footing and restores the road immediately as the washed out road falls in the reservoir area of Chamera III it is obligatory on the part of NHPC ,Chamera III to protect the reservoir rim along the existing road.Design team of NHPC Corporate Office visited the site along with site engineers of CPS III w.e.f. 09.10.2015 to 10.10.2015 to inspect above said washed out road near kharamukh bridge. After inspection the design team sent a detailed design/drawing of protection work of reservoir and reconstruction of road.This is the balance portion for protection of same road.	



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Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
6	Supply and erection and commissioning of fixed rope drum hoist for Draft tube gate	145.00	0	145.00		14(3)	Additional as per CEA guidelines to provide individual hoist for Draft tube gate	
7	Purchase of 02 No. Horizontal type, Centrifugal pump KPD50/20 for shaft seal cooling at power house.	5.00	0	5.00		14	Mandatory spares for Power house	
8	Purchase of 11 KV and 415 Volt Circuit breakers	5.00	0	5.00		14	Initial spares within 1.5% of project cost as per regulation-8(iii) of CERC Tariff Regulations'2009.	
9	Earth resistance measurement Kit	5.00	0	5.00		14		
10	Excitation system spares(Thyrister, cooling fan etc)	20.00	0	20.00		14		
11	Purchase of Earth switch operating mechanism	21.00	0	21.00		14		
12	Purchase of UAT	30.00	0	30.00		14		
13	Purchase of Upper and Lower Air Guides	8.00	0	8.00		14		
14	Purchase of submersible pump for dam drainage gallery	17.00	0	17.00		14 (3)	The existing pumps have completed their useful life and are beyond economical repairs hence require replacement.	
15	Submersible Pump. For APS at PH	30.00	0	30.00		14 (3)	Standby system fo dewatering of APS at PH in emergency situation	
16	Sewerage Treatment Plant at dam body	5.00	0	5.00		14(2)	In original scope of work as per DPR/RCE	
17	Purchase of Urine Analyser	2.50	0	2.50		14(3)	Hospital Item for employee health checkup	
18	Purchase of Oxygen Concentrator with AMC	1.15	0	1.15		14(3)	Hospital Item for employee health checkup	
19	Purchase of Cell Counter	5.00	0	5.00		14(3)	Hospital Item for employee health checkup	
20	Purchase of Portable Battery operated oxygen concentrator	3.00	0	3.00		14(3)	Hospital Item for employee health checkup	
21	Covering of Surge Shaft	10.00	0	10.00		14(2)	As per provision of DPR/RCE	
22	Purchase of Inflatable boat	10.00	0	10.00		14(2)(iii)	For disaster management arrangement.	



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Sl. No.	Head of Work / Equipment	Accural basis	ACE Claimed (Actual / Projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
23	Boom barrier at dam site	3.00	0	3.00		14(2)(iii)	As per security requirement (CISF)	
24	Purchase of ISAT phone-2 (Inmarset)	2.50	0	2.50		14(2)(iii)	For communication with DAM and Power House during failure of Mobile networks and land line phones.	
25	Mobile signal booster and Accessories	2.50	0	2.50		14(2)(iii)	At present mobile sinals are very weak at Dam site. For boosting the mobile signal at DAM mobile signal booster is required.	
26	Purchase of Biometric Machines	4.00	0	4.00		14(3)	To maintain the proper record of employes in/out time, Biometric Machines are required.	
27	Purchase of Bio Toilet at GIS,dam site(3 Nos)	4.50	0	4.50		14(3)	At present there is no toillet at GIS and Dam site. Hence, as per requirement of CISF the Bio toilets are required at Dam site and GIS.	
<b>Total Expenditure Claimed During 2018-19 (in lakh)</b>		<b>1,918.43</b>	<b>1.81</b>	<b>1,916.62</b>				

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

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

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

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

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

**Note:**

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

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

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



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Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Chamera-III Power Station  
 COD : 04.07.2012  
 For Financial Year : 2018-19

(Amount in Rs)

Sl. No.	Head of Work / Equipment	Accrual basis	ACE Claimed (Actual / Projected)			Justification
			Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
NIL						

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..
2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For DSP & Associates  
 Chartered Accountants

Partner

For NHPC Ltd.

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



## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Chamera-III Power Station

Region : Northern

State : HP

District : Chamba

FY 2017-18


Amount in Rs.

Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Year of De-capitalisation	Remarks
1	2	3	4	5	6	7	8

NIL


Note: Year wise detail need to be submitted.

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

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


## Statement of Additional Capitalisation during fag end of the Project

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **CHAMERA-III Power Station**  
 COD : 04.07.2012

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

**Note:**

1. Cost Benefit analysis for capital additions done should be submitted along with petition for approval of such schemes
2. Justification for additional capital expenditure claim for each asset should be relevant to regulation under which claim and the necessity of capitalization of the asset

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**For DSP & Associates  
Chartered Accountants**

**Partner**



**For NHPC Ltd.**

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



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

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **CHAMERA-III Power Station**  
 COD : 04.07.2012

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
	Closing Gross Block	198052.73	197588.79	198495.75	198511.29	201940.37
	Less: Opening Gross Block	197346.14	198052.73	197588.79	198495.75	198511.29
	<b>Total Additions as per books</b>	706.60	-463.95	906.96	15.54	3429.08
	Less: Additions pertaining to other Stages (give Stage wise breakup)	0	0	0	0	0
	<b>Net Additions pertaining to instant project / Unit / Stage</b>	706.60	-463.95	906.96	15.54	3429.08
	Less: Exclusions (items not allowable / not claimed)					
	<b>Net Additional Capital Expenditure Claimed</b>	706.60	-463.95	906.96	15.54	3429.08

**Note:**

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

**For DSP & Associates**  
**Chartered Accountants**

Partner



**For NHPC Ltd.**

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



**Statement of Capital Cost**  
(To be given for relevant dates and year wise)

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-III Power Station

(Amount in Lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>A</b>	a) Opening Gross Block amount As per books					
	b) Amount of Capital liabilities in A(a) above					
	c) Amount of IDC in A(a) above					
	d) Amount of FC in A(a) above					
	e) Amount of FERV in A(a) above					
	f) Amount of Hedging Cost in A(a) above					
	g) Amount of IEDC in A(a) above					
<b>B</b>	a) Addition in Gross Block amount during the period (Direct purchases)		<b>NOT APPLICABLE</b>			
	b) Amount of Capital liabilities in B(a) above					
	c) Amount of IDC in B(a) above					
	d) Amount of FC in B(a) above					
	e) Amount of FERV in B(a) above					
	f) Amount of Hedging Cost in B(a) above					
	g) Amount of IEDC in B(a) above					
<b>C</b>	a) Addition in Gross Block amount during the period (Transfer from CWIP)					
	b) Amount of Capital liabilities in C(a) above					
	c) Amount of IDC in C(a) above					
	d) Amount of FC in C(a) above					
	e) Amount of FERV in C(a) above					
	f) Amount of Hedging Cost in C(a) above					
	g) Amount of IEDC in C(a) above					
<b>D</b>	a) Deletion in Gross Block Amount during the period					
	b) Amount of Capital liabilities in D(a) above					
	c) Amount of IDC in D(a) above					
	d) Amount of FC in D(a) above					
	e) Amount of FERV in D(a) above					
	f) Amount of Hedging Cost in D(a) above					
	g) Amount of IEDC in D(a) above					
<b>E</b>	a) Closing Gross Block amount As per books					
	b) Amount of Capital liabilities in E(a) above					
	c) Amount of IDC in E(a) above					
	d) Amount of FC in E(a) above					
	e) Amount of FERV in E(a) above					
	f) Amount of Hedging Cost in E(a) above					
	g) Amount of IEDC in E(a) above					

**Note:**

1. Relevant date/s means date of COD of unit/s/station and

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For NHPC Ltd.

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Commercial Division



**Statement of Capital Woks in Progress**

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

**Name of the Petitioner : NHPC Limited****Name of the Generating Station : Chamera-III Power Station**

(Amount in Rs. Lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>A</b>	a) Opening CWIP As per books					
	b) Amount of Capital liabilities in A(a) above					
	c) Amount of IDC in A(a) above					
	d) Amount of FC in A(a) above					
	e) Amount of FERV in A(a) above					
	f) Amount of Hedging Cost in A(a) above					
	g) Amount of IEDC in A(a) above					
<b>B</b>	a) Addition in CWIP during the period					
	b) Amount of Capital liabilities in B(a) above					
	c) Amount of IDC in B(a) above					
	d) Amount of FC in B(a) above					
	e) Amount of FERV in B(a) above					
	f) Amount of Hedging Cost in B(a) above					
	g) Amount of IEDC in B(a) above					
<b>C</b>	a) Transferred to Gross Block Amount during the period		<b>NOT APPLICABLE</b>			
	b) Amount of Capital liabilities in C(a) above					
	c) Amount of IDC in C(a) above					
	d) Amount of FC in C(a) above					
	e) Amount of FERV in C(a) above					
	f) Amount of Hedging Cost in C(a) above					
	g) Amount of IEDC in C(a) above					
<b>D</b>	a) Deletion in CWIP during the period					
	b) Amount of Capital liabilities in D(a) above					
	c) Amount of IDC in D(a) above					
	d) Amount of FC in D(a) above					
	e) Amount of FERV in D(a) above					
	f) Amount of Hedging Cost in D(a) above					
	g) Amount of IEDC in D(a) above					
<b>E</b>	a) Closing CWIP as per books					
	b) Amount of Capital liabilities in E(a) above					
	c) Amount of IDC in E(a) above					
	d) Amount of FC in E(a) above					
	e) Amount of FERV in E(a) above					
	f) Amount of Hedging Cost in E(a) above					
	g) Amount of IEDC in E(a) above					

**Note:**


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

**For DSP & Associates  
Chartered Accountants**




**Partner**

**For NHPC Ltd.**



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





## Financing of Additional Capitalisation

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **CHAMERA-III Power Station**  
 Date of Commercial Operation : **04.07.2012**

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) <sup>1</sup>	Actual / projected					Admitted				
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 1	Year 2	Year 3	Year 4	Year 5 & so on
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	1,552.95	238.33	854.56	97.13	1,926.11					
<b>Financing Details</b>										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
<b>Equity</b>										
Internal Resources	1,552.95	238.33	854.56	97.13	1,926.11					
Others (Pl. specify)										
<b>Total</b>	<b>1,552.95</b>	<b>238.33</b>	<b>854.56</b>	<b>97.13</b>	<b>1,926.11</b>					

Note:

1 Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

2 Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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



Calculation of Depreciation

Name of the Petitioner :  
Name of the Generating Station :

NHPC Limited  
Chamera-III Power Station

(Amount in Rs.)

Sl. No.	Name of the Assets <sup>1</sup>	Depreciation Rates as per CERC's Depreciation Rate Schedule	Gross Block as on 31.03.2014 or as on COD, whichever is later and subsequently for each year thereafter up to 31.03.2015	Depreciation Amount for each year up to 31.03.2014	Gross block as on 31.03.2015	Depreciation Amount for each year up to 31.03.2015	Gross block as on 31.03.2016	Depreciation Amount for each year up to 31.03.2016	Gross block as on 31.03.2017	Depreciation Amount for each year up to 31.03.2017	Gross block as on 31.03.2018	Depreciation Amount for each year up to 31.03.2018
	1	3	2	4=Col.2XCol.3								
1	Land – Freehold	0.00%	25,631,279	0	87,256,637	0	41,850,589	0	41,850,589	0	41,850,589	0
2	LAND- RIGHT OF USE	3.34%	193,079,261	6,448,847	193,079,261	6448847	193,079,261	6448847	193,079,261	6448847	193,079,261	6448847
3	Roads and Bridges	3.34%	296,538,828	9,904,397	296,822,764	9913880	299,193,758	9993072	300,714,124	10043852	300,714,124	10043852
4	Buildings	3.34%	1,179,639,861	39,399,971	1,179,168,252	39384220	1188511813	39696295	1,188,504,261	39696042	1,188,432,423	39693643
6	Railway sidings	5.28%	0	0	0	0	0	0	0	0	0	0
7	Hydraulic Works (Dams, Water Conductor system, Hydro mechanical gates, tunnels)	5.28%	12,970,671,428	684,851,451	12,971,123,748	684875334	12,971,123,748	684875334	13,041,115,213	688570883	13,040,154,681	688520167
8	Generating Plant and machinery	5.28%	4,980,944,418	262,993,865	4,971,743,240	262508043	4941547348	260913700	4,943,975,010	261041881	4,940,218,343	260843529
9	Plant and machinery Sub station	5.28%	4,914,065	259,463	5,651,815	298416	8,839,025	466701	8,839,025	466701	8,839,025	466701
10	Plant and machinery Transmission lines	5.28%	7,374,935	389,397	8,780,558	463613	8,780,558	463613	8,780,558	463613	8,780,558	463613
11	Plant and machinery Others	5.28%	10,816,334	571,102	14,913,076	787410	15,256,426	805539	15,256,426	805539	15,805,126	834511
12	Construction Equipment	11.25%	4,822,153	542,492	5,458,021	614027	5,917,341	665701	13,499,837	1518732	13,918,233	1565801
13	Water Supply System / Drainage and Sewerage	3.34%	17,244,517	575,967	17,244,517	575967	17,529,710	585492	19,411,112	648331	20,607,757	688299
14	Electrical installations	5.28%	0	0	0	0	0	0	0	0	0	0
15	Vehicles	9.50%	11,151,051	1,059,350	12,838,145	1219624	14,439,585	1371761	16,511,340	1568577	16,511,340	1568577
16	Aircraft/ Boats	9.50%	0	0	0	0	787,500	74813	787,500	74813	787,500	74813
17	Furniture and fixture	6.33%	9,423,692	596,520	9,523,212	602819	10,848,450	686707	10,975,432	694745	11,172,829	707240
18	Computers	30.00%	4,793,800	1,438,140	11,507,300	3452190	11,946,951	3584085	12,271,135	3681341	12,155,486	3646646
19	Communication Equipment	6.33%	1,389,734	87,970	1,389,734	87970	1,389,731	87970	548,207	34702	635,950	40256
20	Office Equipments	6.33%	5,437,150	344,172	5,901,788	373583	6,947,862	439800	6,926,953	438476	6,166,893	390364
21	Research and Development		0	0	0	0	0	0	0	0	0	0
22	INTANGIBLE ASSETS - COMPUTER SOFTWARE	30.00%	366,720	110,016	366,720	110016	366,720	110016	368,935	110681	366,573	109972
23	Other assets	6.33%	8,928,565	565,178	10,872,167	688208	18,629,368	1179239	23,961,583	1516768	28,712,148	1817479
24	Capital Expenditure on assets Not Owned by NHPC	20.00%	0	0	0	0	0	0	0	0	0	0
25	Tangible Assets of minor value >750 and < 5000	100.00%	1,445,863	1,445,863	1,632,448	1632448	1,892,977	1892977	2,198,186	2198186	2,220,204	2220204
26	Obsolete / surplus assets	0.00%	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>		<b>19,734,613,654</b>	<b>1,011,584,161</b>	<b>19,805,273,403</b>	<b>1,014,036,617</b>	<b>19,758,878,721</b>	<b>1,014,341,661</b>	<b>19,849,574,687</b>	<b>1,020,022,709</b>	<b>19,851,129,043</b>	<b>1,020,144,513</b>
	<b>Weighted Average Depreciation Rate (%) of depreciation</b>			<b>5.126%</b>		<b>5.120%</b>		<b>5.134%</b>		<b>5.139%</b>		<b>5.139%</b>

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

Note:

1. Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule appended to the Notification.

For DSP & Associates  
Chartered Accountants

Partner



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For NHPC Ltd.

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

## Statement of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Chamera-III Power Station

(Amount in ₹ Lakh)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2		3	4	5	6	7
1	Opening Capital Cost	201,500.26	204,241.21	205,794.15	206,032.48	206,887.04	206,984.16
2	Closing Capital Cost	204,241.21	205,794.15	206,032.48	206,887.04	206,984.16	208,910.28
3	Average Capital Cost	202,870.73	205,017.68	205,913.32	206,459.76	206,935.60	207,947.22
4	Freehold land	256.31	256.31	872.57	418.51	418.51	418.51
5	Rate of depreciation	5.1734%	5.1259%	5.1200%	5.1336%	5.1388%	5.1390%
6	Depreciable value	182,352.98	184,285.23	184,536.67	185,437.13	185,865.39	186,775.84
7	Balance useful life at the beginning of the period	34.25	33.25	32.25	31.25	30.25	29.25
8	Remaining depreciable value	174,589.94	166,027.52	155,795.00	146,220.70	136,052.46	126,348.87
9	<b>Depreciation (for the period)</b>	<b>10,495.23</b>	<b>10,509.08</b>	<b>10,542.83</b>	<b>10,598.82</b>	<b>10,633.93</b>	<b>10,686.36</b>
10	<b>Depreciation (annualised)</b>						
11	Cumulative depreciation at the end of the period	18,258.27	28,766.79	39,284.51	49,815.25	60,446.86	71,113.33
12	Less : Cumulative depreciation adjustment on account of un-discharged liabilities deducted as on 01.04.2009 / Station COD, whichever is later.						
13	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	0.55	25.11	68.08	2.32	19.88	-
14	Net Cumulative depreciation at the end of the period	18,257.71	28,741.68	39,216.43	49,812.92	60,426.97	71,113.33

## Note:

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

For DSP &amp; Associates

Chartered Accountants

For NHPC Ltd.

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



Partner

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

Calculation of Weighted Average Rate of Interest on Actual Loans<sup>1</sup>

(Amount in lacs)

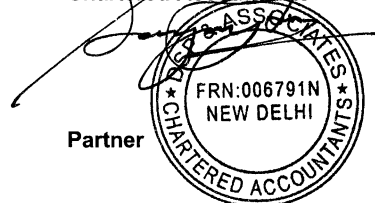
Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	4	5	6	7	8
<b>1</b>	<b>LIC</b>					
	Gross loan - Opening	27850	27850.00	27850.00	27850.00	27850.00
	Cumulative repayments of Loans upto previous year	4641.67	6962.5	9283.33	11604.17	13925
	Net loan - Opening	23208.33	20887.5	18566.67	16245.83	13925
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	2320.83	2320.83	2320.84	2320.83	2320.83
	Net loan - Closing	20887.5	18566.67	16245.83	13925	11604.17
	Average Net Loan	22047.92	19727.09	17406.25	15085.42	12764.59
	Rate of Interest on Loan	9.118%	9.118%	9.118%	9.118%	9.118%
	Interest on loan	1974.67	1767.70	1551.45	1339.54	1128.22
<b>2</b>	<b>P-SERIES BONDS</b>					
	Gross loan - Opening	50000.00	50000.00	50000.00	50000.00	50000.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	5000.00	10000.00	15000.00
	Net loan - Opening	50000.00	50000.00	45000.00	40000.00	35000.00
	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	5000.00	5000.00	5000.00	5000.00
	Net loan - Closing	50000.00	45000.00	40000.00	35000.00	30000.00
	Average Net Loan	50000.00	47500.00	42500.00	37500.00	32500.00
	Rate of Interest on Loan	9.00%	9.00%	9.00%	9.00%	9.00%
	Interest on loan	4500.00	4438.36	3977.26	3527.26	3077.26
<b>3</b>	<b>Q-SERIES BONDS</b>					
	Gross loan - Opening	6000.00	6000.00	6000.00	6000.00	6000.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	500.00	1000.00	1500.00
	Net loan - Opening	6000.00	6000.00	5500.00	5000.00	4500.00
	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	500.00	500.00	500.00	500.00
	Net loan - Closing	6000.00	5500.00	5000.00	4500.00	4000.00
	Average Net Loan	6000.00	5750.00	5250.00	4750.00	4250.00
	Rate of Interest on Loan	9.25%	9.25%	9.25%	9.25%	9.25%
	Interest on loan	555.00	552.34	505.96	459.97	413.72
<b>4</b>	<b>Corporation Bank</b>					
	Gross loan - Opening	24300.00	24300.00	24300.00	24300.00	24300.00
	Cumulative repayments of Loans upto previous year	0.00	506.25	2531.25	4556.25	24300.00
	Net loan - Opening	24300.00	23793.75	21768.75	19743.75	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	506.25	2025.00	2025.00	19743.75	0.00
	Net loan - Closing	23793.75	21768.75	19743.75	0.00	0.00
	Average Net Loan	24046.88	22781.25	20756.25	9871.88	0.00
	Rate of Interest on Loan	10.25%	10.25%	9.65%	8.75%	8.75%
	Interest on loan	2478.52	2228.69	1976.68	304.82	0.00
<b>5</b>	<b>CANARA BANK</b>					
	Gross loan - Opening	3000.00	3000.00	3000.00	3000.00	3000.00
	Cumulative repayments of Loans upto previous year	0.00	62.40	312.00	561.60	3000.00
	Net loan - Opening	3000.00	2937.60	2688.00	2438.40	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	62.40	249.60	249.60	2438.40	0.00
	Net loan - Closing	2937.60	2688.00	2438.40	0.00	0.00




Average Net Loan	2968.80	2812.80	2563.20	1219.20	0.00
Rate of Interest on Loan	10.20%	10.20%	9.65%	8.45%	8.45%
Interest on loan	304.69	275.50	243.67	36.50	0.00
<b>6 V-Series Bonds</b>					
Gross loan - Opening	0.00	0.00	0.00	0.00	10235.70
Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	1137.30
Net loan - Opening	0.00	0.00	0.00	0.00	9098.40
Add: Drawal(s) during the Year	0.00	0.00	0.00	10235.70	0.00
Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	1137.30	2274.60
Net loan - Closing	0.00	0.00	0.00	9098.40	6823.80
Average Net Loan	0.00	0.00	0.00	4549.20	7961.10
Rate of Interest on Loan	0.00%	0.00%	0.00%	6.84%	6.84%
Interest on loan	0.00	0.00	0.00	559.24	593.77
<b>7 V2-Series Bonds</b>					
Gross loan - Opening	0.00	0.00	0.00	0.00	11377.80
Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
Net loan - Opening	0.00	0.00	0.00	0.00	11377.80
Add: Drawal(s) during the Year	0.00	0.00	0.00	11377.80	0.00
Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
Net loan - Closing	0.00	0.00	0.00	11377.80	11377.80
Average Net Loan	0.00	0.00	0.00	5688.90	11377.80
Rate of Interest on Loan	0.00%	0.00%	0.00%	7.52%	7.52%
Interest on loan	0.00	0.00	0.00	700.89	855.61
<b>TOTAL LOANS</b>					
Gross loan - Opening	111150.00	111150.00	111150.00	111150.00	132763.50
Cumulative repayments of Loans upto previous year	4641.67	7531.15	17626.58	27722.02	58862.30
Net loan - Opening	106508.33	103618.85	93523.42	83427.98	73901.20
Add: Drawal(s) during the Year	0.00	0.00	0.00	21613.50	0.00
Less: Repayment (s) of Loans during the year	2889.48	10095.43	10095.44	31140.28	10095.43
Net loan - Closing	103618.85	93523.42	83427.98	73901.20	63805.77
Average Net Loan	105063.59	98571.14	88475.70	78664.59	68853.49
Interest on loan	9812.89	9262.58	8255.02	6928.23	6068.58
<b>Weighted average Rate of Interest on Loans</b>	<b>9.34%</b>	<b>9.40%</b>	<b>9.33%</b>	<b>8.81%</b>	<b>8.81%</b>

<sup>1</sup> In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

For DSP & Associates  
Chartered Accountants



For NHPC Ltd.

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



Name of the Company **NHPC LTD.**  
Name of the Power Station **CHAMERA-III POWER STATION**

## Calculation of Interest taken in Form 13

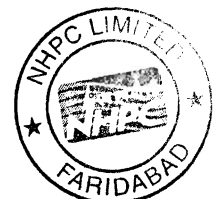
Figures in lacs

Sl. No.	Principal	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
1	LIC - 6500						
	23208.33	01-Apr-14	29-Apr-14	29	9.118%	168.13	1974.67
	22047.92	30-Apr-14	30-Oct-14	184	9.118%	1013.43	
	20887.50	31-Oct-14	31-Mar-15	152	9.118%	793.12	
	20887.50	01-Apr-15	29-Apr-15	29	9.118%	151.32	1767.70
	19727.08	30-Apr-15	30-Oct-15	184	9.118%	906.75	
	18566.67	31-Oct-15	31-Mar-16	153	9.118%	709.63	
	18566.67	01-Apr-16	29-Apr-16	29	9.118%	134.51	1551.45
	17406.25	30-Apr-16	30-Oct-16	184	9.118%	800.07	
	16245.83	31-Oct-16	31-Mar-17	152	9.118%	616.87	
	16245.83	01-Apr-17	29-Apr-17	29	9.118%	117.40	1339.54
	15085.42	30-Apr-17	30-Oct-17	184	9.118%	693.40	
	13925.00	31-Oct-17	31-Mar-18	152	9.118%	528.74	
	13925.00	01-Apr-18	29-Apr-18	29	9.118%	100.88	1128.22
	12764.58	30-Apr-18	30-Oct-18	184	9.118%	586.72	
	11604.17	31-Oct-18	31-Mar-19	152	9.118%	440.62	
						<b>7761.58</b>	<b>7761.58</b>
2	Corporation Bank						
	24300	01-Apr-14	04-Jan-15	279	10.25%	1903.89	2478.52
	23793.75	05-Jan-15	31-Mar-15	86	10.25%	574.64	
	23793.75	01-Apr-15	04-Apr-15	4	10.25%	26.59	2228.69
	23287.5	05-Apr-15	31-May-15	57	10.25%	372.76	
	23287.5	01-Jun-15	03-Jul-15	33	10.00%	210.54	
	23287.5	04-Jul-15	04-Jul-15	1	10.00%	6.38	
	22781.25	05-Jul-15	23-Aug-15	50	10.00%	311.35	
	22781.25	24-Aug-15	04-Oct-15	42	9.90%	259.63	
	22275	05-Oct-15	07-Oct-15	3	9.90%	18.13	
	22275	08-Oct-15	31-Dec-15	85	9.65%	500.58	
	22275	01-Jan-16	04-Jan-16	4	9.65%	23.49	
	21768.75	05-Jan-16	31-Mar-16	87	9.65%	499.25	
	21768.75	01-Apr-16	04-Apr-16	4	9.65%	22.96	1976.68
	21262.5	05-Apr-16	04-Jul-16	91	9.65%	510.15	
	20756.25	05-Jul-16	04-Oct-16	92	9.65%	503.48	
	20250	05-Oct-16	31-Dec-16	88	9.65%	459.84	
	20250	01-Jan-17	04-Jan-17	4	9.65%	21.42	
	19743.75	01-Jan-17	31-Mar-17	90	9.65%	458.82	
	19743.75	01-Apr-17	04-Apr-17	4	8.75%	18.93	304.82
	19237.5	05-Apr-17	06-Jun-17	62	8.75%	285.89	
	0						
						<b>6988.71</b>	<b>6988.71</b>



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Name of the Company **NHPC LTD.**  
Name of the Power Station **CHAMERA-III POWER STATION**

## Calculation of Interest taken in Form 13

Figures in lacs

Sl. No.	Pricipal	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
3	CANARA BANK						
	3000.00	01-Apr-14	15-Jan-15	290	10.20%	243.12	304.69
	2937.60	16-Jan-15	31-Mar-15	75	10.20%	61.57	
	2937.60	01-Apr-15	15-Apr-15	15	10.20%	12.31	275.50
	2875.20	16-Apr-15	10-May-15	25	10.20%	20.09	
	2875.20	11-May-15	15-Jul-15	66	10.00%	51.99	
	2812.80	16-Jul-15	02-Sep-15	49	10.00%	37.76	
	2812.80	03-Sep-15	06-Oct-15	34	9.90%	25.93	
	2812.80	07-Oct-15	15-Oct-15	9	9.65%	6.69	
	2750.40	16-Oct-15	31-Dec-15	77	9.65%	55.99	
	2750.40	01-Jan-16	15-Jan-16	15	9.65%	10.88	
	2688.00	16-Jan-16	31-Mar-16	76	9.65%	53.86	
	2688.00	01-Apr-16	15-Apr-16	15	9.65%	10.63	243.67
	2625.60	16-Apr-16	15-Jul-16	91	9.65%	63.00	
	2563.20	16-Jul-16	10-Oct-16	87	9.65%	58.80	
	2563.20	11-Oct-16	15-Oct-16	5	9.60%	3.36	
	2500.80	16-Oct-16	31-Dec-16	77	9.60%	50.51	
	2500.80	01-Jan-17	06-Jan-17	6	9.60%	3.95	
	2500.80	01-Jan-17	15-Jan-17	15	9.50%	9.76	
	2438.40	16-Jan-17	31-Mar-17	75	9.50%	43.67	
	2438.40	01-Apr-17	15-Apr-17	15	8.45%	8.47	36.50
	2376.00	16-Apr-17	06-Jun-17	51	8.45%	28.03	
	0						
						<b>860.36</b>	<b>860.36</b>
4	P-SERIES BONDS						
	50000	01-Apr-14	31-Mar-15	365	9.000%	4500.00	4500.00
	50000	01-Apr-15	31-Jan-16	306	9.000%	3772.60	4438.36
	45000	01-Feb-16	31-Mar-16	60	9.000%	665.75	
	45000	01-Apr-16	31-Jan-17	306	9.000%	3395.34	3977.26
	40000	01-Feb-17	31-Mar-17	59	9.000%	581.92	
	40000	01-Apr-17	31-Jan-18	306	9.000%	3018.08	3527.26
	35000	01-Feb-18	31-Mar-18	59	9.000%	509.18	
	35000	01-Apr-18	31-Jan-19	306	9.000%	2640.82	3077.26
	30000	01-Feb-19	31-Mar-19	59	9.000%	436.44	
						<b>19520.14</b>	<b>19520.14</b>



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Name of the Company **NHPC LTD.**  
Name of the Power Station **CHAMERA-III POWER STATION**

## Calculation of Interest taken in Form 13

Figures in lacs

Sl. No.	Pricipal	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
5	Q-SERIES BONDS						
	6000	01-Apr-14	11-Mar-15	345	9.250%	524.59	555.00
	6000	12-Mar-15	31-Mar-15	20	9.250%	30.41	
	6000	01-Apr-15	10-Mar-16	345	9.250%	523.15	552.34
	5500	11-Mar-16	31-Mar-16	21	9.250%	29.19	
	5500	01-Apr-16	09-Mar-17	343	9.250%	478.09	505.96
	5000	10-Mar-17	31-Mar-17	22	9.250%	27.88	
	5000	01-Apr-17	11-Mar-18	345	9.250%	437.16	459.97
	4500	12-Mar-18	31-Mar-18	20	9.250%	22.81	
	4500	01-Apr-18	11-Mar-19	345	9.250%	393.44	413.72
	4000	12-Mar-19	31-Mar-19	20	9.250%	20.27	
						<b>2486.98</b>	<b>2486.98</b>
6	V SERIES BOND						
	10235.7	06-Jun-17	23-Jan-18	232	6.840%	445.01	559.24
	9098.4	24-Jan-18	31-Mar-18	67	6.840%	114.24	
	9098.4	01-Apr-18	23-Jan-19	298	6.840%	508.09	593.77
	6823.8	24-Jan-19	31-Mar-19	67	6.840%	85.68	
						<b>1153.02</b>	<b>1153.02</b>
7	V2 SERIES BOND						
	11377.80	06-Jun-17	31-Mar-18	299	7.520%	700.89	700.89
	11377.80	01-Apr-18	31-Mar-19	365	7.520%	855.61	855.61
						<b>1556.50</b>	<b>1556.50</b>



*Handwritten signature*



## Calculation of Interest on Normative Loan

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Chamera-III Power Station**

(Amount in ₹ Lakh)


Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Gross Normative loan - Opening	141,050.18	142,968.84	144,055.91	144,222.74	144,820.93	144,888.92
2	Cumulative repayment of Normative loan upto previous year	7,774.72	18,269.95	28,779.03	39,321.86	49,920.68	60,554.61
3	<b>Net Normative loan - Opening</b>	<b>133,275.46</b>	<b>124,698.89</b>	<b>115,276.88</b>	<b>104,900.88</b>	<b>94,900.25</b>	<b>84,334.31</b>
4	Add : Increase due to addition during the year / period	1,918.66	199.28	296.04	588.36	45.63	1341.63
5	Less : Decrease due to de-capitalisation during the year / period		125.29	249.79	6.74	47.64	0.00
6	Less : Decrease due to reversal during the year / period		0	0	0	0	0
7	Add : Increase due to discharges during the year / period		1013.07	120.58	16.57	70.01	6.65
	Less : Repayment during the year	10,495.23	10,509.08	10,542.83	10,598.82	10,633.93	10,686.36
8	<b>Net Normative loan - Closing</b>	<b>124,698.89</b>	<b>115,276.88</b>	<b>104,900.88</b>	<b>94,900.25</b>	<b>84,334.31</b>	<b>74,996.23</b>
9	<b>Average Normative loan</b>	<b>128,987.18</b>	<b>119987.89</b>	<b>110088.88</b>	<b>99900.56</b>	<b>89617.28</b>	<b>79665.27</b>
10	Weighted average rate of interest	9.32%	9.34%	9.40%	9.33%	8.81%	8.81%
11	<b>Interest on Loan</b>	<b>12,021.70</b>	<b>11,206.81</b>	<b>10,344.89</b>	<b>9,320.99</b>	<b>7,892.86</b>	<b>7,021.50</b>

For DSP & Associates  
Chartered Accountants




Partner

For NHPC Ltd.



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



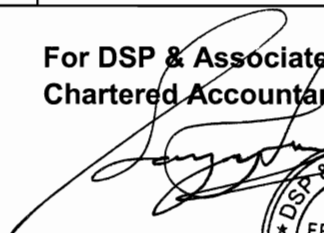
### Calculation of Interest on Working Capital

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Chamera-III Power Station**

(Amount in ₹ Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	O&M Expenses	682.92	620.43	579.66	880.84	816.47	870.68
2	Maintenance Spares	379.40	1,116.77	1,043.38	1,585.52	1,469.64	1,567.23
3	Receivables	6,806.23	7,223.60	7,011.38	7,470.27	7,116.93	7,093.91
4	Total Working Capital	7,868.54	8,960.80	8,634.42	9,936.62	9,403.04	9,531.83
5	Rate of Interest	13.50%	13.50%	13.50%	13.50%	13.50%	13.50%
6	Interest on Working Capital	1,062.25	1,209.71	1,165.65	1,341.44	1,269.41	1,286.80

For DSP & Associates  
Chartered Accountants




Partner

For NHPC Ltd.



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



## Other Income as on actual / anticipated COD

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Chamera-III Power Station**

(Amount in ₹ Lakh)


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

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

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



## Incidental Expenditure during Construction

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Chamera-III Power Station

(Amount in ₹ Lakh)

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


For DSP & Associates  
Chartered Accountants



Partner



For NHPC Ltd.

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



Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Chamera-III Power Station**

**Draw Down Schedule for Calculation of IDC & Financing Charges**

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

NOT APPLICABLE

**Note:**

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

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

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



**Actual cash expenditure**

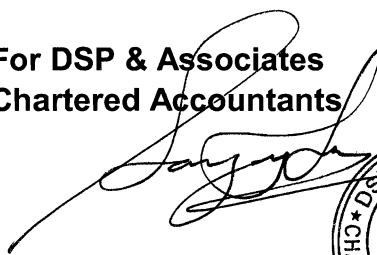

**Name of the Petitioner :** **NHPC Limited**  
**Name of the Generating Station :** **Chamera-III Power Station**

(Amount in ₹ Lakh)

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


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

**For DSP & Associates**  
**Chartered Accountants**

**Partner**

**For NHPC Ltd.**



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



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	19.41	231 MW for minimum 3 hours
	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	
<b>1108.17</b>			
<b>Total</b>		<b>1108.17</b>	
* 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.			

For DSP & Associates  
Chartered Accountants



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



FORM-15B

<b>Design energy and MW Continuous (monthwise) - ROR type stations</b>			
Generating Company :		NHPC Limited	
Name of Hydro-Electric Generating Station : CHAMERA-III			
Installed Capacity	:	3 X 77 MW =	231 MW
<b>Month</b>		<b>Design Energy* (MUs)</b>	<b>MW continuous*</b>
April	I		
	II		
	III		
May	I		
	II		
	III		
June	I		
	II		
	III		
July	I		
	II		
	III		
August	I		
	II		
	III		
September	I	<b>NOT APPLICABLE</b>	
	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		
<b>Total</b>			
* As per DPR / TEG of CEA dated .....			

For DSP & Associates  
Chartered Accountants



Partner

For NHPC Ltd.

*(Signature)*

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





## Liability Flow Statement

Name of the Petitioner : NHPC Limited  
Name of the Generating Station : Chamera-III Power Station

Liability pertaining to COD

(Amount in Rs)

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Liability as on 31.03.2019
					Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal	
PATHANIA ELECTRONICS & ELECTRICAL	Computer	COD	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BADYAL INFOTECH & D_NET SPACE	computer	COD	40,000	0						0			0			0			0
RAMA ENGINEERING WORKS	pump	COD	1,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALLIED TECHNOLOGIES	computer	COD	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R.K. TRADING ENGINEERS	pump	COD	1,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VIKAS ENGINEERING	incliner	COD	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CHINTAN SALES	incliner	COD	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPETENT ENGINEERS	incliner	COD	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HINDUSTAN CONSTRUCTION CO. LTD	major civil work	COD	134,497,080	61,887,804															
HINDUSTAN CONSTRUCTION CO. LTD	major civil work	COD	4,841,256	658,468															
HINDUSTAN CONSTRUCTION CO. LTD	major civil work	2012-13	3,548,523	0	46,347,325	1,852,100	42,813,284	922,941	0	41,890,343	0	0	41,890,343	0	0	41,890,343	0	0	41,890,343
HINDUSTAN CONSTRUCTION CO. LTD	major civil work	2013-14	2,066,688	2,066,688															
HINDUSTAN CONSTRUCTION CO. LTD	major civil work			26,399,749															
ROHIT GUPTA	bulding	COD	462,351	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GE POWER INDIA LIMITED	Major E&M work	COD	121,107,060	1,940,912															
GE POWER INDIA LIMITED	Major E&M work	2012-13	1,773,158	0															
GE POWER INDIA LIMITED	Major E&M work	2013-14	75,344,976	75,344,976						31,704,326									
GE POWER INDIA LIMITED	Major E&M work	2013-14	7,667,721	7,667,721	57,972,280	8,879,401	31,704,326	0	0				27,798,833	5,104,746	0	27798833	0	0	27798833
GE POWER INDIA LIMITED	Major E&M work			13,602,398															
GE POWER INDIA LIMITED	Major E&M work	2015-16								1,199,253									
GE POWER INDIA LIMITED	Major E&M work	2017-18														1147803			1147803
OM METALS SPML(JV)	Major HM work	COD	71,242,207	40,552,119															
OM METALS SPML(JV)	Major HM work	COD	9,749,860	0			41,039,502												
OM METALS SPML(JV)	Major HM work	2012-13	34,545,234	9,932,615	9,445,232	0		0	0	49,164,879	0	0	49,164,879	0	0	49,164,879	0	0	49,164,879
OM METALS SPML(JV)	Major HM work	2014-15		0			8,125,377												
OM METALS SPML(JV)	Major HM work	2017-18														7,248,796			7,248,796
ALSTOM HYDRO FRANCE	Major E&M work	COD	34,425,531	13,114,035															
ALSTOM HYDRO FRANCE	Major E&M work	COD	72,657,203	4,216,579															
ALSTOM HYDRO FRANCE	Major E&M work	2013-14	5,538,538	5,538,538	18,933,275	11,586,852	3392012	0	0	3392012	0	113,378	13,920,325			13,920,325			13,920,325



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ALSTOM HYDRO FRANCE	Major E&M work	2013-14	11,042,987	11,042,987																
ALSTOM HYDRO FRANCE	Major E&M work	2015-16			0					10641691										
ALSTOM HYDRO FRANCE	Major E&M work	2017-18														443,205				443,205
SAHIB SINGH	civil	COD	1,986,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEELAM SHARMA	building	COD	140,303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALLIED TRADE LINKS PVT LTD.	ALLUMINUM LADDER	COD	11,399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KORES INDIA LIMITED	FRANKING MACHINE	COD	119,352	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALFA COPIER	PROJECTOR	COD	22,774	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUMER & CO. (REGD.)	ALLUMINUM LADDER	COD	15,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PATHANIA ELECTRONICS & ELECTRICAL	LASER PRINTERS	COD	438,532	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AAR KAY STEEL INDUSTRIES	STORE RACKS	COD	627,915	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
S G OFFICE AUTOMATION	PHOTOCOPY MACHINE	COD	45,688	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SINTEX INDUSTRIES LTD	BUNK HOUSE	COD	804,418	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INDUSTRIAL EQUIPMENTS COMPANY	D.G SET	COD	633,884	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BHAGWAN PARKASH CHONA	road & building	COD	108,467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROHIT GUPTA	building	COD	7,701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROSHAN LAL PANDITA	building	COD	158,472	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHIVANK SHARMA	building	COD	15,446	6,636	6,636	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VINOD SURI GOVT. CONTRACTOR	building	COD	145,098	113,000	113,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DAS ENTERPRISE	building	COD	10,178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SAT PAL	building	COD	6,857	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C P SYSTEMS PVT. LTD.	other civil	COD	474,001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GOVIND RAJ PROJECTS PVT. LTD.	other civil	COD	46,121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
M.V. TELETECHNO ENGINEERING ASSOCIATES	building	COD	6,568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ANIL KUMAR CHOBIYAL	building	COD	6,302	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PROVISION FOR COMMITTED CAPITAL EXPENSES-CURRENT	Enviroment	COD	305,462,518	232,737,362	11,437,000	0	221,300,362	15,435,051		205,865,311	1,053,921		204,811,390	1,225,501		203,585,889				203,585,889
<b>Total</b>			<b>902,046,653</b>	<b>506,824,587</b>	<b>144,256,748</b>	<b>22,318,353</b>	<b>348,374,863</b>	<b>16,357,992</b>	<b>0</b>	<b>343,857,815</b>	<b>1,053,921</b>	<b>113,378</b>	<b>337,585,770</b>	<b>6,330,247</b>	<b>0</b>	<b>345,200,073</b>	<b>0</b>	<b>0</b>	<b>345,200,073</b>	



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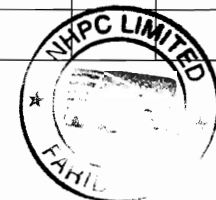
Liability pertaining to Add Cap of 2012-13 & 2013-14

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Liability as on 31.03.2019
					Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal				
BHAGWAN PARKASH CHONA	Building	2012-13	363,714	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	0		0	0		0	0		0	0		0	0	
ROHIT GUPTA	Building	2012-13	470,779	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROSHAN LAL PANDITA	Building	2012-13	1,155,516	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	0		0	0		0	0		0	0		0	0	
SHYAM ENGINEERS	Building	2012-13	205,060	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBHASH KUMAR, S/O - BIDHIA RAM	Building	2012-13	206,794	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SH. OM PRAKASH	Building	2012-13	553,072	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RAKESH KUMAR THAKUR	Building	2013-14	236,303	236,303	236,303	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KRISHAN KUMAR	BUILDING	2013-14	231,077	231,077	231,077	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GREEN FIELD ENTERPRISES	500 KVA DG SET WITH AMF PANEL, MAKE: KIRLOSKAR OIL ENGINE LTD, DV10TA	2014-15	0	0	0	370,287	370,287	0	0	0	0	0	0	0	0	0	0	0	0
S.K. SALES COMPANY	NON CLOG SUB.PUMP SET, 21 KW WITH H 27.69mTR7 DISCH.155 m3/HR ,STAR DELTA	2014-15	0	0	0	65,869		0	0	0	0	0	0	0	0	0	0	0	0
CRAVATAX LIMITED	UPRIGHT BIKE/CYCLING WITH HEAVY GAUGE (25MM FLYWHEEL)	2014-15	0	0	0	150326	150,326	0	0	0	0	0	0	0	0	0	0	0	0
CRAVATAX LIMITED	TREADMILL MOTORIZED 3 HP AC MOTOR & 5.5 HP PEAK POWER	2014-15	0	0	0	347336	347,336	0	0	0	0	0	0	0	0	0	0	0	0
ISA ADVANCE INSTRUMENTS(I) PVT. LTD.	UNIVERSAL RELAY TEST KIT	2015-16	0	0	0		0	0	295,556	295,556	0	0	0	0	0	0	0	0	0
RAKESH KUMAR THAKUR	CISF Barrack Building at lothal workshop	2015-16	0	0	0	0	0	0	585,117	585,117	0	0	0	0	0	0	0	0	0
ISHWARI PARSAD BARYAL	CISF Security Barrack At Adit-3	2015-16							422,557	340,117	0	82,440	82,440	0	82,440	0	0	0	82,440
CEE DEE VACUUM EQUIPMENT PVT. LTD.	TROLLEY MOUNTED MOBILE (LUB OIL) STORAGE TANK CAPACITY:5KL	2015-16							57,378	57,378	0	0	0	0	0	0	0	0	0
TECH SQUARE	H.P OIL INJECTION DC PUMP-MOTOR SET, HIN STD IN MKA 0005002	2015-16							54,432	34,910	0	19,522	0	0	0	0	0	0	0
Des Raj & Co. Govt. Contractor	ROCK PROTECTION ABOVE POWER INTAKE AND CANTEEN ROOM EL 1389.5 TO 1425 DAM	2016-17							0	0	0	398,196	398,196	0	0	0	0	0	0
UNITED ENGINEERING COMPANY	2000 KGS HYDRAULIC SCISSOR PLATFORM	2016-17							0	0	0	94,300	94,300	0	0	0	0	0	0
ORIENTAL ENGINEERING WORKS PVT.LTD	HYRAULIC POWER PACK FOR TORQUE WRENCH MAX.PRESSURE700BAR,FLOW/L	2016-17							0	0	0	111,889	111,889	0	0	0	0	0	0
MAHINDRA & MAHINDRA LTD. CONSTRUCTION EQUIPMENT	LOADER CUM EXCAVATOR ,LOADER BUCKET 1-1.1 & EXCAV.BUCKET 0.24 -0.28 CUM,	2016-17							0	0	0	168,395	168,395	0	0	0	0	0	0
NEELSHIVA OVERSEAS	ELECTRIC MOTOR 25HP/3000RPM,MAKE KIRLOSKAR	2016-17							0	0	0	4,889	4,889	0	0	0	0	0	0
ADVANCE EQUIPMENT AND PROJECTS PVT. LTD.	WATER TREATMENT PLANT OF CAPACITY 15M3 PER HOUR - M/S ADVANCE EQUIPMENT AND	2016-17							0	0	0	904,450	904,450	0	0	0	0	0	0



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SAGAR AUTOMOBILES GAGGAL	MINI BUS OF (15+0) SEAT CAPACITY, BS-IV WITH A/C, FORCE MOTOR & TRAVELLER T2	2016-17						0			0	167,912	167,912	0			0		
ALCO ALUMINIUM LADDERS PVT. LTD.	ALUMINIUM TILTABLE TROLLEY MOUNTED LADDER CLOSED HEIGHT 18 FT EXTENDABLE	2016-17						0			0	14,200	14,200	0			0		
M/S AAXIS NANO TECHNOLOGIES PVT. LTD.	ONLINE CONTACT FREE RADAR TYPE DISCHARGE MEASUREMENT EQUIPMENT.	2016-17						0			0	1,723,800	1,723,800	0			0		
TRADE LINKERS ASSOCIATES	DG SET 62.5 KVA, 3-PHASE, 415VOLT, 50HZ, 0.8 P.F. WITH AMF PANEL, MAKE: MAHINDRA,	2017-18						0			0			0	548,700	548,700	0	0	
ASHWANI KUMAR SHARMA	RCC Water Storage Tank	2017-18						0			0			0	35,900	35,900	0	0	
TOSHNIWAL INDUSTRIES PRIVATE LIMITED	HD 1080P 30X IP DOME PTZ POE CAMERA ,MAKE PELCO,MODEL:56230-EG-1	2017-18						0			0			0	35,396	0	0	35,396	
EMECON CONTROLS PVT. LTD.	HAND HELD MOISTURE IN OIL METER COMPLETE WITH ALL ACCESSORIES , MAKEA VAISALA,	2017-18						0			0			0	240,956	240,956	0	0	
SANKALP ENGINEERS	BATTERY CHARGER FOR 12V, 200AH BATTERY, I/P: 415/230V, 50HZ AC, 2KW, O/P: 2-24V, 40A DC	2017-18						0			0			0	135,700	124,200	0	11,500	
ERHARD MUHR GMBH	TRASH RACK CLEANING MACHINE (TRCM) AT DAME SITE	2017-18									180,943	0	0	0	180,943	0	0	180,943	
<b>Total</b>			<b>3,422,315</b>	<b>467,380</b>	<b>467,380</b>	<b>0</b>	<b>933,818</b>	<b>867,949</b>	<b>0</b>	<b>1,415,040</b>	<b>1,313,078</b>	<b>0</b>	<b>3,870,936</b>	<b>3,670,471</b>	<b>0</b>	<b>1,260,035</b>	<b>949,756</b>	<b>0</b>	<b>310,279</b>

507,291,967

Discharged during 2014-15	=	144,724,128	Liability as on 31.03.2014	507,291,967
Discharged during 2015-16	=	17,225,941	Liability as on 31.03.2015	349,308,681
Discharged during 2016-17	=	2,366,999	Liability as on 31.03.2016	345,272,855
Discharged during 2017-18	=	10,000,718	Liability as on 31.03.2017	341,456,706
Discharged during 2018-19	=	949,756	Liability as on 31.03.2018	346,460,108
			Liability as on 31.03.2019	345,510,352

For DSP & Associates  
Chartered Accountants

Partner



For NHPC Ltd.

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





✓ **2 (i) Term Sheet for V Series**

Security Name	NHPC 6.84% p.a. V Series Bonds 2022
Issuer	NHPC LIMITED
Type of Instrument	Secured Redeemable, Non Convertible, Non Cumulative, Taxable Bonds ( V Series) in the nature of Debentures
Nature of Instrument	Secured
Seniority	Senior and Unsubordinated
Mode of Issue	Private Placement
Eligible Investors	<p><b>Qualified Institutional Buyers ("QIBs"):</b></p> <ul style="list-style-type: none"> <li>a. Mutual Funds registered with SEBI,</li> <li>b. Public Financial Institutions specified in Section 2(72) of the Companies Act 2013;</li> <li>c. Alternative Investment Funds;</li> <li>d. Scheduled Commercial Banks;</li> <li>e. State Industrial Development Corporations;</li> <li>f. Insurance Companies registered with the Insurance Regulatory and Development Authority;</li> <li>g. Provident Funds and Pension Funds with minimum corpus of Rs. 25.00 crore;</li> <li>h. National Investment Funds set up by resolution no. F. No. 2/3/2005-DD-II dated November 23, 2005 of the Government of India published in the Gazette of India;</li> <li>i. Insurance funds set up and managed by army, navy or air force of the Union of India.</li> <li>j. Insurance funds set up and managed by the Department of Posts, India.</li> </ul> <p>Any other investor authorised to invest in these bonds, subject to confirmation from the issuer.</p> <p><b>Non QIBs:</b></p> <ul style="list-style-type: none"> <li>a. Companies and Bodies Corporate authorized to invest in bonds/ debentures;</li> <li>b. Co-operative Banks and Regional Rural Banks authorized to invest in bonds/</li> </ul>



	<p>debentures;</p> <p>c. Gratuity Funds and Superannuation Funds;</p> <p>d. Provident Funds and Pension Funds with corpus of less than Rs. 25.00 crore;</p> <p>e. Societies authorized to invest in bonds/ debentures;</p> <p>f. Trusts authorized to invest in bonds/ debentures;</p> <p>g. Statutory Corporations/ Undertakings established by Central/ State legislature authorized to invest in bonds/ debentures;</p> <p>h. Resident Individual Investors;</p> <p>i. Hindu Undivided Families through Karta;</p> <p>j. Partnership firms formed under applicable laws in India in the name of the partners.</p> <p>Any other investor authorised to invest in these bonds, subject to confirmation from the issuer.</p>
Listing (including name of Stock Exchange(s) where it will be listed and timeline for listing)	On the Wholesale Debt Market (WDM) Segment of Bombay Stock Exchange (BSE).
Rating of the Instrument	"IND AAA" by India Rating & Research Pvt. Ltd. and "CARE AAA" [Triple A] BY CREDIT ANALYSIS RESEARCH LTD.
Issue Size	Rs 500 Crores
Option to retain oversubscription (Amount)	Rs 275 Crores
Objects of the Issue	To refinance existing loans and to partly meet the debt requirement of ongoing construction projects including recoupment of expenditure already incurred.
Details of the utilization of the Proceeds	To refinance existing loans and to partly meet the debt requirement of ongoing construction projects including recoupment of expenditure already incurred.
Coupon Rate	<u>6.84 % p.a.</u>
Step Up / Step Down Coupon Rate	None
Coupon Payment Frequency	Annual
Coupon payment dates	Each Anniversary date of the allotment



✓ 2 (i) Term Sheet for V2 Series

Security Name	NHPC 7.52 % p.a. V2 Series Bonds 2027
Issuer	NHPC LIMITED
Type of Instrument	Secured Redeemable, Non Convertible, Non Cumulative, Taxable Bonds ( V2 Series) in the nature of Debentures
Nature of Instrument	Secured
Seniority	Senior and Unsubordinated
Mode of Issue	Private Placement
Eligible Investors	<p><b>Qualified Institutional Buyers ("QIBs"):</b></p> <ul style="list-style-type: none"> <li>a. Mutual Funds registered with SEBI,</li> <li>b. Public Financial Institutions specified in Section 2(72) of the Companies Act 2013;</li> <li>c. Alternative Investment Funds;</li> <li>d. Scheduled Commercial Banks;</li> <li>e. State Industrial Development Corporations;</li> <li>f. Insurance Companies registered with the Insurance Regulatory and Development Authority;</li> <li>g. Provident Funds and Pension Funds with minimum corpus of Rs. 25.00 crore;</li> <li>h. National Investment Funds set up by resolution no. F. No. 2/3/2005-DD-II dated November 23, 2005 of the Government of India published in the Gazette of India;</li> <li>i. Insurance funds set up and managed by army, navy or air force of the Union of India.</li> <li>j. Insurance funds set up and managed by the Department of Posts, India.</li> </ul> <p>Any other investor authorised to invest in these bonds, subject to confirmation from the issuer.</p> <p><b>Non QIBs:</b></p> <ul style="list-style-type: none"> <li>a. Companies and Bodies Corporate authorized to invest in bonds/ debentures;</li> </ul>



	<p>b. Co-operative Banks and Regional Rural Banks authorized to invest in bonds/ debentures;</p> <p>c. Gratuity Funds and Superannuation Funds;</p> <p>d. Provident Funds and Pension Funds with corpus of less than Rs. 25.00 crore;</p> <p>e. Societies authorized to invest in bonds/ debentures;</p> <p>f. Trusts authorized to invest in bonds/ debentures;</p> <p>g. Statutory Corporations/ Undertakings established by Central/ State legislature authorized to invest in bonds/ debentures;</p> <p>h. Resident Individual Investors;</p> <p>i. Hindu Undivided Families through Karta;</p> <p>j. Partnership firms formed under applicable laws in India in the name of the partners.</p> <p>Any other investor authorised to invest in these bonds, subject to confirmation from the issuer.</p>
Listing (including name of Stock Exchange(s) where it will be listed and timeline for listing)	On the Wholesale Debt Market (WDM) Segment of Bombay Stock Exchange (BSE).
Rating of the Instrument	"IND AAA" by India Rating & Research Pvt. Ltd. and "CARE AAA" [Triple A] BY CREDIT ANALYSIS RESEARCH LTD.
Issue Size	Rs 1000.00 Crores
Option to retain oversubscription (Amount)	Rs 475 Crores
Objects of the Issue	To refinance existing loans and to partly meet the debt requirement of ongoing construction projects including recoupment of expenditure already incurred.
Details of the utilization of the Proceeds	To refinance existing loans and to partly meet the debt requirement of ongoing construction projects including recoupment of expenditure already incurred.
✓ Coupon Rate	<u>7.52 % p.a.</u>
Step Up / Step Down Coupon Rate	None
Coupon Payment Frequency	Annual



एनएचपीसी कार्यालय  
एमजीएफ आटोमोबाइल बिल्डिंग,  
1, फैज रोड, झंडेवाला,  
नई दिल्ली - 110 005



MGF Automobile Building  
1, Faiz Road, Jhandewalan,  
NEW DELHI 110 005

Ref: OR/CBB/AS/2017-18

Date : 15-04-2017

The Director  
NHPC Ltd,  
NHPC Office Complex  
Sector 33, Faridabad  
Haryana 121003

Dear Sir,

**Sub :M/S NHPC Ltd – Migration from Base rate to MCLR**

As requested by you, the Competent Authority has approved for Migration of ROI from Base rate to MCLR and for reduction in ROI in respect of the following credit limits of your company, to be effective from 01.04.2017:

Facility	Applicable (AAA rated)	Approved*
TLS - Rs 395.83 Crores ✓	10.70% p.a. (1 year MCLR + 1.95%)	8.75% p.a. (1 year MCLR)

\* 1 year MCLR prevailing during March 2017 is 8.75%.

The above modification in terms of sanction is subject to the following:

- 1 – The reset date shall be anniversary date of approval for migration to MCLR interest rate structure. However spread over MCLR for a particular facility/type shall be revised/refixed as and when there is change in risk profile of the borrower.
- 2 – The bank reserves the right to revise the rate of interest based on the gradation and other parameters at any point of time at its sole discretion.
- 3 – The bank shall also have the discretion to change the rate in case of need to comply with the regulatory requirements and/or any change in the methodology of computation of MCLR as per RBI/IBA guidelines.
- 4 – All other terms and conditions shall remain unchanged.

Yours faithfully

Assl. General Manager



*Received*  
07/06/17

*Chief (Fin)*

*Chief (Fin)*

*Per that we have already repaid the loan. How to recover interest*

Director (Finance) Office  
Dy. No. 1438  
Date: 26-06-17

*It already recovered in the*



REF: PCB-NP:CR-113:Sanction-235:2017-18

Date: 22.05.2017

M/s NHPC Limited  
NHPC Office Complex,  
Sector 33, Faridabad

Dear Sirs,

**Sub: Switch over of ROI from Base Rate to MCLR system**

**I. We are pleased to inform you that our sanctioning authority has permitted switch over of ROI from Base rate to MCLR system along with concession in ROI in respect of Term Loan of Rs 200 Crore as under:-**

Nature Of Limit	Residual Tenor	Existing ROI	ROI Permitted
Term Loan Rs 200 Cr	Till 16.10.26	Base Rate i.e presently 9.40% p.a (floating)  {Reset terms :No reset term is stipulated}	One year MCLR i.e presently 8.45% p.a w.e.f 01.04.2017 with annual reset.  (Next Reset Date :01.04.2018)

**II. The above sanction is subject to the following terms and conditions:-**

A. Company to execute link letter to avail the above mentioned switch/ concession in ROI.

**III. Remarks**

A. Company to explore possibility of enrolling their employees under our bank's payroll SB scheme so that we can garner CASA business and cross selling of our other projects.

Please acknowledge the duplicate copy of the sanction duly signed by the Authorised Official for having accepted the sanction terms and conditions.

We assure you of our prompt & courteous services at all time.

Thanking You,

Yours faithfully,

**Hari Shankar Singh**  
Chief Manager



PRIME CORPORATE BRANCH-1  
1, DDA Building,  
Nehru Place,  
New Delhi: 110019  
www.canarabank.com

Phone: 26416896/26411517  
Fax : 26416895  
E Mail: cb2624@canarabank.com  
IFSC Code: CNRB0002624  
SWIFT: CNRBINBBACBD

# **Annexure-VI**




# NHPC LTD.


## DOMESTIC FINANCE SECTION

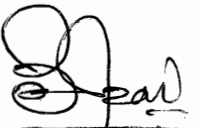
### STATEMENT SHOWING YEAR WISE SAVING ON ACCOUNT OF REFINANCING OF TERM LOANS WITH LOAN/BONDS IN R/O CHAMERA-III DURING THE PERIOD 2014-19


Amount Rs. in Lacs

S. No.	Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL
A	Net Normative Loan - Opening as per Form-13A	124698.89	115276.88	104900.88	94900.25	84334.31	
B	Net Normative Loan - Closing as per Form-13A	115276.88	104900.88	94900.25	84334.31	74996.23	
C	Average Normative Loan during the Year (A+B)/2	119987.89	110088.88	99900.57	89617.28	79665.27	
D	Weighted Average rate of Interest if refinancing had not taken place as per Annexure - I	9.34%	9.40%	9.33%	9.11%	9.13%	
E	Weighted Average rate of Interest after refinancing as per Form-13A	9.34%	9.40%	9.33%	8.81%	8.81%	
F	Saving in weighted average rate of Interest due to refinancing (D-E)	0.00%	0.00%	0.00%	0.30%	0.32%	
G	Saving Amount in Interest due to refinancing (CxF)	0.00	0.00	0.00	268.85	254.93	523.78

  
Chief (F) - Treasury

  
Mgr. (F) - I/c

  
Mgr. (F) - D.F.S.

  
D.M. (F)

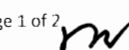
Name of the Company : **NHPC LTD.**  
 Name of the Power Station : **CHAMERA-III POWER STATION**


Calculation of Weighted Average Rate of Interest on Loans<sup>2</sup> if refinancing had not taken place

		(Amount in lacs)				
Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	4	5	6	7	8
<b>1</b>	<b>LIC</b>					
	Gross loan - Opening	27850	27850.00	27850.00	27850.00	27850.00
	Cumulative repayments of Loans upto previous year	4641.67	6962.5	9283.33	11604.17	13925
	Net loan - Opening	23208.33	20887.5	18566.67	16245.83	13925
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	2320.83	2320.83	2320.84	2320.83	2320.83
	Net loan - Closing	20887.5	18566.67	16245.83	13925	11604.17
	Average Net Loan	22047.92	19727.09	17406.25	15085.42	12764.59
	Rate of Interest on Loan	9.118%	9.118%	9.118%	9.118%	9.118%
	Interest on loan	1974.67	1767.70	1551.45	1339.54	1128.22
<b>2</b>	<b>P-SERIES BONDS</b>					
	Gross loan - Opening	50000.00	50000.00	50000.00	50000.00	50000.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	5000.00	10000.00	15000.00
	Net loan - Opening	50000.00	50000.00	45000.00	40000.00	35000.00
	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	5000.00	5000.00	5000.00	5000.00
	Net loan - Closing	50000.00	45000.00	40000.00	35000.00	30000.00
	Average Net Loan	50000.00	47500.00	42500.00	37500.00	32500.00
	Rate of Interest on Loan	9.00%	9.00%	9.00%	9.00%	9.00%
	Interest on loan	4500.00	4438.36	3977.26	3527.26	3077.26
<b>3</b>	<b>Q-SERIES BONDS</b>					
	Gross loan - Opening	6000.00	6000.00	6000.00	6000.00	6000.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	500.00	1000.00	1500.00
	Net loan - Opening	6000.00	6000.00	5500.00	5000.00	4500.00
	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	500.00	500.00	500.00	500.00
	Net loan - Closing	6000.00	5500.00	5000.00	4500.00	4000.00
	Average Net Loan	6000.00	5750.00	5250.00	4750.00	4250.00
	Rate of Interest on Loan	9.25%	9.25%	9.25%	9.25%	9.25%
	Interest on loan	555.00	552.34	505.96	459.97	413.72
<b>4</b>	<b>Corporation Bank</b>					
	Gross loan - Opening	24300.00	24300.00	24300.00	24300.00	24300.00
	Cumulative repayments of Loans upto previous year	0.00	506.25	2531.25	4556.25	6581.25
	Net loan - Opening	24300.00	23793.75	21768.75	19743.75	17718.75
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	506.25	2025.00	2025.00	2025.00	2025.00
	Net loan - Closing	23793.75	21768.75	19743.75	17718.75	15693.75
	Average Net Loan	24046.88	22781.25	20756.25	18731.25	16706.25
	Rate of Interest on Loan	10.25%	10.25%	9.65%	8.75%	8.75%
	Interest on loan	2478.52	2228.69	1976.68	1618.96	1441.77
<b>5</b>	<b>CANARA BANK</b>					
	Gross loan - Opening	3000.00	3000.00	3000.00	3000.00	3000.00
	Cumulative repayments of Loans upto previous year	0.00	62.40	312.00	561.60	811.20
	Net loan - Opening	3000.00	2937.60	2688.00	2438.40	2188.80
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	62.40	249.60	249.60	249.60	249.60
	Net loan - Closing	2937.60	2688.00	2438.40	2188.80	1939.20
	Average Net Loan	2968.80	2812.80	2563.20	2313.60	2064.00
	Rate of Interest on Loan	10.20%	10.20%	9.65%	8.45%	8.45%
	Interest on loan	304.69	275.50	243.67	193.75	172.66

  
 Chief (F) - Treasury


Page 1 of 2


200  
  
 Mgr. (F) - I/c


  
 Mgr. (F) - DFS

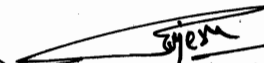
  
 M (F)

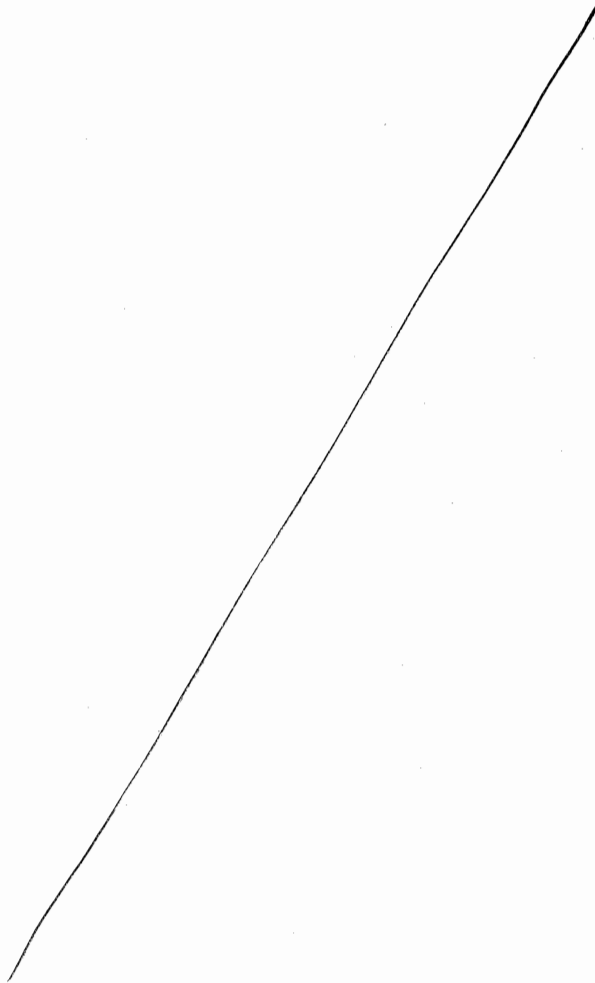
<b>TOTAL LOANS</b>					
Gross loan - Opening	111150.00	111150.00	111150.00	111150.00	111150.00
Cumulative repayments of Loans upto previous year	4641.67	7531.15	17626.58	27722.02	37817.45
Net loan - Opening	106508.33	103618.85	93523.42	83427.98	73332.55
Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	2889.48	10095.43	10095.44	10095.43	10095.43
Net loan - Closing	103618.85	93523.42	83427.98	73332.55	63237.12
Average Net Loan	105063.59	98571.14	88475.70	78380.27	68284.84
Interest on loan	9812.89	9262.58	8255.01	7139.48	6233.63
<b>Weighted average Rate of Interest on Loans</b>	<b>9.34%</b>	<b>9.40%</b>	<b>9.33%</b>	<b>9.11%</b>	<b>9.13%</b>

  
Chief (F) - Treasury

  
Mgr. (F) - I/c

  
Mgr. (F) - DFS

  
MCF




Name of the Company  
Name of the Power Station


NHPC LTD.  
CHAMERA-III POWER STATION


## Calculation of Interest taken in Form 13

Figures in lacs

Sl. No.	Pricipal	Date of Repayment	Amount of Installment	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
1	LIC - 6500								
	23208.33			01-Apr-14	29-Apr-14	29	9.118%	168.13	
	22047.92	30-Apr-14	1160.41	30-Apr-14	30-Oct-14	184	9.118%	1013.43	
	20887.50	31-Oct-14	1160.42	31-Oct-14	31-Mar-15	152	9.118%	793.12	1974.67
	20887.50			01-Apr-15	29-Apr-15	29	9.118%	151.32	
	19727.08	30-Apr-15	1160.42	30-Apr-15	30-Oct-15	184	9.118%	906.75	
	18566.67	31-Oct-15	1160.41	31-Oct-15	31-Mar-16	153	9.118%	709.63	1767.70
	18566.67			01-Apr-16	29-Apr-16	29	9.118%	134.51	
	17406.25	30-Apr-16	1160.42	30-Apr-16	30-Oct-16	184	9.118%	800.07	
	16245.83	31-Oct-16	1160.42	31-Oct-16	31-Mar-17	152	9.118%	616.87	1551.45
	16245.83			01-Apr-17	29-Apr-17	29	9.118%	117.40	
	15085.42	30-Apr-17	1160.41	30-Apr-17	30-Oct-17	184	9.118%	693.40	
	13925.00	31-Oct-17	1160.42	31-Oct-17	31-Mar-18	152	9.118%	528.74	1339.54
	13925.00			01-Apr-18	29-Apr-18	29	9.118%	100.88	
	12764.58	30-Apr-18	1160.42	30-Apr-18	30-Oct-18	184	9.118%	586.72	
	11604.17	31-Oct-18	1160.41	31-Oct-18	31-Mar-19	152	9.118%	440.62	1128.22
								7761.58	7761.58
2	Corporation Bank								
	24300			01-Apr-14	04-Jan-15	279	10.25%	1903.89	
	23793.75	05-Jan-15	506.25	05-Jan-15	31-Mar-15	86	10.25%	574.64	2478.52
	23793.75			01-Apr-15	04-Apr-15	4	10.25%	26.59	
	23287.5	05-Apr-15	506.25	05-Apr-15	31-May-15	57	10.25%	372.76	
	23287.5			01-Jun-15	03-Jul-15	33	10.00%	210.54	
	23287.5			04-Jul-15	04-Jul-15	1	10.00%	6.38	
	22781.25	05-Jul-15	506.25	05-Jul-15	23-Aug-15	50	10.00%	311.35	
	22781.25			24-Aug-15	04-Oct-15	42	9.90%	259.63	
	22275	05-Oct-15	506.25	05-Oct-15	07-Oct-15	3	9.90%	18.13	
	22275			08-Oct-15	31-Dec-15	85	9.65%	500.58	
	22275			01-Jan-16	04-Jan-16	4	9.65%	23.49	
	21768.75	05-Jan-16	506.25	05-Jan-16	31-Mar-16	87	9.65%	499.25	2228.69
	21768.75			01-Apr-16	04-Apr-16	4	9.65%	22.96	
	21262.5	05-Apr-16	506.25	05-Apr-16	04-Jul-16	91	9.65%	510.15	
	20756.25	05-Jul-16	506.25	05-Jul-16	04-Oct-16	92	9.65%	503.48	
	20250	05-Oct-16	506.25	05-Oct-16	31-Dec-16	88	9.65%	469.84	
	20250			01-Jan-17	04-Jan-17	4	9.65%	21.42	
	19743.75	05-Jan-17	506.25	05-Jan-17	31-Mar-17	86	9.65%	448.82	1976.68
	19743.75			01-Apr-17	04-Apr-17	4	8.75%	18.93	
	19237.5	05-Apr-17	506.25	05-Apr-17	04-Jul-17	91	8.75%	419.67	
	18731.25	05-Jul-17	506.25	05-Jul-17	04-Oct-17	92	8.75%	413.11	
	18225	05-Oct-17	506.25	05-Oct-17	04-Jan-18	92	8.75%	401.95	
	17718.75	05-Jan-18	506.25	05-Jan-18	31-Mar-18	86	8.75%	365.30	1618.96
	17718.75			01-Apr-18	04-Apr-18	4	8.75%	16.99	
	17212.5	05-Apr-18	506.25	05-Apr-18	04-Jul-18	91	8.75%	375.49	
	16706.25	05-Jul-18	506.25	05-Jul-18	04-Oct-18	92	8.75%	368.45	
	16200	05-Oct-18	506.25	05-Oct-18	04-Jan-19	92	8.75%	357.29	
	15693.75	05-Jan-19	506.25	05-Jan-19	31-Mar-19	86	8.75%	323.55	1441.77
								9744.63	9744.63

  
Chief (F) - Treasury

202  
  
Mgr. (F) - I/C

  
Mgr. (F) - D/S

  
Mgr. (F) - D/S


Name of the Company  
Name of the Power Station

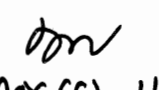
NHPC LTD.  
CHAMERA-III POWER STATION


## Calculation of Interest taken in Form 13


Figures in lacs

Sl. No.	Principial	Date of Repayment	Amount of Installment	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
3	<b>CANARA BANK</b>								
	3000.00			01-Apr-14	15-Jan-15	290	10.20%	243.12	
	2937.60	16-Jan-15	62.40	16-Jan-15	31-Mar-15	75	10.20%	61.57	304.69
	2937.60			01-Apr-15	15-Apr-15	15	10.20%	12.31	
	2875.20	16-Apr-15	62.40	16-Apr-15	10-May-15	25	10.20%	20.09	
	2875.20			11-May-15	15-Jul-15	66	10.00%	51.99	
	2812.80	16-Jul-15	62.40	16-Jul-15	02-Sep-15	49	10.00%	37.76	
	2812.80			03-Sep-15	06-Oct-15	34	9.90%	25.93	
	2812.80			07-Oct-15	15-Oct-15	9	9.65%	6.69	
	2750.40	16-Oct-15	62.40	16-Oct-15	31-Dec-15	77	9.65%	55.99	
	2750.40			01-Jan-16	15-Jan-16	15	9.65%	10.88	
	2688.00	16-Jan-16	62.40	16-Jan-16	31-Mar-16	76	9.65%	53.86	275.50
	2688.00			01-Apr-16	15-Apr-16	15	9.65%	10.63	
	2625.60	16-Apr-16	62.40	16-Apr-16	15-Jul-16	91	9.65%	63.00	
	2563.20	16-Jul-16	62.40	16-Jul-16	10-Oct-16	87	9.65%	58.80	
	2563.20			11-Oct-16	15-Oct-16	5	9.60%	3.36	
	2500.80	16-Oct-16	62.40	16-Oct-16	31-Dec-16	77	9.60%	50.51	
	2500.80			01-Jan-17	06-Jan-17	6	9.60%	3.95	
	2500.80			07-Jan-17	15-Jan-17	9	9.50%	5.86	
	2438.40	16-Jan-17	62.40	16-Jan-17	31-Mar-17	75	9.50%	47.57	243.67
	2438.40			01-Apr-17	15-Apr-17	15	8.45%	8.47	
	2376.00	16-Apr-17	62.40	16-Apr-17	15-Jul-17	91	8.45%	50.06	
	2313.60	16-Jul-17	62.40	16-Jul-17	15-Oct-17	92	8.45%	49.28	
	2251.20	16-Oct-17	62.40	16-Oct-17	15-Jan-18	92	8.45%	47.95	
	2188.80	16-Jan-18	62.40	16-Jan-18	31-Mar-18	75	8.45%	38.00	193.75
	2188.80			01-Apr-18	15-Apr-18	15	8.45%	7.60	
	2126.40	16-Apr-18	62.40	16-Apr-18	15-Jul-18	91	8.45%	44.80	
	2064.00	16-Jul-18	62.40	16-Jul-18	15-Oct-18	92	8.45%	43.96	
	2001.60	16-Oct-18	62.40	16-Oct-18	15-Jan-19	92	8.45%	42.63	
	1939.20	16-Jan-19	62.40	16-Jan-19	31-Mar-19	75	8.45%	33.67	172.66
								1190.27	1190.27
4	<b>P-SERIES BONDS</b>								
	50000			01-Apr-14	31-Mar-15	365	9.000%	4500.00	4500.00
	50000			01-Apr-15	31-Jan-16	306	9.000%	3772.60	
	45000			01-Feb-16	31-Mar-16	60	9.000%	665.75	4438.36
	45000			01-Apr-16	31-Jan-17	306	9.000%	3395.34	
	40000	01-Feb-17	5000	01-Feb-17	31-Mar-17	59	9.000%	581.92	3977.26
	40000			01-Apr-17	31-Jan-18	306	9.000%	3018.08	
	35000	01-Feb-18	5000	01-Feb-18	31-Mar-18	59	9.000%	509.18	3527.26
	35000			01-Apr-18	31-Jan-19	306	9.000%	2640.82	
	30000	01-Feb-19	5000	01-Feb-19	31-Mar-19	59	9.000%	436.44	3077.26
								19520.14	19520.14

  
Chief (F) - Treasury

203  
  
Mgr. (F) - I/c

  
Mgr. (F) - D/F

  
DM (F)



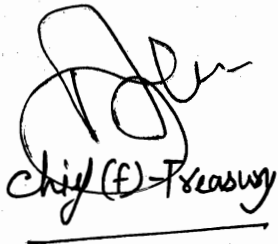
Name of the Company  
Name of the Power Station

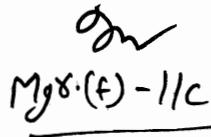
NHPC LTD.  
CHAMERA-III POWER STATION

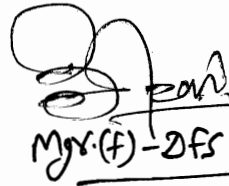
Calculation of Interest taken in Form 13

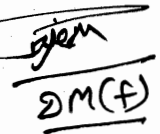
Figures in lacs

Sl. No.	Pricipal	Date of Repayment	Amount of Installment	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
5	Q-SERIES BONDS								
	6000			01-Apr-14	11-Mar-15	345	9.250%	524.59	
	6000			12-Mar-15	31-Mar-15	20	9.250%	30.41	555.00
	6000			01-Apr-15	10-Mar-16	345	9.250%	523.15	
	5500	11-Mar-16	500	11-Mar-16	31-Mar-16	21	9.250%	29.19	552.34
	5500			01-Apr-16	09-Mar-17	343	9.250%	478.09	
	5000	10-Mar-17	500	10-Mar-17	31-Mar-17	22	9.250%	27.88	505.96
	5000			01-Apr-17	11-Mar-18	345	9.250%	437.16	
	4500	12-Mar-18	500	12-Mar-18	31-Mar-18	20	9.250%	22.81	459.97
	4500			01-Apr-18	11-Mar-19	345	9.250%	393.44	
	4000	12-Mar-19	500	12-Mar-19	31-Mar-19	20	9.250%	20.27	413.72
								2486.98	2486.98

  
Chief (F) - Treasury

  
Mgr. (F) - I/c

  
Mgr. (F) - Dfs

  
DM (F)



NHPC LTD.  
DOMESTIC FINANCE SECTION

STATEMENT SHOWING PROJECT WISE COST OF REFINANCING UP TO 31.03.2019

Amount in Rs.

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

Chit (F) - Treasury

Mgr. (F) - I/c

Mgr. (F) - D.F.S.  
10/9/18

M (F)

# **Annexure-VII**



एन एच पी सी लिमिटेड  
(भारत सरकार का उद्यम)

**NHPC Limited**  
(A Government of India Enterprise)

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

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

फोन/Phone : \_\_\_\_\_  
दिनांक/Date : 29.04.2012  
क. वि. वि. आयोग  
दिनांक 30/4/2014  
प्राप्त हुआ  
अरवि शर्मा

Sub.: Payment of yearly installment of filing fees for tariff petitions of 18 power stations of NHPC Limited for the tariff period 2014-15.

Sir,

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

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

206

Contd.2

- 2 -

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

Kindly acknowledge receipt.

**Encl.:** Form-I (18 sheets).

Thanking you,

Yours sincerely,

*A.K. Pandey*  
29/4/14

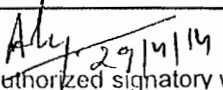
(A. K. Pandey)

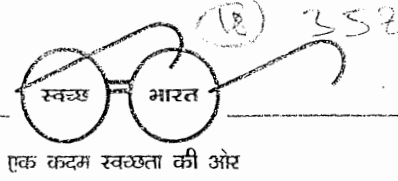
**Chief Engineer (Comml.)**

**Telefax No.0129-2256558**

*o/c*

## Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2014-15) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Chamera -III HE Project</b> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	
5	Details of generation assets	
	(a) generating station/units	Chamera -III / 3 units
	(b) Capacity in MW	231 MW (3 x 77 MW)
	(c) Date of commercial operation	04.07.2012
	(d) Period for which fee paid	01.04.2014 to 31.03.2015
	(e) Amount of fee paid	₹10,16,400 /-
	(f) Surcharge, if any	Nil
6	Details of transmission assets	
	(a) Transmission line and sub-stations	NOT APPLICABLE
	(b) Date of commercial operation	
	(c) Period for which fee paid	
	(d) Amount of fee paid	
	(e) Surcharge, if any	
7	Fee paid for Adoption of tariff for	
	(a) Generation asset	NOT APPLICABLE
	(b) Transmission asset	
8	Application fee for licence	
	(a) Trading licence	NOT APPLICABLE
	(b) Transmission licence	
	(c) Period for which paid	
	(d) Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
	(a) Category	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee paid	
	(d) Surcharge, if any	
14	Licence fee for inter-State Transmission	
	(a) Expected/Actual transmission charge	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee calculated as a percentage of transmission charge.	
	(d) Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
	(a) Period	NOT APPLICABLE
	(b) Amount of turnover	
	(c) Fee paid	
	(d) Surcharge, if any	
16	Details of fee remitted	
	(a) UTR No.	SBIN814118294517
	(b) Date of remittance	28.04.2014
	(c) Amount remitted	₹10,16,400 /-
<b>Note :</b> While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.		
 Signature of the authorized signatory with date		



एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)

फोन/Phone : \_\_\_\_\_

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

दिनांक/Date : 28.04.2015

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

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

Sir,

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

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

Contd.2

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लैक्स, सैक्टर-33, फरीदाबाद – 121003, हरियाणा

Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana

CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :

webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500



एक कदम स्वच्छता की ओर

(17)

357

Continuation Sheet No. .... 2 .....

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

Encl.: Form-I (18 sheets).

Thanking you,

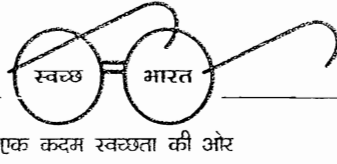
Yours sincerely,

*A.K. Pandey*  
28/4/15

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

%





एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)

**NHPC Limited**  
(A Government of India Enterprise)

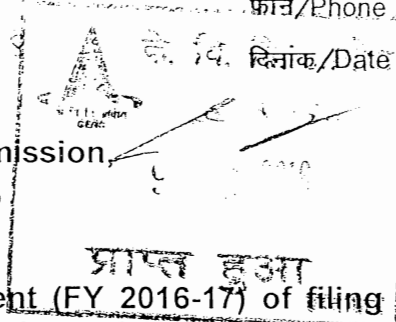
संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2016/104

फोन/Phone :

दि. वि. दिनांक/Date :

29.04.2016

The Secretary,  
Central Electricity Regulatory Commission,  
3<sup>rd</sup> & 4<sup>th</sup> Floor, Chandernagore Building,  
36-Janpath, New Delhi – 110 001.



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

Sir,

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

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

Contd.2/.....

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पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सेक्टर-33, फरीदाबाद – 121003, हरियाणा

Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana

CIN : J40101HR1975GOI032564 Website : www.nhpcindia.com E-mail :

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Continuation Sheet No. .... 2 .....

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

Encl.: Form-I (18 sheets).

Thanking you,

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Parag Saxena', with a date '29/4/16' written below it.

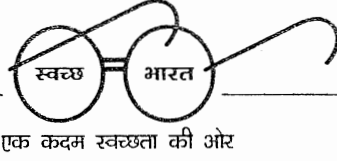
(Parag Saxena)  
Chief Engineer (Comml.)  
Telefax No.0129-2256035

A handwritten signature in black ink, appearing to read 'Parag Saxena', with a date '29/4/16' written below it.



Sl. No.	Particulars		
1	Name of the Petitioner/Applicant	NHPC LIMITED	
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)	
3	Subject Matter	Payment of yearly installment (i.e. for FY 2016-17) of filing fee for Tariff Petition regarding approval of generation tariff of <u>Chamera -III HE Project</u> for the period 01.04.2014 to 31.03.2019.	
4	Petition No., if any	249/GT/2014	
5	Details of generation assets		
	(a) generating station/units	Chamera -III / 3 units	
	(b) Capacity in MW	231 MW (3 x 77 MW)	
	(c) Date of commercial operation	04.07.2012	
	(d) Period for which fee paid	01.04.2016 to 31.03.2017	
	(e) Amount of fee paid	₹10,16,400 /-	
	(f) Surcharge, if any	Nil	
6	Details of transmission assets		
	(a) Transmission line and sub-stations	NOT APPLICABLE	
	(b) Date of commercial operation		
	(c) Period for which fee paid		
	(d) Amount of fee paid		
	(e) Surcharge, if any		
7	Fee paid for Adoption of tariff for		
	(a) Generation asset	NOT APPLICABLE	
	(b) Transmission asset		
8	Application fee for licence		
	(a) Trading licence	NOT APPLICABLE	
	(b) Transmission licence		
	(c) Period for which paid		
	(d) Amount of fee paid		
9	Fees paid for Miscellaneous Application		NOT APPLICABLE
10	Fees paid for Interlocutory Application		NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition		NOT APPLICABLE
12	Fee paid for Review Application		NOT APPLICABLE
13	Licence fee for inter-State Trading		
	(a) Category	NOT APPLICABLE	
	(b) Period		
	(c) Amount of fee paid		
	(d) Surcharge, if any		
14	Licence fee for inter-State Transmission		
	(a) Expected/Actual transmission charge	NOT APPLICABLE	
	(b) Period		
	(c) Amount of fee calculated as a percentage of transmission charge.		
	(d) Surcharge, if any		
15	Annual Registration Charge for Power Exchange		
	(a) Period	NOT APPLICABLE	
	(b) Amount of turnover		
	(c) Fee paid		
	(d) Surcharge, if any		
16	Details of fee remitted		
	(a) UTR No.	SBIN316119888070	
	(b) Date of remittance	28.04.2016	
	(c) Amount remitted	₹10,16,400 /-	

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



एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)

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

फोन/Phone : \_\_\_\_\_

दिनांक/Date : 28.04.2017

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

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

Sir,

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

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

Encl.: As above.

Thanking you,

Yours sincerely,

(A K Pandey)

Chief Engineer (Comml.)  
Telefax No.0129-2256558

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

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

**Note:**

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

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

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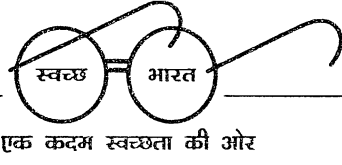
## Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	NHPC LIMITED
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2017-18) of filing fee for Tariff Petition regarding approval of generation tariff of <u>Chamera -III HE Project</u> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	249/GT/2014
5	Details of generation assets	
	(a) generating station/units	Chamera -III / 3 units
	(b) Capacity in MW	231 MW (3 x 77 MW)
	(c) Date of commercial operation	04.07.2012
	(d) Period for which fee paid	01.04.2017 to 31.03.2018
	(e) Amount of fee paid	₹10,16,400 /-
	(f) Surcharge, if any	Nil
6	Details of transmission assets	
	(a) Transmission line and sub-stations	NOT APPLICABLE
	(b) Date of commercial operation	
	(c) Period for which fee paid	
	(d) Amount of fee paid	
	(e) Surcharge, if any	
7	Fee paid for Adoption of tariff for	
	(a) Generation asset	NOT APPLICABLE
	(b) Transmission asset	
8	Application fee for licence	
	(a) Trading licence	NOT APPLICABLE
	(b) Transmission licence	
	(c) Period for which paid	
	(d) Amount of fee paid	
9	Fees paid for Miscellaneous Application	
10	Fees paid for Interlocutory Application	
11	Fee paid for Regulatory Compliance petition	
12	Fee paid for Review Application	
13	Licence fee for inter-State Trading	
	(a) Category	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee paid	
	(d) Surcharge, if any	
14	Licence fee for inter-State Transmission	
	(a) Expected/Actual transmission charge	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee calculated as a percentage of transmission charge.	
	(d) Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
	(a) Period	NOT APPLICABLE
	(b) Amount of turnover	
	(c) Fee paid	
	(d) Surcharge, if any	
16	Details of fee remitted	
	(a) UTR No.	SBIN317115658067
	(b) Date of remittance	25.04.2017
	(c) Amount remitted	₹10,16,400 /-

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

*Handwritten signature*  
10/21/17

2/16



एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)

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

फोन/Phone : \_\_\_\_\_

दिनांक/Date : 27.04.2018

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

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

Sir,

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

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

Encl.: As above.

Thanking you,

Yours sincerely,

(A K Pandey)

Chief Engineer (Comml.)  
Telefax No.0129-2256558

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Annexure -I

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

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

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



Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	NHPC LIMITED
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2018-19) of filing fee for Tariff Petition regarding approval of generation tariff of <u>Chamera -III HE Project</u> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	249/GT/2014
5	Details of generation assets	
	(a) generating station/units	Chamera -III / 3 units
	(b) Capacity in MW	231 MW (3 x 77 MW)
	(c) Date of commercial operation	04.07.2012
	(d) Period for which fee paid	01.04.2018 to 31.03.2019
	(e) Amount of fee paid	₹10,16,400 /-
	(f) Surcharge, if any	Nil
6	Details of transmission assets	
	(a) Transmission line and sub-stations	NOT APPLICABLE
	(b) Date of commercial operation	
	(c) Period for which fee paid	
	(d) Amount of fee paid	
	(e) Surcharge, if any	
7	Fee paid for Adoption of tariff for	
	(a) Generation asset	NOT APPLICABLE
	(b) Transmission asset	
8	Application fee for licence	
	(a) Trading licence	NOT APPLICABLE
	(b) Transmission licence	
	(c) Period for which paid	
	(d) Amount of fee paid	
9	Fees paid for Miscellaneous Application	
10	Fees paid for Interlocutory Application	
11	Fee paid for Regulatory Compliance petition	
12	Fee paid for Review Application	
13	Licence fee for inter-State Trading	
	(a) Category	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee paid	
	(d) Surcharge, if any	
14	Licence fee for inter-State Transmission	
	(a) Expected/Actual transmission charge	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee calculated as a percentage of transmission charge.	
	(d) Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
	(a) Period	NOT APPLICABLE
	(b) Amount of turnover	
	(c) Fee paid	
	(d) Surcharge, if any	
16	Details of fee remitted	
	(a) UTR No.	SBIN718116392141
	(b) Date of remittance	26.04.2018
	(c) Amount remitted	₹10,16,400 /-

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

Adv. 2214118

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# Annexure-VIII

†

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

**Petition No. 249/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 7(3) & 14 of CERC (Terms and Conditions of Tariff) Regulations, 2014 for determination of tariff for the period 2014-19 in respect of **Chamera-III Power Station.**

**PETITIONER**


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

**RESPONDENTS :**

THE CHAIRMAN,  
PUNJAB STATE POWER CORPORATION LTD, & 13 OTHERS  
THE MALL, NEAR KALIBADI MANDIR  
PATIALA - 147 001 (PUNJAB)

<u>Index</u>		
Sl.No.	Particulars	Page No.
1	Index Page	1
2	Affidavit	2-4
3	Appendix-I ( Newspaper cuttings)	5-19
4	Appendix-II (Invoice)	20

**NHPC Limited  
Through**



**(A.K.Pandey)**

**Chief Engineer (Comml.)**

**Place : Faridabad**

**Date : 25 .11.2014**



HARYANA

34AA 267684

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI

PETITION NO. 249/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 7(3) & 14 of CERC (Terms and Conditions of Tariff) Regulations, 2014 for determination of tariff for the period 2014-19 in respect of **Chamera-III Power Station**.

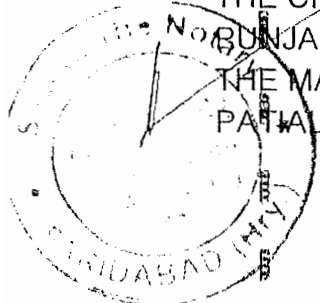
**PETITIONER**

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

**RESPONDENT :**

THE CHAIRMAN,  
PUNJAB STATE POWER CORPORATION LTD,  
THE MALL, NEAR KALIBADI MANDIR  
PATIALA - 147 001 (PUNJAB)

& 13 OTHERS



My

**AFFIDAVIT VERIFYING THE PETITION**

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

1. I am working as Chief Engineer (Comml.) in NHPC Limited., and am well acquainted with the facts of the above matter.
2. The tariff petition of Chamera-III Power station for the period 01.04.2014 to 31.03.2019 was filed in CERC on 19.08.2014.
3. In compliance to Central Electricity Regulatory Commission (Procedure for making of application for determination of tariff, publication of the application and other related matters) Regulations, 2004, the petitioner has published the notice of tariff petition of Chamera-III Power station on 03.09. 2014 in the newspapers mentioned below. The cuttings of the notices as published in these newspapers are appended as **Appendix-I**.

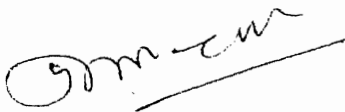
Sl. No.	Name of Newspaper	Edition	State Covered
1.	The Tribune (English)	Chandigarh	Punjab. Chandigarh
2.	Dainik Tribune (Hindi)	Chandigarh	Chandigarh
3.	Ajit (Punjabi)	Jalandhar	Punjab
4.	Himachal Times (English)	Shimla	Himachal Pradesh
5.	Himachal Times (Hindi)	Shimla	Himachal Pradesh
6.	Indian Express (English)	Delhi	Delhi, Haryana
7.	Jansatta (Hindi)	Delhi	Delhi , Haryana
8.	Times of India (English)	Jaipur	Rajasthan
9.	Adhikar (Hindi)	Jaipur	Rajasthan

4

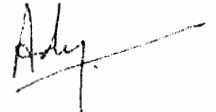
10.	Business Standard (English)	Lucknow	Uttar Pradesh
11.	Business Standard (Hindi)	Lucknow	Uttar Pradesh
12.	The Pioneer (English)	Dehradun	Uttrakhand
13.	Rashtriya Sahara (Hindi)	Dehradun	Uttrakhand
14.	Northline (English)	Jammu	J & K
15.	Roshni (Urdu)	Srinagar	J & K

4. The total expenditure incurred by the petitioner on publishing the notice of above tariff petition in the newspapers is ₹ 3, 97,671/- (Rupees Three Lakh Ninety Seven Thousand Six Hundred Seventy One only) which may be reimbursed to the petitioner in the tariff (**Invoice enclosed at Appendix-II**).

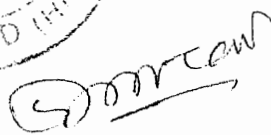
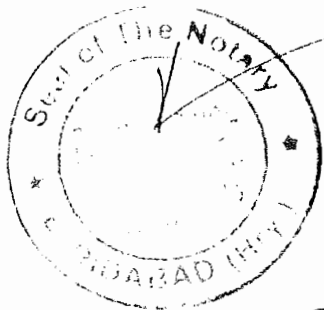
Solemnly affirmed at Faridabad on the 25<sup>th</sup> day of Nov'2014 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed there from.



IDENTIFIED BEFORE ME



DEPONENT



ATTESTED AS IDENTIFIED  
NOTARY, FARIDABAD  
INDIA  
223

25 NOV 2014

Dependent upon the...  
mu... s... in... ay... pr... an... g...

5.


# The Tribune

CHANDIGARH | WEDNESDAY | 3 SEPTEMBER 2014

OilMin hints at

For & on behalf of Governor of Haryana

PRDH/22788



## NHPC Limited

(A Government of India Enterprise)

CIN : L40101HR1875GOI032564  
**Regd. Office: NHPC Office Complex, Sector-33, Faridabad-121003 (Haryana)**  
**SCHEDULE**  
 [To be published in pursuance of Clause (6) of Regulation 3]

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

i) PSPCL - Punjab	iv) HPSEB - Himachal Pradesh	vii) UPPCL - Uttar Pradesh
ii) TPDDL, BYPL & BRPL - Delhi	v) HPPC - Haryana	viii) JVVNL, JdVVNL & AVVNL - Rajasthan
iii) UPCL - Uttarakhand	vi) Engg. Deptt. - UT Chandigarh	ix) PDD - J&K
3. Capacity of the generating station : 231 MW.
4. Approved capital cost of the project : ₹168949 lakh
5. Authority which has approved the capital cost : M/s AEMPL i.e. designated independent agency of CERC
6. Scheduled date of commercial operation : Already in Commercial Operation
7. Actual date of commercial operation : 04.07.2012
8. Capital cost on the date of commercial operation : ₹199246.85 lakh
9. Details of tariff: (₹ in lakh)

Sl. No.	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined						
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	30362.09	40637.35	40,450.77	40,600.38	40,637.03	40,438.30	40,494.07
2.	Primary Energy Charges	NA	Not Applicable						

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

ed/-  
**(A.K. Pandey)**  
 Chief Engineer (Electrical)  
 Commercial Division

Place : Faridabad  
 Date : 19.08.2014

Am

# दैनिक दिव्य

चंडीगढ़, बुधवार, 3 सितंबर, 2014



## एन एच पी सी लिमिटेड (भारत सरकार का उद्यम)

सीआईएन : एल40101एचआर1478जीजीआई32264

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

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

- उपरोक्त नामित आवेदक ने चमेरा-III पावर स्टेशन के लिए टैरिफ निर्धारित करने हेतु केन्द्रीय विद्युत विनियामक आयोग, नई दिल्ली के सम्मक्ष अपना आवेदन प्रस्तुत किया है।
- विद्युत उत्पादक स्टेशन के लाभार्थी राज्य:

i) गीएरासाईएल-पञ्जाब	iv) एचपीएसईसी-हिमाचल प्रदेश	vii) गुपीपीसीएल-उत्तर प्रदेश
ii) टीपीसीडीएल, वीगाईपीएल और वीआरपीएल-दिल्ली	v) एचपीसीसी-हरियाणा	viii) जेपीपीएलएल, जेडीपीपीएलएल और एपीवीएलएल-राजस्थान
iii) यूपीसीएल-उत्तराखण्ड	vi) इजीनियरिंग डिपार्टमेंट-केंद्र शासित प्रदेश चंडीगढ़	ix) पीडीसी-जम्मू व कश्मीर

- उत्पादक स्टेशन की क्षमता : 231 मेगावाट
- परियोजना की अनुमानित पूंजी लागत : ₹168949 लाख
- पूंजी लागत को अनुमानित करने वाला प्राधिकारी : मैसर्स एईएमपीएल जैसे सीईआरसी की स्वतंत्र पदनामित एजेंसी
- वाणिज्यिक परिचालन की अनुमानित तारीख : पहले से ही वाणिज्यिक परिचालन में है।
- वाणिज्यिक परिचालन की वारंशिक तारीख : 04.07.2012
- वाणिज्यिक परिचालन की तारीख को पूंजी लागत : ₹199246.85 लाख
- टैरिफ का विवरण : (र लाख में)

क्र. सं.	जल विद्युत उत्पादक स्टेशन	गत वर्ष का टैरिफ	वर्ष वार टैरिफ जिनका निर्धारण किया जाना है						
			2012-13	2013-14	2014-15	2016-16	2016-17	2017-18	2018-19
1	स्थायी वार्षिक प्रसार	लागू नहीं	30362.09	40837.35	40,459.77	40,698.38	40,637.03	40,438.30	40,494.07
2	प्राथमिक उर्जा प्रसार	लागू नहीं	लागू नहीं						

- टैरिफ के निर्धारण हेतु दिए गए आवेदन की प्रति वेबसाइट [www.nhpcindia.com](http://www.nhpcindia.com) पर उपलब्ध है।
- आवेदन में विहित टैरिफ निर्धारण हेतु प्रस्तावों पर सुझाव एवं आपत्तियां यदि कोई हों, तो लाभार्थी सहित विनयी भी व्यक्ति द्वारा आवेदक को उसकी एक प्रति के साथ शक्ति, केन्द्रीय विद्युत विनियामक आयोग, नृतीय तथा चतुर्थ मंजिल, चंडलीक भवन, 36 जगपथ, नई दिल्ली-110001 को इस सूचना के प्रकाशन के 30 दिनों के अंदर भेजी जा सकती है।


स्थान : फरीदाबाद  
तारीख : 19.09.2014

ह./-  
(ए.के. पाण्डेय)  
मुख्य अभियंता (विद्युत)  
वाणिज्यिक प्रभाग





locational constraints on sus- ber countries invited.



## NHPC Limited

(A Government of India Enterprise)

CIN : L40101HR1975GOI032564  
 Regd. Office: NHPC Office Complex, Sector-33, Faridabad-121003 (Haryana)  
**SCHEDULE**  
 [To be published in pursuance of Clause (6) of Regulation 3]

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

i) PSPCL - Punjab	iv) HPSEB - Himachal Pradesh	vii) UPPCL - Uttar Pradesh
ii) TPDDL, BYPL & BRPL - Delhi	v) HPPC - Haryana	viii) JVVNL, JcVVNL & AVVNL - Rajasthan
iii) UPCL - Uttarakhand	vi) Engg. Deptt. - UT Chandigarh	ix) POD - J&K
3. Capacity of the generating station : 231 MW
4. Approved capital cost of the project : ₹168949 lakh
5. Authority which has approved the capital cost : M/s AEMPL i.e. designated Independent agency of CERC
6. Scheduled date of commercial operation : Already in Commercial Operation
7. Actual date of commercial operation : 04.07.2012
8. Capital cost on the date of commercial operation : ₹199246.85 lakh
9. Details of tariff: (₹ In lakh)

S. N.	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined						
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	30382.09	40837.35	40,459.77	40,698.38	40,637.03	40,438.30	40,494.07
2.	Primary Energy Charges	NA	Not Applicable						

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

Place: Faridabad  
Date: 19.08.2014

sd/-  
(A.K. Pandey)  
Chief Engineer (Electrical)  
Commercial Division

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# हिमाचल टाइम्स-शिमला

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बुधवार 03 सितम्बर 2014

मानव हानि दुःख कालाना ग्राहक का मात हा गइ।



## एन एच पी सी लिमिटेड (भारत सरकार का उद्यम)

सीआईएन : एन40101एचआर1875जीओआई032564

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

अनुसूची

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

- उपरोक्त नामित आवेदक ने चमेरा-III पावर स्टेशन के लिए टैरिफ निर्धारित करने हेतु केन्द्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष अपना आवेदन प्रस्तुत किया है।
- विद्युत उत्पादक स्टेशन के लाभार्थी राज्य:

i) पीएसपीसीएल-पंजाब	iv) एचपीएसईवी-हिमाचल प्रदेश	vii) यूपीपीसीएल-उत्तर प्रदेश
ii) टीपीडीडीएल, बीवाईपीएल और बीआरपीएल-दिल्ली	v) एचपीसी-हरियाणा	viii) जेपीसीएल, जेडीपीवीएल और एवीपीएल-राजस्थान
iii) यूपीसीएल-उत्तराखण्ड	vi) इंजीनियरिंग डिपार्टमेंट-केन्द्र शासित प्रदेश चंडीगढ़	ix) पीडीडी-जम्मू व कश्मीर

- उत्पादक स्टेशन की क्षमता : 231 मेगावाट
- परियोजना की अनुमोदित पूंजी लागत : ₹168949 लाख
- पूंजी लागत को अनुमोदित करने वाला प्राधिकारी : मिसर्स एईएनपीएल जैसे सीईआरसी की स्वतंत्र पदनामित एजेंसी
- वाणिज्यिक परिचालन की अनुसूचित तारीख : पहले से ही वाणिज्यिक परिचालन में है।
- वाणिज्यिक परिचालन की शारतविक तारीख : 04.07.2012
- वाणिज्यिक परिचालन की तारीख को पूंजी लागत : ₹189246.85 लाख

(₹ लाख में)

अ. सं.	वर्ष	वित्त वर्ष का टैरिफ	वर्ष. वार. टैरिफ जिनाका विवरण किमा जना. है.						
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	स्थायी वार्षिक प्रभार	लागू नहीं	30362.09	40837.35	40,459.77	40,698.38	40,637.03	40,438.30	40,494.07
2.	प्राथमिक उर्जा प्रभार	लागू नहीं	लागू नहीं						

- टैरिफ के निर्धारण हेतु दिए गए आवेदन की प्रति वेबसाइट [www.nhpcindia.com](http://www.nhpcindia.com) पर उपलब्ध है।
- आवेदन में निहित टैरिफ निर्धारण हेतु प्रस्तावों पर सुझाव एवं आपत्तियां, यदि कोई हो, तो सतार्थी सहित किन्ती भी व्यक्ति द्वारा आवेदन को उसकी एक प्रति के साथ सचिव, केन्द्रीय विद्युत विनियामक आयोग, तृतीय तथा चतुर्थ मंजिल, पंचसोक भवन, 38 जनपथ, नई दिल्ली-110001 को द्वारा सूचना के प्रकाशन के 30 दिनों के अंदर भेजी जा सकती है।

₹/-

(ए.के. पाण्डेय)

मुख्य अभियंता (विद्युत)  
वाणिज्यिक प्रभार

स्थान : फरीदाबाद  
तारीख : 19.08.2014

उत्पत्ता

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# The Indian EXPRESS

Wed Sep 03 2014

Dated: 02.09.2014

Registrar



## NHPC Limited

(A Government of India Enterprise)

CIN : L40101HR1975GOI032564

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

### SCHEDULE

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

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

i) PSPCL - Punjab	iv) HPSEB - Himachal Pradesh	vii) UPPCL - Uttar Pradesh
ii) TPDDL, BYPL & BRPL - Delhi	v) HPPC - Haryana	viii) JVVNL, JdVVNL & AVNVL - Rajasthan
iii) UPCL - Ultrakhand	vi) Engg. Deptt. - UT Chandigarh	ix) PDD - J&K

- Capacity of the generating station : 231 MW
- Approved capital cost of the project : ₹168949 lakh
- Authority which has approved the capital cost : M/s AEMPL i.e. designated Independent agency of CERC
- Scheduled date of commercial operation : Already in Commercial Operation
- Actual date of commercial operation : 04.07.2012
- Capital cost on the date of commercial operation : ₹199246.85 lakh
- Details of tariff: (₹ In lakh)

Sl. No.	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined						
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	30362.09	40837.35	40,459.77	40,698.38	40,637.03	40,438.30	40,494.07
2.	Primary Energy Charges	NA	Not Applicable						

10. A copy of the application made for determination of tariff is posted on the website [www.nhpcindia.com](http://www.nhpcindia.com).

11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the Secretary, Central Electricity Regulatory Commission, 3<sup>rd</sup> and 4<sup>th</sup> Floor, Chandernagore Building, 36 Janpath, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.

Place : Faridabad  
Date : 19.08.2014

sd/  
(A.K. Pandey)  
Chief Engineer (Electrical)  
Commercial Division

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# जनसत्ता

12 जनसत्ता, दिल्ली, 3 सितंबर, 2014



## एन एच पी सी लिमिटेड (भारत सरकार का उद्यम)

सीआईएन : एल40101एचधार1071जीओआई/12564

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

(विनियम 3 के कर्तार (b) के अनुसूचन में प्रकाशन हेतु)

- उपरोक्त मंचित अध्यायक ने पंजेरा-III पावर स्टेशन के लिए टैरिफ निर्धारण करने हेतु केन्द्रीय विद्युत नियामक आयोग, नई दिल्ली के समक्ष अपना आवेदन प्रस्तुत किया है।
- विद्युत उत्पादक स्टेशन के स्वामिनी राजक:

i) पीएचपीसीएल-पंजाब	ii) एचपीएनईई-डिगबल प्रदेश	iii) यूपीपीसीएल-उत्तर प्रदेश
iv) टीपीडीडीएल, बीवाईपीएल और बीआरपीएल-दिल्ली	v) एचपीसीटी-हरियाणा	vi) केन्द्रीय विद्युत बोर्ड के अधीन आने वाले अन्य एचपीसीएल-उत्तराखण्ड
vii) यूपीसीएल-उत्तराखण्ड	viii) इंडीयन विद्युत डिपार्टमेंट-केन्द्र शासित प्रदेश महाराष्ट्र	ix) टीडीसी-जम्मू व कश्मीर

- उत्पादक स्टेशन की शक्ति : 231 मेगावाट
- परिदेजान की अनुमानित पूर्ण लागत : ₹ 108949 लाख
- नूतन लागत को अनुमीत करने वाला प्राधिकारी : केन्द्रीय विद्युत बोर्ड के अध्यक्ष के अध्यक्षित एजेंसी
- परिदेजान निर्माण की अनुमानित लागत : पहले की अनुमानित परिदृश्य में है।
- परिदेजान की अनुमानित वार्षिक लागत : 64.67 ₹ करोड़
- कार्यालय के निर्माण की लागत : ₹ 50246.55 करोड़

9. टैरिफ का विवरण: (₹ लाख में)

क्र. सं.	विवरण	वर्ष	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	
1.	स्थायी कार्यकाल	₹ लाख प्रति वर्ष	2022.09	4022.05	4945.77	49850.58	20057.02	20405.55	20254.02	
2.	मासिक उर्जा ब्याज	₹ लाख प्रति वर्ष	₹ 0.00							

- टैरिफ के निर्धारण हेतु विद्युत उत्पादन की कीमतें ₹ 4.00 प्रति यूनिट [www.nhpdia.com](http://www.nhpdia.com) पर उल्लेखित हैं।
- लाभदाता के निर्धारित टैरिफ निर्धारण हेतु जालानों पर तुलनात्मक रूप से अनुमानित, यद्यपि कोई भी तो लागत की जांच नहीं की जायेगी।

आयोग, मुंबई तथा मधुपर्क भवन, नई दिल्ली-110001 को इस मामले में प्रस्ताव को 36 दिनों के अंदर लेनी पर लक्ष्य है।

स्थान : फरीदाबाद  
तारीख : 18.08.2014

(ए.के. पाण्डेय)  
मुख्य अभियंता (विद्युत)  
सांख्यिक प्र...

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 <b>NHPC Limited</b> (A Government of India Enterprise)									
CIN : L40101HR1075GOI032504 Regd. Office: NHPC Office Complex, Sector-33, Faridabad-121003 (Haryana)									
<b>SCHEDULE</b> (To be published in pursuance of Clause (d) of Regulation 3)									
1. The above named applicant has made an application before the Central Electricity Regulatory Commission, New Delhi for determination of tariff for <b>Chamera-III Power Station</b> .									
2. The beneficiaries of the generating station are stated as:									
(i) PSPCL - Punjab (j) TPDDL, BYPL & BRPL - Delhi (k) UPCL - Uttar Pradesh	(ii) HPSEB - Himachal Pradesh (l) HPPC - Haryana (m) Engg. Deptt. - UT Chandigarh								
(iii) UPPCL - Uttar Pradesh (iv) JVVNL, JdVVNL & AVVNL - Rajasthan (n) PDD - J&K									
3. Capacity of the generating station	: 231 MW								
4. Approved capital cost of the project	: ₹ 29549 lakh								
5. Authority which has approved the capital cost	: M/s AEMPL (i.e. designated Independent agency of CERC)								
6. Scheduled date of commercial operation	: Already in Commercial Operation								
7. Actual date of commercial operation	: 04.07.2012								
8. Capital cost on the date of commercial operation	: ₹ 199248.63 lakh								
9. Details of tariff:	(₹ in lakh)								
S. No.	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined						
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Fixed Charges	NA	31,566.73	41,571.16	43,429.77	44,530.53	46,437.15	48,434.53	49,404.07
2.	Primary Energy Charges	NA	Not Applicable						
10. A copy of the application made for determination of tariff is posted on the website <a href="http://www.nhpcindia.com">www.nhpcindia.com</a> .									
11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application filed by any person, including the beneficiaries before the Secretary, Central Electricity Regulatory Commission, 3 <sup>rd</sup> and 4 <sup>th</sup> Floor, Chandniok Building, 36 Janpath, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.									
		sd/- (A.K. Pandey) Chief Engineer (Electrical) Commercial Division							
Place : Faridabad									
Date : 19.08.2014									

*Handwritten signature*

जयपुर, बुधवार, 03 सितम्बर, 2014 अधिकार

# रने का संकेत



## एन एच पी सी लिमिटेड

(भारत सरकार का उद्यम)

सीआईएन : एल40101एचआर875जीओआई032564

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

अनुप्राची

(विनियम 3 के अन्तर्गत (वि) के अन्तर्गत में प्रकाशित है।)

- एनएचपीसी लिमिटेड द्वारा आयोजित प्रतियोगिता में भाग लेने वाले पाठकों के लिए टैरिफ निर्धारित करने हेतु कोटा प्रतियोगिता विनियमों के अन्तर्गत, नई दिल्ली को सम्बन्धित अगला आवेदन प्रस्तुत किया है।
- विद्युत उत्पादन स्टेशन के सम्बन्धी विवरण

i) पीएचपीसीएल-बंजारा	iv) एचपीएसईबी-हिमाचल प्रदेश	vii) यूपीपीसीएल-उत्तर प्रदेश
ii) टीपीसीपीएल, बीबाईपीएल और बीआरपीएल-दिल्ली	v) एचपीपीसी-हरियाणा	viii) जेपीपीएल, जेपीपीपीएल और एपीपीएल-राजस्थान
iii) यूपीसीएल-उत्तराखण्ड	vi) इन्जीनियरिंग डिपार्टमेंट-कन्द साहिब प्रदेश मंडीगढ़	ix) पीडीबी-जम्मू व कश्मीर

- उत्पादन स्टेशन की क्षमता : 231 मेगावाट
- परियोजना की अनुमानित पूंजी लागत : ₹168949 लाख
- पूँजी लागत को अनुमानित करने का सा प्राविधिकी : मैसर्स एईएचपीएल जेरो सीईओरसी पी एचएल परामर्श एजेंसी
- सांख्यिक परिचालन की अनुमति सार्विक : पहले से ही सांख्यिक परिचालन में है।
- सांख्यिक परिचालन की वार्षिक सार्विक : 04.07.2012
- सांख्यिक परिचालन की सार्विक को पूंजी लागत : ₹192246.85 लाख
- टैरिफ का निर्धारण : (₹ लाख में)

क्र. सं.	विवरण	युनिट	वर्षवार टैरिफ (जिनका निधारण किया जाता है)						
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	व्यक्तिगत वित्तिय प्रयोग	सागू नहीं	30362.09	40837.35	40,459.77	40,696.38	40,637.03	40,438.30	40,494.07
2.	प्राथमिक चर्चा प्रयोग	सागू नहीं	सागू नहीं						

- टैरिफ के निर्धारण हेतु लिए गए आवेदन की प्रति वेबसाइट [www.nhpcindia.com](http://www.nhpcindia.com) पर उपलब्ध है।
- आवेदन में निहित टैरिफ निर्धारण हेतु प्रस्तावों पर सुझाव एवं आपत्तियां, यदि कोई हो, तो साभायी संहित मिली की ध्यतित द्वारा आवेदन को चर्चागी एक प्रति के साथ सहित, केन्द्रीय विद्युत विनियामक आयोग, पृतीय सभा चतुर्थ मंजिल, चंदसोक भवन, 30 जनपथ, नई दिल्ली-110001 को द्वारा सूचना के प्रकाशन के 30 दिनों के अंदर भेजी जा सकती है।

(ए.के. पाण्डेय)  
 मुख्य अभियंता (विद्युत)  
 सांख्यिक प्रभाग

स्थान : फरीदाबाद  
 तारीख : 19.08.2014

14.

**Drone developers**

Website : [www.nhpcindia.com](http://www.nhpcindia.com)


**NHPC Limited**  
 (A Government of India Enterprise)

CIN : L40101HR1975GOI032564  
**Regd. Office: NHPC Office Complex, Sector-33, Faridabad-121003 (Haryana)**  
**SCHEDULE**  
 [To be published in pursuance of Clause (6) of Regulation 3]

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

i) PSPCL - Punjab	iv) HPSEB - Himachal Pradesh	vii) UPPCL - Uttar Pradesh
ii) TPDDL, BYPL & BRPL - Delhi	v) HPPC - Haryana	viii) JVVNL, JkVVNL & AVVNL - Rajasthan
iii) UPCL - Ultrakhand	vi) Engg. Deptt. - UT Chandigarh	ix) PDD - J&K
- Capacity of the generating station : 231 MW
- Approved capital cost of the project : ₹168049 lakh
- Authority which has approved the capital cost : M/s AEMPL i.e. designated Independent agency of CERC
- Scheduled date of commercial operation : Already in Commercial Operation
- Actual date of commercial operation : 04.07.2012
- Capital cost on the date of commercial operation : ₹199246.85 lakh
- Details of tariff: (₹ in lakh)

S. N.	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined						
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	30382.09	40837.36	40,459.77	40,098.38	40,637.03	40,438.30	40,494.07
2.	Primary Energy Charges	NA	Not Applicable						

- A copy of the application made for determination of tariff is posted on the website [www.nhpcindia.com](http://www.nhpcindia.com).
- The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the Secretary, Central Electricity Regulatory Commission, 3<sup>rd</sup> and 4<sup>th</sup> Floor, Chandernagore Building, 38 Janpath, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.

ed/  
**(A.K. Pandey)**  
 Chief Engineer (Electrical)  
 Commercial Division

**Place : Faridabad**  
**Date : 19.08.2014**


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## एन एच पी सी लिमिटेड

(भारत सरकार का उद्यम)

सीआईएन : एल40101 एमआर1872जीओआई022664  
 पंजीकृत कार्यालय: एनएचपीसी कार्यालय परिसर, सेक्टर-33, फरीदाबाद-121003 (हरियाणा)  
 अनुसूची  
 (विनियम 3 के क्लॉज (6) के अनुसंधान में प्रकाशन हेतु)

- उपरोक्त नामित आवेदन ने रागरा-III गावर स्टेशन के लिए टैरिफ निर्धारित करने हेतु फंन्धीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष अपना आवेदन प्रस्तुत किया है।
- विद्युत उत्पादक स्टेशन के लागतों राज्य:

i) पीएसपीसीएल-पंजाब	iv) एमपीएसईबी-डिमाचल प्रवेश	vii) यूपीपीसीएल-उत्तर प्रदेश
ii) टीपीसीपीएल, बीगाईपीएल और बीआरपीएल-दिल्ली	v) एमपीसीसी-हरियाणा	viii) ओकेवीएनएल, नेडीवीवीएनएल और एपीपीएनएल-राजस्थान
iii) यूपीसीएल-उत्तराखण्ड	vi) इजीपिगियरिंग डिपार्टमेंट-केंद्र गारिहा प्रवेश चंडीगढ़	ix) पीडीडी-ताम्रू म कर्णौर

- उत्पादक स्टेशन की क्षमता : 231 मेगावाट
- परियोजना की अनुमोदित पूंजी लागत : ₹ 168940 लाख
- पूंजी लागत को अनुमोदित करने वाला प्राधिकारी : बिसेस एडीएनपीएल जैसे सीईआरसी की स्वतंत्र सदनगित एजेंसी
- याणिज्यिक परिचालन की अनुसूचित तारीख : पहले से ही याणिज्यिक परिचालन में है।
- वाणिज्यिक परिचालन की वास्तविक तारीख : 04.07.2012
- वाणिज्यिक परिचालन की तारीख को पूंजी लागत : ₹ 199240.85 लाख
- टैरिफ का नियंत्रण : (₹ लाख में)

क्र.	जल विद्युत उत्पादक स्टेशन	गत वर्ष की टैरिफ	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	स्वामी वापिक प्रमार	सागु नदी	30362.00	40837.35	40,458.77	40,808.38	40,637.03	40,438.30	40,494.07
2	प्रामिक उर्जा प्रमार	सागु नदी	सागु नदी						

- टैरिफ के निर्धारण हेतु रिपु नए आवेदन की प्रति ईमेल से [www.nbbeindia.com](http://www.nbbeindia.com) पर उपलब्ध है।
- आवेदन में निहित टैरिफ निर्धारण हेतु प्रस्तावों पर सुझाव एवं आशिया, यदि कोई हो, तो लगभगी सहित किसी भी व्यक्ति द्वारा आवेदक को उसकी एक प्रति के साथ सहित, फंन्धीय विद्युत विनियामक आयोग, पुरीय तथा धनुर्वा मण्डल, पंद्दलोक भवन, उर, सेक्टर-33, फरीदाबाद-121003 को इस सूचना के प्रकाशन के 30 दिनों के अंदर भेजी जा सकती है।

ह/-  
(एके. पाण्डेग)  
मुख्य निर्माता (विद्युत)  
याणिज्यिक प्रभाग

स्सन : फरीदाबाद  
तारीख : 10.08.2014

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DEHRADUN | WEDNESDAY | SEPTEMBER 3, 2014

persons in the region require the official concerned.

## NHPC Limited

(A Government of India Enterprise)

CIN : L40101HR1975GOI032564

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

**SCHEDULE**

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

1. The above named applicant has made an application before the Central Electricity Regulatory Commission, New Delhi for determination of tariff for **Chemera-III Power Station**.

2. The beneficiaries of the generating station are states of:

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

3. Capacity of the generating station : 231 MW

4. Approved capital cost of the project : ₹168949 lakh

5. Authority which has approved the capital cost : M/s AEMPL i.e. designated Independent agency of CERC

6. Scheduled date of commercial operation : Already in Commercial Operation

7. Actual date of commercial operation : 04.07.2012

8. Capital cost on the date of commercial operation : ₹189246.85 lakh

9. Details of tariff: (₹ in lakh)

Sl. No.	Particulars	Tariff	Tariff rates (₹/kWh) subject to be determined						
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	30362.09	40837.35	40,459.77	40,898.38	40,637.03	40,438.30	40,494.07
2.	Primary Energy Charges	NA	Not Applicable						

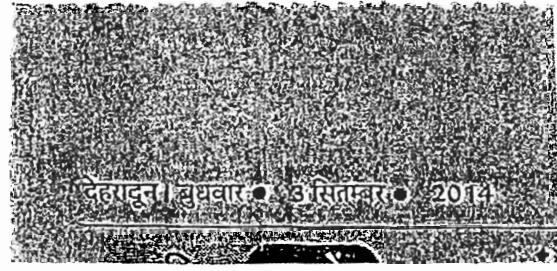
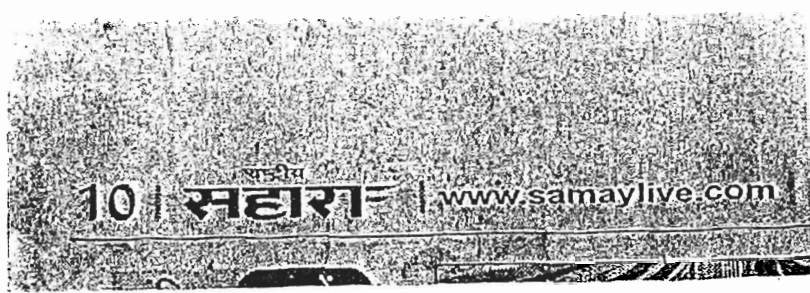
10. A copy of the application made for determination of tariff is posted on the website [www.nhpcindia.com](http://www.nhpcindia.com).


11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the **Secretary, Central Electricity Regulatory Commission, 3<sup>rd</sup> and 4<sup>th</sup> Floor, Chandernagore Building, 36 Janpath, New Delhi-110001** with a copy to the applicant within 30 days of publication of this notice.

sd/-  
(A.K. Pandey)  
Chief Engineer (Electrical)  
Commercial Division

Place : Faridabad  
Date : 19.08.2014

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**एन एच पी सी लिमिटेड**  
 (भारत सरकार का उद्यम)

**चीफ़ ऑफ़िस : एन एच पी सी लिमिटेड, एन एच पी सी कॉम्प्लेक्स, फ्लोर-33, कर्तव्यालय-121003 (हरियाणा)**  
**अनुपत्री**  
 विधिवत 3 के ब्लॉक (6) के अनुसरण में प्रकाशन हेतु।

1. पर्यवेक्षण गांवित आवेदन में चयन-पत्रों का वारंट इटेंशन के लिए टेंडर निविदा करने हेतु केन्द्रीय विद्युत निगम (एन एच पी सी) द्वारा जारी किए गए आवेदन प्रस्ताव किताब है।  
 2. विद्युत उत्पादन स्टेशन के सामग्री का स्वरूप:

I) एन एच पी सी एल-पंजाब	II) एन एच पी सी-हरियाणा	III) एन एच पी सी-उत्तर प्रदेश
IV) एन एच पी सी-हरियाणा	V) एन एच पी सी-उत्तर प्रदेश	VI) एन एच पी सी-उत्तर प्रदेश
VII) एन एच पी सी-उत्तर प्रदेश	VIII) एन एच पी सी-उत्तर प्रदेश	IX) एन एच पी सी-उत्तर प्रदेश

3. उत्पादन स्टेशन की क्षमता: 221 मेगावाट  
 4. परियोजना की अनुमानित पूर्ण लागत: ₹ 5089.40 लाख  
 5. पूर्ण लागत को अनुमानित करने वाला प्राधिकारी: किस्त एडवेंचर प्राइवेट लिमिटेड (एन एच पी सी) का कर्तव्य  
 6. प्राथमिक परियोजना की अनुमानित शुरुआत: पहले की ही प्राथमिक परियोजना में है।  
 7. प्राथमिक परियोजना की वास्तविक शुरुआत: 04.07.2012  
 8. प्राथमिक परियोजना की शुरुआत को पूर्ण लागत: ₹ 190286.85 लाख  
 9. टेंडर का विवरण: (ए संलग्न है)

क्र.सं.	विवरण	एन एच पी सी-उत्तर प्रदेश	एन एच पी सी-हरियाणा	एन एच पी सी-उत्तर प्रदेश	एन एच पी सी-उत्तर प्रदेश	एन एच पी सी-उत्तर प्रदेश	एन एच पी सी-उत्तर प्रदेश	
1.	एन एच पी सी-उत्तर प्रदेश	31,982.09	4,067.33	40,458.77	40,608.38	40,607.03	40,433.30	
2.	एन एच पी सी-उत्तर प्रदेश	साफ़ नहीं						40,484.01

10. टेंडर के निर्माण हेतु दिए गए आवेदन की प्रती वेबसाइट [www.nhpcindia.com](http://www.nhpcindia.com) पर उपलब्ध है।  
 11. आवेदन में निहित टेंडर निविदा हेतु प्रस्तावी पर चुनाव एवं आपूर्ति, यदि कोई भी, को सामग्री संबंधित किसी भी व्यक्ति द्वारा आवेदन की उरारी एक प्रति के साथ सहित, केन्द्रीय विद्युत निगम (एन एच पी सी) द्वारा जारी किए गए आवेदन प्रस्ताव, एन एच पी सी, कर्तव्यालय-121003 को द्वारा प्रेषित की प्रस्ताव को 30 दिनों के अंदर भेजी जा सकती है।

(ए.के. सक्सेन)  
 मुख्य अधिकारी (विद्युत)  
 प्राथमिक प्रभाग


स्थान : कर्तव्यालय  
 तारीख : 12.08.2014

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# the NORTHLINES

JAMMU | WEDNESDAY | SEPTEMBER 3, 2014

Place : Faridabad Date : 19.08.2014 Chief Engineer (Electrical), Comm. Division



## NHPC Limited

(A Government of India Enterprise)

CIN : LA0101HR1975GOI032564

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

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

1. The above named applicant has made an application before the Central Electricity Regulatory Commission, New Delhi for determination of tariff for Chamara-II Power Station.

2. The jurisdictions of the generating station are states of:

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

3. Capacity of the generating station : 221 MW

4. Approved capital cost of the project : ₹108949 lakh

5. Authority which has approved the capital cost : M/s AEMPL i.e. designated independent agency of CERC

6. Scheduled date of commercial operation : Already in Commercial Operation

7. Actual date of commercial operation : 04.07.2012

8. Capital cost on the date of commercial operation : ₹199246.85 lakh

9. Details of tariff: (₹ in lakh)

Sl. No.	Hydro Power Generating Station	Tariff for the previous year	Year-wise tariff sought to be determined						
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Annual Fixed Charges	NA	30262.00	40837.35	40,459.77	40,699.36	40,637.03	40,458.30	40,104.07
2.	Primary Energy Charges	NA	Not Applicable						

10. A copy of the application made for determination of tariff is posted on the website [www.nhpcindia.com](http://www.nhpcindia.com).

11. The suggestions and objections, if any, on the proposals for determination of tariff contained in the application be filed by any person, including the beneficiary before the Secretary, Central Electricity Regulatory Commission, 3<sup>rd</sup> and 4<sup>th</sup> Floor, Chandertok Building, 36 Jangpeth, New Delhi-110001 with a copy to the applicant within 30 days of publication of this notice.

ed/-  
(A.K. Pandey)  
Chief Engineer (Electrical)  
Commercial Division

Place : Faridabad Date : 19.08.2014

Northline

3

Am

# Daily ROSHNI

Srinagar

Volume 72 Issue No 222 Wednesday, September 03, 2014 Pages 8 ₹2/- Back Page

اکا ط کہ اگر مد ایتنگا  
 لے جھڑا اور کاکا چھمبہ لگا ٹک لہ زخ کشکرا

ہو جوں نارت سے یہ اروا ہائی پیدا رہے مرے ورت رہا ہے۔



## این ایچ پی سی لمیٹڈ (حکومت ہند کا ایک انٹر برائن)

CIN : L40101HR1975GOI032584

این ایچ پی سی لمیٹڈ، سکٹر 33، ٹریڈ آر 121003 (ہرات)

ریگسٹریشن 3 کی شیٹ (8) کے حوالے سے شائع کیا گیا ہے۔

- 1۔ درج بالا درخواست گزار نے نمبر 111 اور شیٹ کیلئے بحوف کا تین کرنے کی خاطر سنٹرل ایگزیکٹو ریگولیٹری کمیشن کی مدد سے درخواست کی ہے۔
- 2۔ ریگسٹریشن کے مستند ہونے والے رہائش ہیں۔

(VI) این ایچ پی سی ایئر ٹریڈنگ	(VII) این ایچ پی سی ایئر ٹریڈنگ	(VIII) این ایچ پی سی ایئر ٹریڈنگ	(IX) این ایچ پی سی ایئر ٹریڈنگ
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- 3۔ ریگسٹریشن کی کاپی
- 4۔ ریگسٹریشن کی کاپی
- 5۔ ریگسٹریشن کی کاپی
- 6۔ ریگسٹریشن کی کاپی
- 7۔ ریگسٹریشن کی کاپی
- 8۔ ریگسٹریشن کی کاپی
- 9۔ ریگسٹریشن کی کاپی

(دوبہ کیوں میں)

سال	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	30362.09	40837.35	40,459.77	40,698.38	40,637.03	40,438.30
2	لاگو نہیں	لاگو نہیں	لاگو نہیں	لاگو نہیں	لاگو نہیں	لاگو نہیں

10۔ بحوف کا تین کرنے کے لئے این ایچ پی سی کی ویب سائٹ <http://www.nhpcindia.com> یا <http://talf-pellions.htm> پر درخواست کی کاپی لیا جانے لگی ہیں۔

11۔ درخواست میں بحوف کا تین کرنے کے مستند ہونے پر کوئی تجویز یا اعتراض ہو تو کوئی کسی فرد و مشمول استنادہ کرنے والے ریگولیٹری سنٹرل ایگزیکٹو ریگولیٹری کمیشن، 3 اور 4 منزل، چندر لوک بلاک 36 جن پتہ، نئی دہلی 110001 کو 30 دنوں کے اندر اندر اس نوٹس کے شائع ہونے کے روزانہ کر سکتے ہیں۔ اور اس کی کاپی درخواست دہندہ کو روانہ کرنی ہوگی۔

تاریخ: 19-08-2014

# INVOICE



**NIRMAN**  
**ADVERTISING**  
**PVT. LIMITED**  
(Accredited to I.N.S.I)

The Public Relation Officer,  
 NHPC Limited,  
 NHPC Office Complex, Sector-33,  
 Faridabad - 121 003

1, Link Road, Jangpura Extension,  
 New Delhi - 110 014.  
 Tel: 24328510/11. Fax : 24328517  
 PAN No. : AAACN 2983L

**Invoice No : 1001**      **Dated: 01.10.14**      Caption : **Schedule Notice**  
 Order No. Thru email      Date :

Publication	Edition/s	Date	Size		Space(scm)	Rate (INR)	Amount (INR)
			W	H			
Business Standard Eng+Hindi	Lucknow	03.09.14	8	12	96.00	190.00	18,240.00
Roshni Urdu	Srinagar	03.09.14	8	12	96.00	225.00	21,600.00
Tribune + Dainik Tribune	Chandigarh	03.09.14	8	12	96.00	874.00	83,904.00
Indian Express + Janasatta	Delhi	03.09.14	8	12	96.00	868.00	83,328.00
The Times Of India	Jaipur	03.09.14	8	12	96.00	230.00	22,080.00
Rashtriya Sahara	Dehradun	03.09.14	8	12	96.00	400.00	38,400.00
Pioneer	Dehradun	03.09.14	8	12	96.00	350.00	33,600.00
Northline	Jammu	03.09.14	8	12	96.00	150.00	14,400.00
Ajit	Jalandhar	03.09.14	8	12	96.00	405.00	38,880.00
Adhikar	Jaipur	03.09.14	8	12	96.00	200.00	19,200.00
Himachal Times Eng+Hindi	Shimla	03.09.14	8	12	96.00	175.00	16,800.00

**CIN No: U74899DL1994PTC063868P**

**Pre-receipted**

Total	390,432
Service Tax @ 1.8% (Rounded off)	7,028
2% Education Cess on S. Tax	141
1% Higher Education Cess on S. Tax	70
<b>Net Payable (Rounded off)</b>	<b>397,671</b>

**for Nirman Advtg. P.Ltd**

Amount :  
**₹ Three Lacs Ninety Seven Thousand Six Hundred & Seventy One only.**

1. Remittance should be made through crossed Cheque/DD only, payable at New Delhi
2. 24% Interest will be charged on all amount remaining unpaid after 15 days of submission of bill.
3. All disputes subject to the jurisdiction of Delhi Courts.

**Bank Name & Branch - State Bank Of India , Defence Colony , New Delhi.**  
**Current Account No. 30420238932 MICR Code - 110002034 RTGS / NEFT IFSC Code - SBIN0007196**  
**2231-2241**

E&O.E.

Prepared By

Checked By

**Rate of TDS u/s 194c for Advtg. Agencies : 2%**

Service Tax Regn no. - AAACN2983LST002 Under Category Advertising Services

20.

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PETITION NO. \_\_\_\_ /GT/2018

**Tariff Petition for determination of final tariff  
for the period 2014-2019 in respect of  
Chamera-III Power Station**

**एनएचपीसी लिमिटेड**

(भारत सरकार का उद्यम)

**NHPC Limited**

(A Govt. of India Enterprise)

**Volume-II**



COMMERCIAL DIVISION

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

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# **Annexure-IX**



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

**BALANCE SHEET AS ON**  
**31<sup>st</sup> MARCH 2015**

**NHPC LIMITED**Name of the Unit : **CHAMERA-III POWER STATION****BALANCE SHEET AS ON 31ST MARCH, 2015**

(Amount in Rupees)

PARTICULARS	Note No.	As at 31st March, 2015	As at 31st March, 2014
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) SHAREHOLDERS' FUNDS</b>			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	2584577269	785415752
<b>(2) NON-CURRENT LIABILITIES</b>			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	447075	163700
(d) Long Term Provisions	7	-	-
<b>(3) CURRENT LIABILITIES</b>			
(a) Trade Payables	8	19621147	12789402
(b) Other Current Liabilities	9	162093532	340002164
(c) Short Term Provisions	7	245162882	251639068
(4) FUND FROM C.O.	2A	14260601114	16826301950
<b>TOTAL</b>		<b>17272503019</b>	<b>18216312036</b>
<b>ASSETS</b>			
<b>(1) NON-CURRENT ASSETS</b>			
(a) Fixed Assets			
(i) Tangible Assets	10.1	16815867456	17753048917
(ii) Intangible Assets	10.2	175327020	181886197
(iii) Capital Work In Progress	11.1	76148096	69371814
(iv) Intangible Assets under development	11.2	-	-
(b) Non Current Investments	12	-	-
(c) Long Term Loans and Advances	13	54043362	53144481
(d) Other Non Current Assets	14.1	-	-
<b>Sub-total</b>		<b>17121385934</b>	<b>18057451409</b>
(e) Non Current Assets - Regulatory Assets	14.2	-	-
<b>TOTAL</b>		<b>17121385934</b>	<b>18057451409</b>
<b>(2) CURRENT ASSETS</b>			
(a) Current Investments	15	-	-
(b) Inventories	16	32994502	37707871
(c) Trade Receivables	17	-	-
(d) Cash & Bank Balances	18	204899	3582722
(e) Short Term Loans and Advances	13	116342473	114738385
(f) Other Current Assets	19	1575211	2831649
<b>TOTAL</b>		<b>17272503019</b>	<b>18216312036</b>

Significant Accounting Policies 1  
 Other Explanatory Statements to Accounts 29

Note 1 to 29 form integral part of the Accounts

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



For M/s S.N.Nanda & Co.  
 Chartered Accountants,  
 (FR No 000685N)

Place: *Muzaffarpur*  
 Date: *27/4/15*

CA S.N. NANDA  
 Partner  
 Membership No. 005909

*Prashant Kaul*  
 Prashant Kaul  
 General Manager

*D C Choudhury*  
 D C Choudhury  
 Sr. Manager (F)

*Accounts officer(F)*  
 Accounts officer(F)



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

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

(Amount in Rupees)

	Note No.	For the year ended 31st March, 2015	For the year ended 31st March, 2014
<b>INCOME</b>			
i) Revenue from Operations	20	5308579454	3491750600
ii) Other Income	21	40950624	110632803
<b>TOTAL REVENUE</b>		<b>5349530078</b>	<b>3602383403</b>
<b>EXPENDITURE</b>			
i) Generation, Administration and Other Expenses	22	260266219	234424694
ii) Employee Benefits Expense	23	505254735	558036530
iii) Finance Cost	24	982244884	1005688448
iv) Depreciation & Amortization Expense	25	1018359589	1022892037
<b>TOTAL EXPENDITURE</b>		<b>2766125427</b>	<b>2821041709</b>
<b>Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax</b>		<b>2583404651</b>	<b>781341694</b>
Prior Period Items (net)	26	(1172618)	(2198994)
<b>Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax</b>		<b>2584577269</b>	<b>783540688</b>
Exceptional items		-	-
<b>Profit before extraordinary items, Rate Regulated Activities and Tax</b>		<b>2584577269</b>	<b>783540688</b>
Extraordinary items		-	-
<b>Profit before Rate Regulated Activities (RRA) and Tax</b>		<b>2584577269</b>	<b>783540688</b>
Rate Regulatory Income / (Expenses)		-	-
<b>PROFIT BEFORE TAX</b>		<b>2584577269</b>	<b>783540688</b>
<b>Tax Expenses</b>	<b>27</b>		
i) Current Tax		-	-
ii) Adjustments relating to earlier periods		-	-
iii) Deferred Tax		-	-
<b>Total Tax Expenses</b>		<b>-</b>	<b>-</b>
<b>Profit for the period from continuing operations</b>		<b>2584577269</b>	<b>783540688</b>
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
<b>Profit from discontinuing operations after tax</b>		<b>-</b>	<b>-</b>
<b>Profit for the year</b>		<b>2584577269</b>	<b>783540688</b>

Other Explanatory Statements to Accounts 29

Note 1 to 29 form integral part of the Accounts

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



For M/s S.N.Nanda & Co.  
Chartered Accountants,  
(FR No 000685N)

Prashant Kaul  
General Manager

D C Choudhury  
Sr. Manager (F)

CA S.N. NANDA  
Partner  
Membership No. 005909

Accounts officer(F)

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**Note No. 1 – Significant Accounting Policy****1.1 BASIS OF PREPARATION**

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

**1.2 USE OF ESTIMATES**

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

**2 FIXED ASSETS****2.1 TANGIBLE ASSETS**

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

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

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

**2.2 INTANGIBLE ASSETS**

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

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

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

### 2.3 CAPITAL WORK IN PROGRESS

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

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

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

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

### 3. MACHINERY SPARES

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

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

- (b) Written Down Value (WDV) of spares is charged off to Statement of Profit & Loss in the year in which such spares are replaced in place of retrieved spares, provided the spares so retrieved do not have any useful life. Similarly, value of such spares, procured & replaced in place of retrieved spares, is charged off to Statement of Profit & Loss in that year itself, provided spares so retrieved do not have any useful life.
- (c) When the useful life of the related fixed asset expires and asset is retired from active use, such spares are valued at net book value or net realizable value whichever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.

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

#### 4. RATE REGULATED ACTIVITIES

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

#### 5. DEPRECIATION & AMORTISATION

- 5.1 Depreciation on additions to /deductions from tangible assets during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- 5.2.1 Depreciation on tangible assets of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.

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- 5.2.2 Depreciation on tangible assets of other than Operating Units of the company is charged on straight-line method to the extent of 90% of the cost of asset following the rates as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.
- 5.2.3 Depreciation in respect of following assets is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
- (i) Construction Plant & Machinery
  - (ii) Computer & Peripherals
- 5.2.4 Temporary erections are depreciated fully (100%) in the year of acquisition / capitalization by retaining Re. 1/- as WDV.
- 5.3 Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.
- 5.4 Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.
- 5.5 Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, , whichever is earlier, starting from the year in which it is acquired.
- 5.6 Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project.
- 5.7.1 Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified by CERC, vide Tariff Regulation 2014.
- 5.7.2 Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.
- 5.8 Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC Regulations for such assets, whichever is higher.
- 5.9 Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated





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

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

## 6. INVESTMENTS

- 6.1 Long term Investments are carried at cost. Provision for diminution is made to recognise a decline, other than temporary, in the value of such investments.
- 6.2 Current Investments are valued at lower of cost and fair value determined on an individual investment basis.

## 7. INVENTORIES

- 7.1 Stores & Spares are valued at cost, determined on weighted average basis, or net realizable value whichever is lower.
- 7.2 Diminution in the value of obsolete, unserviceable and surplus stores and spares, identified on a systematic basis, is provided in the accounts.

## 8. FOREIGN CURRENCY TRANSACTIONS

- 8.1 Transactions in foreign currency are initially recorded at exchange rates prevailing on the date of transaction. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the exchange rate prevailing on the Balance Sheet date.
- 8.2 Exchange differences are recognised as income & expenses in the period in which they arise in Statement of Profit & Loss in case of operational stations and to EDC in case of projects under construction. However, exchange differences in respect of liabilities relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to 01/04/2004 are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress.

## 9. EMPLOYEE BENEFITS

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



- 9.2 Company contribution paid/payable during the year to Employees Defined Contribution Superannuation Scheme for providing pension benefits and Provident Fund scheme is accounted for and paid to respective funds which are administered through separate trusts.
- 9.3 The liability for retirement benefits of employees in respect of Gratuity is ascertained at the year end on the basis of actuarial valuation and paid to the Gratuity trust.
- 9.4 The liability for leave benefits (including compensated absences), post retirement medical benefits, allowance on retirement/death and memento on superannuation to employees is ascertained at the year end on the basis of actuarial valuation.

## 10. REVENUE

- 10.1 (a) Sale of energy is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards income tax are accounted for on year to year basis.
- (b) Incentives/Disincentives are recognised as per tariff notifications. In case of Power Station where tariffs have not been notified, incentives are recognized provisionally on assessment of the likelihood of acceptance of the same.
- (c) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.
- (d) Advance against depreciation considered as deferred income in earlier years is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.
- 10.2 Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".



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

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

#### 11. MISCELLANEOUS

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

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

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

#### 12. BORROWING COST

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

#### 13. TAXES ON INCOME

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

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

#### 14. IMPAIRMENT OF ASSETS

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

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

#### 15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

#### 16. CASH FLOW STATEMENTS

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



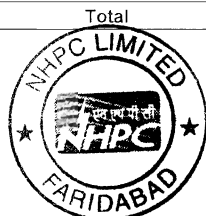
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PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
..... NIL .....		

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

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
FUNDS FROM CORPORATE OFFICE	17611717702	18385462956
C.O.(FDB)	(4132203759)	(2037322622)
IUT Closing Entries	-	-
L.O. MUMBAI	676590	-
L.O. LUCKNOW	-	-
RO-JAMMU	1701	20382
LO-BANIKHET	69124648	100836693
LO-KOLKATA	38469	-
LO-CHANDIGARH	32662	226616
RO-ITANAGAR	-	-
RO-SILIGURI	-	-
LO-DEHRADUN	-	-
BAIRASIUL	17860	(360814)
LOKTAK	325340	-
SALAL	(3165)	-
TANAKPUR	-	-
CHAMERA-I	1995923	715407
URI - I	(821852)	(399)
RANGIT	-	-
CHAMERA-II	307710	429817
DULHASTI	(222059)	1910
DHAULIGANGA-I	-	(357734)
TEESTA-V	-	1136400
CHAMERA-III	-	-
CHUTAK	(3001)	(4048)
TLDP-III	-	-
PARBATI -II	448921	66611
PARBATI-III	231	-
SEWA-II	268209	454727
URI - II	(170952)	-
KISHANGANGA	58748	(1719)
BURSUR	(4939)	(234648)
NIMMO BAZGO	(14588)	(55097)
TLDP-IV	-	-
TEESTA-IV	-	-
SUBANSARI LOWER	47	(1507)
DIBANG	-	(439792)
TAWANG I & II	-	(1009)
KOTLIBHEL 1A	46757	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	-	-
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	-
RE-SRINAGAR	-	-
RE-LEH	-	-
RE-BHUVNESWAR	153988	-
RE-JAMMU	-	-
RE-CHATIS	-	-
RE- PURULIA	-	-
RE-PATNA	-	33478
PORT BLAIR	-	-
BRRP	-	-
CHEQUE PAID ACCOUNT	215563000	263200000
CHEQUE COLLECTED ACCOUNT	(14008815)	(3628095)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	307851441	80979131
CENTRALIZED VENDOR PAYMENT ACCOUNT	199424297	35145306
<b>Total</b>	<b>14260601114</b>	<b>16826301950</b>



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PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
<b>Capital Reserve</b>	-	-
<b>Capital Redemption Reserve</b>	-	-
<b>Securities Premium Account</b>	-	-
<b>General Reserve</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
Less: Utilised for buy back during the year	-	-
Less: Transfer to Capital Redemption Reserve	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Bond Redemption Reserve</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Self Insurance Fund</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
Less: - Adjustment on account of Claim	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Corporate Social Responsibility Fund</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Research &amp; Development Fund</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Surplus *</b>	2584577269	785415752
<b>Total</b>	2584577269	785415752
<b>* Surplus</b>		
Profit for the Year as per Statement of Profit and Loss	2584577269	783540688
Adjustment arising out of transition provisions for recognising Rate Regulated Assets	-	-
Balance brought forward	-	-
<b>Add:</b>		
Amount Written Back From Bond Redemption Reserve	-	-
Write Back From Capital Reserve	-	-
Write Back From Other Reserve	-	-
Amount Utilised From Self Insurance Fund	-	1875064
Tax On Dividend Write Back	-	-
Write Back From Corporate Social Responsibility Fund	-	-
Write Back From Research & Development Fund	-	-
<b>Balance available for Appropriation</b>	2584577269	785415752
<b>Less:</b>		
Transfer to Bond Redemption Reserve	-	-
Transfer to Self Insurance Fund	-	-
Transfer to Corporate Social Responsibility Fund	-	-
Transfer to Research & Development Fund	-	-
<b>Dividend :</b>		
- Interim	-	-
- Proposed	-	-
<b>Tax on Dividend</b>		
- Interim	-	-
- Proposed	-	-
<b>Balance carried forward</b>	2584577269	785415752



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

Note no. DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
<b>Deferred Tax Liability</b>		
Depreciation		
Less: Deferred Tax Assets		
Provision for doubtful debts, inventory and others		
Provision for employee benefit schemes		
Deferred Tax Liability	-	-
Less: Recoverable	-	-
<b>Deferred Tax Liability (Net)</b>	-	-
<b>Explanatory Note: -</b>		
In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Act, 2013, Rs. NIL (Corresponding previous year Rs. NIL) has been created as deferred tax liability during the period ended on 31.12.2014.		

Note no. OTHERS LONG TERM LIABILITIES

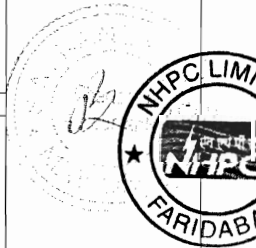
(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
<b>a) Trade Payables</b>						
<b>Others</b>						
Deposits/ retention money	6245417	5798342	447075	7987366	7823666	163700
Income received in advance	-	-	-	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation	-	-	-	-	-	-
	<b>6245417</b>	<b>5798342</b>	<b>447075</b>	<b>7987366</b>	<b>7823666</b>	<b>163700</b>

Note no. PROVISIONS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Long Term	Short Term	Total	Long Term	Short Term	Total
<b>a) PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)</b>						
<b>i) Provision for leave encashment</b>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	25349473	-	-	22655785	-
Amount used during the year/period	-	25349473	-	-	22655785	-
Amount reversed during the year/period	-	-	-	-	-	-
<b>Closing Balance</b>	-	-	-	-	-	-
<b>ii) Provision for REHS</b>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	520316	-	-	323925	-
Amount used during the year/period	-	520316	-	-	323925	-
Amount reversed during the year/period	-	-	-	-	-	-
<b>Closing Balance</b>	-	-	-	-	-	-



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iii)	<b>Provision for TTA (Baggage Allowance on Retirement)</b>				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	325322	-	77046
	Amount used during the year/period	-	325322	-	77046
	Amount reversed during the year/period	-	-	-	-
	<b>Closing Balance</b>	-	-	-	-
iv)	<b>Provision for Memento</b>				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	95000	-	160000
	Amount used during the year/period	-	95000	-	160000
	Amount reversed during the year/period	-	-	-	-
	<b>Closing Balance</b>	-	-	-	-
v)	<b>Others</b>				
	<b>Provision for Wage Revision</b>				
	As per last Balance Sheet	-	5541778	-	5664465
	Additions during the year/period	-	714959	-	(122687)
	Amount used during the year/period	-	1168718	-	-
	Amount reversed during the year/period	-	-	-	-
	<b>Closing Balance</b>	-	<b>5088019</b>	-	<b>5541778</b>
	Less: Advance paid	-	5088019	-	5541778
	<b>Closing Balance (Net of advance)</b>	-	-	-	-
vi)	<b>Provision for Performance Related Pay/Incentive</b>				
	As per last Balance Sheet	-	16952795	-	18508317
	Additions during the year/period	-	23699938	-	16952795
	Amount used during the year/period	-	14053868	-	18231026
	Amount reversed during the year/period	-	2898927	-	277291
	<b>Closing Balance</b>	-	<b>23699938</b>	<b>23699938</b>	<b>16952795</b>
vii)	<b>Provision for Superannuation /Pension Fund</b>				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	<b>Closing Balance</b>	-	-	-	-
b)	<b>Provision for Taxation</b>				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount adjusted during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	<b>Closing Balance</b>	-	-	-	-
c)	<b>Provision for Proposed Dividend</b>				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	<b>Closing Balance</b>	-	-	-	-
d)	<b>Tax on Proposed Dividend</b>				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	<b>Closing Balance</b>	-	-	-	-



PARTICULARS		As at 31st March, 2015		As at 31st March, 2014	
e)	<b>Provision For Tariff Adjustment</b>				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	<b>Closing Balance</b>	-	-	-	-
f)	<b>Provision For Committed Capital Expenditure</b>				
	As per last Balance Sheet	-	232737362	-	281624518
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	11437000	-	48887156
	Amount reversed during the year/period	-	-	-	-
	<b>Closing Balance</b>	-	<b>221300362</b>	<b>221300362</b>	<b>232737362</b>
g)	<b>Provision - Others</b>				
	As per last Balance Sheet	-	1948911	-	1899359

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Additions during the year/period	959290		-	106321	
Amount used during the year/period	155984		-	56769	
Amount reversed during the year/period	2589635		-	-	
Closing Balance	-	162582	162582	-	1948911
					1948911
<b>Total</b>	-	245162882	245162882	-	251639068
					251639068

**Explanatory Note: -**

1) Provision of Rs. 0.51 Crore (Cumulative provision Rs. 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 as the matter is subjudiced. The said amount is already stands paid to the employees and shown as "Advance Paid".

2) Out of provisions under group Provision - Others, an amount of Rs. NIL (Previous period Rs. 0.10) stands deposited under protest and is appearing under the head "Deposits" in Note No. 13 - Loans and Advances.

**Note no. 8. TRADE PAYABLE** (Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
For goods and services	19621147	12789402
<b>Total</b>	<b>19621147</b>	<b>12789402</b>

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

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Current maturities of long term debt (Refer Note no. 4)	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Unpaid dividend	-	-
Liability against capital works/supplies	152944372	310317289
Deposits/ retention money	5798342	7823666
Due to Subsidiaries	-	-
Unspent amount of deposit/agency	-	-
Bond application money	-	-
Statutory dues payables	1646635	17545502
Liabilities toward Self Insurance Fund	-	-
Other liabilities	1704183	4315707
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
<b>Total</b>	<b>162093532</b>	<b>340002164</b>



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Sl. No.	PARTICULARS	Linkage	Additions		Deductions		Other Adjustments	31-03-2015	04-2014	For the Period	Adjustments	31-03-2015	31-03-2015	31-03-2014
			01-04-2014	IUT	Others	IUT								
i)	Land – Freehold	410101	25631279	0	61625358	0	0	87256637	0	0	0	0	87256637	25631279
ii)	Land – Leasehold	410111	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	4102	296538828	0	283936	0	0	296822764	20855360	11982105	0	32837465	263985299	275683468
iv)	Buildings	4103	1179639861	0	526040	0	997649	1179168252	83423775	39130533	0	122554308	1056613944	1096216086
v)	Railway sidings	4105	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical	4106	12970671428	0	1218917	0	766597	12971123748	1208497218	684770523	176926	1893444667	11077679081	11762174210
vii)	Generating Plant and machinery	4107	4980944418	0	4476423	0	13677601	4971743240	463796808	262780742	-4496039	722081511	4249661729	4517147610
viii)	Plant and machinerySub station	4108	4914065	0	737750	0	0	5651815	122665	290130	0	412795	5239020	4791400
ix)	Plant and machineryTransmission lines	4109	7374935	0	1405623	0	0	8780558	779627	482718	0	1262345	7518213	6595308
x)	Plant and machinery Others	4110	10816334	0	4096742	0	0	14913076	1022968	712751	0	1735719	13177357	9793366
xi)	Construction Equipment	4111	4822153	0	635868	0	0	5458021	1034498	744765	0	1779263	3678758	3787655
xii)	Water Supply System/Drainage and	4112	17244517	0	0	0	0	17244517	1129319	650064	0	1779383	15465134	16115198
xiii)	Electrical installations	4114	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	4115	11151051	0	1747555	0	60461	12838145	1287540	867882	-330265	1825157	11012988	9863511
xv)	Aircraft/ Boats	4116	0	0	0	0	0	0	0	0	0	0	0	0
xvi)	Furniture and fixture	4117	9423692	0	151573	40500	11553	9523212	1044818	676590	-6856	1714552	7808660	8378874
xvii)	Computers	4118	4793800	80850	8855666	89486	2133530	11507300	1491139	1463064	6386367	9340570	2166730	3302661
xviii)	Communication Equipment	4119	1389734	0	0	0	0	1389734	244552	139524	0	384076	1005658	1145182
xix)	Office Equipments	4120	5437150	0	528893	21673	42582	5901788	768598	444265	-15733	1197130	4704658	4668552
xx)	Research and Development	4121	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	4125	8928565	0	1970745	0	27143	10872167	1176612	805675	-1081	1981206	8890961	7751953
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4128	1445863	0	216398	1	29812	1632448	1443259	195830	-9270	1629819	2629	2604
Total			19541167673	80850	88477487	151660	17746928	19611827422	1788118756	1006137161	1704049	2795959966	16815867456	17753048917
Previous year			19357479878	41363	248456143	390866	64418845	19541167673	770774147	1012318843	5025766	1788118756	17753048917	18586705731

(Amount in Rupees)

NOTE NO. 10.2 INTANGIBLE ASSETS		Linkage	GROSS BLOCK					AMORTISATION					NET BLOCK	
Sl. No.	PARTICULARS		01-04-2014	Additions		Deductions		Other Adjustments	31-03-2015	01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015
i)	Land- Right to Use	410121	193079261	0	0	0	0	193079261	11303398	6448848	0	17752246	175327015	18177586
ii)	Computer Software	4122	366720	0	0	0	0	366720	256386	110329	0	366715	5	11033
Total			193445981	0	0	0	0	193445981	11559784	6559177	0	18118961	175327020	18188619
Previous year			193455841	0	0	9860	0	193445981	4994409	6568663	-3288	11559784	181886197	18846143

## Explanatory Note: -

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

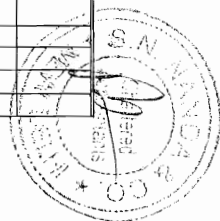
2) Land includes the land taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years which has been accounted for at nominal value of Rs. 1/- (Relevant to Subansiri Lower Project for land of Subansiri Upper Project)

3) Underground works amounting to 1904.01 (Previous Year 1904.06), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

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

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

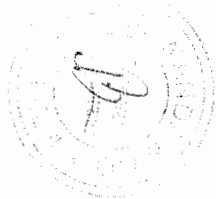
Class of Assets	As on 31.03.2015 (Amount in Rupees)	As on 31.03.2014
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		



Verf yple Draj 1			
Electrical installations			
Vehicles			
Aircraft/ Boats			
Furniture and fixture			
Computers			
Communication Equipment			
Office Equipments			
Research and Development			
Other assets			
Obsolete / surplus assets			
Total		-	-



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## Addition of Fixed assets on account of Others (New Purchases &amp; CWIP Capitalized)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	LAND- FREE HOLD	410101	61625358
2	ROADS	410201	283936
3	BUILDINGS-OTHERS	410328	526040
2	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	1218917
3	CONTROL, METERING AND PROTECTION SYSTEM	410711	4476423
4	SUBSTATION-TRANSFORMERS	410801	737750
3	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITE	410904	1405623
4	DIESEL GENERATING SETS	411002	4096742
5	PUMPS	411112	584514
4	WELDING SETS	411114	51354
5	FIRE TENDERS	411505	1747555
6	FURNITURE-FIXTURES-OFFICE	411701	80884
5	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	70689
6	COMPUTERS	411801	76440
7	OTHER EDP EQUIPMENTS	411804	363706
6	NETWORKING DEVICES & SERVER	411806	8415520
7	CLUB EQUIPMENTS	412006	512472
8	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	16421
7	TELEVISIONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PR	412501	741500
8	MISC. ASSETS/EQUIPMENTS	412503	1229245
9	FIXED ASSETS OF MINOR VALUE >750<5000	412801	216398
	<b>Total</b>		<b>88477487</b>

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
				0		
	<b>Total</b>			0		

## Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	RADIO DEVICE WIMAX OF 5.8 GHZ	411804	80850	Corporate Office	100	IUA14-100-153501/Q1-1
	<b>Total</b>		<b>80850</b>			

## 2.1 Deductions on account of Others (Sale/Disposal/Write off)

No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	997649
2	DAMS AND BARRAGES	410601	245375
3	POWER TUNNELS AND PIPELINES	410604	521222
4	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	13677601
5	CARS	411501	37413
6	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	23048
7	FURNITURE-FIXTURES-OFFICE	411701	11552
8	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1
9	COMPUTERS	411801	106565
10	PRINTERS	411803	1
11	OTHER EDP EQUIPMENTS	411804	1777160
12	SATELLITE COMMUNICATIONS SYSTEMS	411805	249804
13	HOSPITAL EQUIPMENTS	412005	42579
14	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	3
15	MISC. ASSETS/EQUIPMENTS	412503	21010
16	REFRIGERATOR OTHER THAN FOR OFFICE	412505	6133
17	FIXED ASSETS OF MINOR VALUE >750<5000	412801	29812
	<b>Total</b>		<b>17746928</b>



## 2.2 Deduction on account of others (Transfer out to Subsidiary companies)

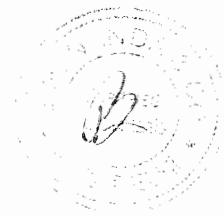
Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.) (Not Relevant)	Name of Subsidiary Company	Advice number
	<b>Total</b>		0			

## 2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which		Advice number
				Name of Unit / Company	Code of Unit / Company	
	SO FA SET 5 SEATER	411702	28080	Corporate Office	100	IUA14-117-150101/Q1-8
	KU RL ON MATTRESS CLASSIC 75*35*5	411702	12420	Corporate Office	100	IUA14-117-150101/Q1-12
	MO TOROLA XOOM TABLET- MZ601-WIFI+3G	411801	30714	Corporate Office	100	IUA14-117-150101/Q1-11
	LAI?TOP DELL INSPIRON -1464	411801	12572	Corporate Office	100	IUA14-117-150101/Q2-4
	HP PROBOOK 4440S LAPTOP COMPUTER WITH COTE I5 2520	411801	46200	Corporate Office	100	IUA14-117-150101/Q2-13
	1.5 TR WAC CLASS QUA SUMMERRAV41ERD AIR CONDITIONER (HITACHI)	412008	21673	Corporate Office	100	IUA14-117-150101/Q1-9
	Mobile Phone	412801	1	Corporate Office	100	IUA14-117-150101/Q1-10
	<b>Total</b>		<b>151660</b>			

## 3. Addition / Deduction of Fixed assets on account of Adjustments

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction)
			0
	<b>Total</b>		0



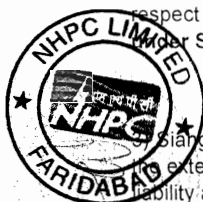
Particulars	Linkage	1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i) Roads and Bridges	4302	1018778	43228	(778070)	283936	-
ii) Buildings	4303	-	3670614	-	526040	3144574
iii) Railway sidings	4305	-	-	-	-	-
iv) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	68222650	1218917	-	1218917	68222650
v) Generating Plant and Machinery	4307	-	4476423	-	4476423	-
vi) Plant and Machinery - Sub station	4308	-	737750	-	737750	-
vii) Plant and Machinery - Transmission lines	4309	-	1405623	-	1405623	-
viii) Plant and Machinery - Others	4310	-	-	-	-	-
ix) Construction Equipment	4311	-	-	-	-	-
x) Water Supply System/Drainage and Sewerage	4312	-	-	-	-	-
xi) Other assets awaiting installation	4414, 6114, 4318	130386	4780872	-	130386	4780872
xii) CWIP - Assets Under 5 KM Scheme Of the GOI	4327	-	-	-	-	-
xiii) Survey, investigation, consultancy and supervision charges	4340	-	-	-	-	-
xiv) Expenditure on compensatory Afforestation	4350	-	-	-	-	-
xv) Expenditure During Construction *	4375, 4380, 4381	-	-	-	-	-
Less: Provided for	350922	-	-	-	-	-
<b>Sub total (a)</b>		<b>69371814</b>	<b>16333427</b>	<b>(778070)</b>	<b>8779075</b>	<b>76148096</b>
<b>* For addition during the period refer Note No. 28</b>						
		<b>1-Apr-2014</b>		<b>Adjustment</b>		<b>31-Mar-2015</b>
Construction Stores (for valuation refer Accounting Policy no.7)		-	-	-	-	-
Less : Provisions for construction stores		-	-	-	-	-
<b>Sub total (b)</b>		<b>0</b>				
<b>TOTAL</b>		<b>69371814</b>	<b>16333427</b>	<b>(778070)</b>	<b>8779075</b>	<b>76148096</b>
Previous year		1351912	230925560	(246209)	162659449	69371814

Explanatory Note: -

(Hide the Explanatory Notes which are not applicable)

1) Expenditure during construction (EDC) includes Rs.----- (Corresponding previous period Rs. ----- Crore) towards borrowing cost capitalised during the period. - Only for construction projects.

2) CWIP includes a cumulative expenditure of ` ..... (Previous Year ` .....) on projects under Survey & Investigation stage. Of this, a sum of ` ..... pertains to Subansiri Upper Project, which had been decided by Govt. of Arunachal Pradesh to be handed over to a Private Developer, however pending handing over of the project & recovery of expenditure incurred on it, an amount ` ..... has been provided for in the books as an abundant precaution. Out of the balance of ` ..... pertaining to projects with the company, a sum of ` ..... (Previous Year ` .....) has been provided as an abundant precaution in respect of projects, where uncertainties are attached and ` ..... (Previous Year ` .....), pertaining to other projects having reasonable certainty of getting clearance, is carried over. - Only for Project S&I stage & Subansiri Lower Project (for exp. related to subansiri upper).



3) Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects. Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and the liability arising out of settlement of accounts with Brahmaputra Board towards these projects is recoverable from respective Private Developers. - Only for Dibang & Subansiri Lower Project

4) Underground Works amounting to ` ..... (Previous Year ` .....) created on Land - Right to use, are included under respective heads of CWIP.

5) 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 consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during the period is carried forward in capital work in progress.

Note no. 11.z Intangible Assets Under Development

(Amount in Rupees)

Particulars		1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i) Intangible assets under development	4322					-
						-
<b>TOTAL</b>		-	-	-	-	-
Previous year		-	-	-	-	-



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PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.
..... NIL .....						

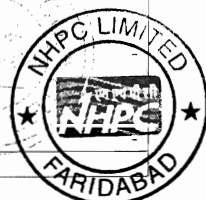
Note no. 13  
LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Long Term	Short Term	Total	Long Term	Short Term	Total
<b>a) CAPITAL ADVANCES</b>						
Secured (considered good)	-	-	-	-	-	-
Unsecured (considered good)						
- Against bank guarantee	-	-	-	149319	-	149319
- Others	60824088	-	60824088	34424514	-	34424514
Less : Provision for expenditure awaiting utilisation certificate	37962720	-	37962720	2738278	-	2738278
Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful advances 1*	-	-	-	-	-	-
<b>b) DEPOSITS</b>						
- Unsecured (considered good)	12430000	93876661	106306661	3048285	92377240	95425525
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt.Depts. 2*	-	2295378	2295378	-	-	-
Less : Provision for Doubtful Deposits 3*	-	-	-	-	-	-
<b>c) OTHER LOANS &amp; ADVANCES</b>						
Employees (including accrued interest)						
- Secured (considered good)	17536582	3900627	21437209	15586742	3545113	19131855
- Unsecured (considered good)	1215412	6965854	8181266	2673899	8645398	11319297
- 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)	-	13894709	13894709	-	10157719	10157719
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful Other loans & advances 4*	-	-	-	-	-	-
Advance income tax & tax deducted at source	-	-	-	-	-	-
<b>Total</b>	<b>54043362</b>	<b>116342473</b>	<b>170385835</b>	<b>53144481</b>	<b>114738385</b>	<b>167882866</b>

	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions for doubtful advances 1*						
Opening Balance	-	-	-	-	-	-
Addition during the year / period	-	-	-	-	-	-
Used during the year / period	-	-	-	-	-	-
Reversed during the year / period	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-

	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions against Demand raised by Govt. Deptt. *2						
Opening Balance	-	-	-	-	-	-
Addition during the year / period	-	2295378	2295378	-	-	-
Used during the year / period	-	-	-	-	-	-
Reversed during the year / period	-	-	-	-	-	-
Closing balance	-	2295378	2295378	-	-	-



	Long Term	Short Term	Total	Long Term	Short Term	Total
<b>Provisions for Doubtful Deposits *3</b>						
Opening Balance	-	-	-	-	-	-
Addition during the year / period	-	-	-	-	-	-
Used during the year / period	-	-	-	-	-	-
Reversed during the year / period	-	-	-	-	-	-
<b>Closing balance</b>	-	-	-	-	-	-

	Long Term	Short Term	Total	Long Term	Short Term	Total
<b>Provisions for Doubtful Loans &amp; Advances *4</b>						
Opening Balance	-	-	-	-	-	-
Addition during the year / period	-	-	-	-	-	-
Used during the year / period	-	-	-	-	-	-
Reversed during the year / period	-	-	-	-	-	-
<b>Closing balance</b>	-	-	-	-	-	-

**Explanatory Note: -**

As at 31.03.2015

As at 31.03.2014

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. 1 OTHER NON-CURRENT ASSETS** (Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Long term trade receivable	-	-
Others	-	-
Interest accrued on:		
- Advance to Government of Arunachal Pradesh	-	-
- Others	-	-
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note no. 15 CURRENT INVESTMENTS** (Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.
..... NIL .....						

**Note no. 16 INVENTORIES** (Amount in Rupees)

PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
(Valuation as per Accounting Policy No. 7)				
Stores and spares	32703579		37337670	
Stores in transit/ pending inspection	-	32703579	-	37337670
Loose tools		223487		294000
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 *1		8765		-
<b>Total</b>		<b>32994502</b>		<b>37707871</b>

Provision for Obsolescence & Diminution in Value \*1  
 Opening Balance  
 Addition during the year / period  
 Used during the year / period  
 Reversed during the year / period



262

22

8765





Closing balance

8765

-

7 te no. TRADE RECEIVABLES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment		
- Secured - Considered good		
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Other Trade Receivables		
- Secured - Considered good		
- Unsecured - Considered Good		
- Unsecured - Considered Doubtful		
Less: Provision for doubtful debts	-	-
*1		
Total		
Provisions for doubtful debts *1		
Opening Balance	-	-
Addition during the year / period		
Used during the year / period		
Reversed during the year / period		
Closing balance	-	-

**Explanatory Note: -**

Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member amounts to Rs. NIL (Previous year Rs. NIL).



PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
<b>A Cash and Cash Equivalents</b>		
Cash on hand (includes stamps on hand of Rs. 2227.00, Previous year Rs. Rs. 4382.00)	6918	25556
Cheques, drafts on hand	-	-
Balances with banks		
• With scheduled banks		
- In current account		
- Self Insurance Fund		
- Others	197981	3557166
- 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>B Other Bank Balances</b>		
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		
<b>Total</b>	<b>204899</b>	<b>3582722</b>

note no. 10 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
a) Interest accrued on:		
Loan to State Government in settlement of dues from customers	-	-
Deposits		
- IPO		
- Self Insurance		
- Other deposits		
Others		
- Considered Good		
- Considered Doubtful		
Less: Provisions for Doubtful Interest *1		
b) Receivable on account of unbilled revenue		
c) Receivable from Subsidiaries / JV's		
d) Interest recoverable from beneficiary		
e) Claims recoverables	1575211	2831649
Less: Provisions for Doubtful Claims *2		
Work In Progress	1575211	2831649
f) Construction work in progress(on behalf of client)		
Consultancy work in progress(on behalf of client)		
g) Surplus Assets / Obsolete Assets held for disposal		
h) Expenditure awaiting adjustment		
Less: Provision for project expenses awaiting write off sanction *3		
i) Losses awaiting write off sanction/pending investigation		
Less: Provision for losses pending investigation/awaiting write off / sanction *4		
j) Others		
<b>Total</b>	<b>1575211</b>	<b>2831649</b>



**Provisions for Doubtful Interest \*1**

Opening Balance	-	-
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

**Provisions for Doubtful Claims \*2**

Opening Balance	-	-
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

**Provision for project expenses to be written off \*3**

Opening Balance	-	-
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

**Provision for losses pending investigation / awaiting write off sanction \*4**

Opening Balance	-	-
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

**Explanatory Note: -**

4) Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.

Rate no. **REVENUE FROM OPERATIONS** (Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
<b>A SALES</b>		
SALE OF POWER	5226221763	3478231750
Less:		
Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
Tariff Adjustments	-	-
Regulated Power Adjustment	(300653)	25197
Income from generation of electricity – precommissioning (Transferred to EDC Note no. 28 A)	(300653)	25197
<b>Sub total A</b>	<b>5226522416</b>	<b>3478206553</b>
<b>B ADVANCE AGAINST DEPRECIATION</b>		
During the year/period	-	-
Less : Written back during the year/period	-	-
<b>Sub total B</b>	<b>-</b>	<b>-</b>
<b>C OTHER OPERATING INCOME</b>		
Interest from Beneficiary States	82057038	7010025
<b>Sub total C</b>	<b>82057038</b>	<b>7010025</b>
<b>D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS</b>		
Contract Income	-	-
Revenue from Project management/ Consultancy works	-	6534022
<b>Sub total D</b>	<b>-</b>	<b>6534022</b>
<b>TOTAL (A-B+C+D)</b>	<b>5308579454</b>	<b>3491750600</b>

**Explanatory Note: -**

2) Sales includes Rs. -35536.00 (Corresponding Previous period Rs. 2.00) on account of earlier year sales arising out of finalisation of tariff in current period. - For power stations only



26573

B

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
<b>A) Income from Non-Current Investments</b>		
<b>Trade</b>		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
<b>Non-Trade</b>		
- Dividend income -Mutual Fund	-	-
- Dividend income -Others	-	-
- Interest-(Self Insurance Fund)	-	-
<b>B) Other Income</b>		
<b>Interest</b>		
- 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	1237506	1160982
- Others	-	-
Late payment surcharge	19023074	95956656
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
Liability/ Provisions not required written back #	4956704	483002
Others	3139298	3448274
Exchange rate variation	5998850	3168579
<b>TOTAL</b>	<b>34355432</b>	<b>104298237</b>
Add/(Less): C.O./Regional Office/PID Expenses	6595192	6334566
<b>TOTAL</b>	<b>40950624</b>	<b>110632803</b>
Less: Income transferred to EDC	-	-
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>40950624</b>	<b>110632803</b>

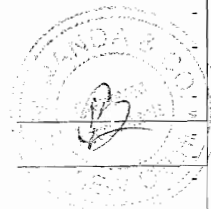
## #Detail of Liability/Provisions not required written back

a) Bad and doubtful Advances (*1 under Note 13)	-	-
b) Bad and doubtful deposits (*3 under Note 13)	-	-
c) Other doubtful Loans & Advancesm (*4 under Note 13)	-	-
d) Diminution in value of stores and spares (*1 under Note 16)	-	-
e) Bad and doubtful debts (*1 under	-	-
f) Bad and doubtful claims (*2 under	-	-
g) Project expenses awaiting w/o reversed (*3 under Note 19)	-	-
h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)	-	-
i) Provision for wage revision	-	-
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	2898927	-
k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]	-	-
l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	-
m) Provision for tariff adjustment [Item (e) under Note 7]	-	-
n) Provision for Committed Capital Expenditure [Item (f) under Note 7]	-	-
o) Others	2057777	483002
<b>TOTAL</b>	<b>4956704</b>	<b>483002</b>



PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
<b>A. GENERATION EXPENSES</b>		
(i) Water Usage Charges	-	-
(ii) Consumption of stores and spare parts	18333699	2104504
<b>B. Direct Expenditure on Contract, Project Management and Consultancy Works</b>	-	5607514
<b>C. REPAIRS &amp; MAINTENANCE</b>		
- Building	14324351	12817428
- Machinery	9633988	8572705
- Others	32270623	25792762
<b>D. ADMINISTRATION EXPENSES</b>		
Rent & Hire Charges	22417697	25443508
Rates and taxes	397552	669336
Insurance	33566132	26436325
Utilization of Self Insurance Fund	-	1875064
Security expenses	31201432	26053856
Electricity Charges	14190760	16134300
Travelling and Conveyance	3636372	2543005
Expenses on vehicles	1861768	1795433
Telephone, telex and Postage	5213255	4997013
Advertisement and publicity	1439520	1270837
Entertainment and hospitality expenses	26750	30650
Printing and stationery	882031	924376
Consultancy charges - Indigenous	4776735	6737258
Consultancy charges - Foreign	-	-
Audit expenses (Refer detail below)	261260	67416
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	6100000	1308478
Loss on sale of assets	15861	-
Assets / claims written off	45057	-
Books & Periodicals	47995	56297
Donation	-	-
CSR/ Sustainable Development/ Community Development Expenses	3671318	4219401
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	-
Rebate to customers	7149263	5585808
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	324402	190684
Less: - Exp Recoverable on Regulated Power	324402	190684
Exchange rate variation	-	3241197
Other general expenses	12340100	12662936
<b>Sub-total</b>	<b>223803519</b>	<b>196947407</b>
Add/(Less): C.O./Regional Office/PID Expenses	36453935	37477287
<b>Sub-total</b>	<b>260257454</b>	<b>234424694</b>
Less: Amount transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total (A to E) = i</b>	<b>260257454</b>	<b>234424694</b>

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
<b>F. PROVISIONS</b>		
Bad and doubtful debts provided	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Diminution in value of stores and spares	8765	-
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for CAT Plan	-	-
Others	-	-
<b>Sub-total</b>	<b>8765</b>	-
Add/(Less): C.O./Regional Office/PID Expenses	-	-
<b>Sub-total</b>	<b>8765</b>	-
Less: Amount transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total (F to ii)</b>	<b>8765</b>	-



Total carried forward to Statement of Profit &amp; Loss

Total (i) + (ii)

260266219

234424694

**Explanatory Note: -**

1) The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guesthouses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest house & transit camps are shown in Rent.

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs. ----- (Previous period Rs. -----) has been provided in the books during the period ended 31.03.2015 towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

	As on 31.03.2015		As on 31.03.2014	
<b>i) Statutory auditors</b>				
<b>As Auditor</b>				
Audit Fees	-	-	-	-
Tax Audit Fees	-	-	-	-
<b>In other Capacity</b>				
Taxation Matters	-	-	-	-
Company Law Matters	-	-	-	-
Management Services	-	-	-	-
Other Matters/services	179776	179776	-	-
<b>Reimbursement of expenses</b>				
<b>ii) Cost Auditors</b>				
Audit Fees		70537		67416
Reimbursement of expenses		10947		-
<b>Total Audit Expenses</b>		<b>261260</b>		<b>67416</b>

note no.

**EMPLOYEE BENEFITS EXPENSE**

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Salaries, wages, allowances	300456346	313421514
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	47093897	52186039
Staff welfare expenses	19184680	21004571
Leave Salary & Pension Contribution	-	-
<b>TOTAL</b>	<b>366734923</b>	<b>386612124</b>
Add/(Less): C.O./Regional Office Expenses	138519812	171424406
<b>TOTAL</b>	<b>505254735</b>	<b>558036530</b>
Less: Employee Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>505254735</b>	<b>558036530</b>

**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 41.98 lacs (Corresponding Previous period 54.52 lacs) towards lease payments in respect of premises for residential use of employees.

	For the year ended 31st March, 2015	(Rs. In ) For the year ended 31st March, 2014
2) Gratuity, Contribution to provident fund & pension scheme include contributions:		
i) towards Employees Provident Fund	18752420	21545391
ii) towards Employees Defined Contribution Superannuation Scheme	25335742	26995773



Note no. FINANCE COST

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
a) <b>Interest on:</b>		
Government of India loan	-	-
Bonds	505499555	505499555
Foreign loan	-	-
Term loan	475788951	497980292
Cash credit facilities /WC DL	-	-
Other interest charges	-	-
sub total	<u>981288506</u>	<u>1003479847</u>
b) <b>Other Borrowing Cost</b>		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	24337	640323
Royalty	-	-
Commitment fee	30584	23399
Guarantee fee on foreign loan	-	-
Other finance charges	886206	1515440
sub total	<u>941127</u>	<u>2179162</u>
c) <b>Applicable net gain/ loss on Foreign currency transactions and translation</b>		
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>982229633</u>	<u>1005659009</u>
Add/(Less): C.O./Regional Office/PID Expenses	15251	29439
<b>TOTAL</b>	<u>982244884</u>	<u>1005688448</u>
Less: Finance Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<u>982244884</u>	<u>1005688448</u>

Note no. DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Depreciation & Amortisation Expenses	1012696338	1018887506
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	5663251	4004531
<b>TOTAL</b>	<u>1018359589</u>	<u>1022892037</u>
Less: Depreciation & Amortisation Expenses transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<u>1018359589</u>	<u>1022892037</u>

Note no. PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
<b>INCOME</b>		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	(3345479)
Others	139777	10942325
SUB TOTAL	<u>139777</u>	<u>7596846</u>
<b>EXPENDITURE</b>		
Salaries & Wages	-	117278
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	(3143641)	5091655
Others	2028960	35720
SUB TOTAL	<u>(1114681)</u>	<u>5244653</u>
<b>TOTAL</b>	<u>(1254458)</u>	<u>(2352193)</u>
Add/(Less): C.O./Regional Office/PID Expenses	81840	153199
<b>TOTAL</b>	<u>(1172618)</u>	<u>(2198994)</u>
Less: Prior Period Expenses transferred to EDC	-	-
Prior period expenses	-	-
Less Prior period income	-	-
Total	<u>(1172618)</u>	<u>(2198994)</u>
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<u>(1172618)</u>	<u>(2198994)</u>



27 Note no. TAX EXPENSES

(Amount in Rupees)

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	For the year ended 31st March, 2015	For the year ended 31st March, 2014
<b>Current Tax</b>		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
<b>Deferred Tax</b>	-	-
Less: Recoverable	-	-
	-	-

no. EXPENDITURE DURING CONSTRUCTION FOR THE YEAR

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
<b>A. EMPLOYEE BENEFITS EXPENSE</b>		
Salaries, wages, allowances	-	-
Gratuity and contribution to provident fund	-	-
Staff welfare expenses	-	-
Leave Salary & Pension Contribution	-	-
Sub-total	-	-
<b>B. REPAIRS &amp; MAINTENANCE</b>		
Building	-	-
Machinery	-	-
Others	-	-
Sub-total	-	-
<b>C. ADMINISTRATION &amp; OTHER EXPENSES</b>		
Rent	-	-
Rates and taxes	-	-
Insurance	-	-
Security expenses	-	-
Electricity Charges	-	-
Travelling and Conveyance	-	-
Expenses on vehicles	-	-
Telephone, telex and Postage	-	-
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	-	-
Design and Consultancy charges:		
- Indigenous	-	-
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Assets/ Claims written off	-	-
Losses on sale of assets	-	-
Other general expenses	-	-
Remuneration to Auditors	-	-
Exchange rate variation (Debit)	-	-
Sub-total	-	-
<b>FINANCE COST</b>		
Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	-	-
e) Cash credit facilities /WCDL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Commitment fee	-	-
Guarantee fee on loan	-	-
Other finance charges	-	-
Sub-total	-	-
<b>D. PROVISIONS</b>		
Sub-total	-	-
<b>F. DEPRECIATION AND AMORTISATION EXPENSES</b>		
Sub-total	-	-
<b>G. PRIOR PERIOD EXPENSES</b>		
Prior Period Expenses	-	-
Less: Prior Period Income	-	-
Sub-total	-	-
<b>H. C.O./Regional Office Expenses:</b>		
Other Income	-	-
Generation, Administration and Other Expenses	-	-
Employee Benefits Expense	-	-
Depreciation & Amortisation Expenses	-	-
Finance Cost	-	-
Provisions	-	-
Prior Period Adjustment (Net)	-	-





Sub-total

GRAND TOTAL (A to H)

LESS: RECEIPTS AND RECOVERIES

**Other Income**

Interest on loans and advances  
Miscellaneous receipts  
Profit on sale of assets  
Exchange rate variation (Credit)  
Provision/Liability not required written  
back  
Hire charges/ outturn on plant and  
machinery

Sub-total

Income from generation of electricity – precommissioning

**TOTAL**



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1. Disclosure relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to worth Rs. 579.86 crore (previous year Rs.477.61 crore) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs.164.99 crore (previous year Rs.NIL crore) towards arbitration awards including updated interest thereon against the Company, which has been challenged in the Court of Law.

The management has assessed the above claims and recognized a provision of Rs.NIL crore ((previous year Rs.NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 579.86 crore (previous year Rs.477.61 crore) as the amount of contingent liability ie amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs.0.06 crore (previous year Rs.0.06 crore) before various authorities/courts. Pending their settlement, the Company has assessed and provided an amount of Rs.NIL ((previous year Rs.NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 0.06 crore (previous year Rs.0.06 crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs.NIL crore (previous year Rs.NIL crore). Pending their settlement, the Company has assessed and provided an amount of Rs.NIL ((previous year Rs.NIL crore) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. Rs.NIL crore ((previous year Rs.NIL crore) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

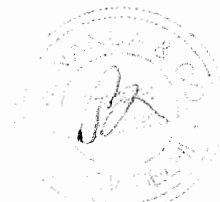
(iv) Others

Claims on account of other matters amount to Rs.17.96 crore (previous year Rs.17.97 crore). These claims are pending before various forums. Pending their settlement, the Company has assessed and provided an amount of Rs.6.63 ((previous year Rs. 6.63 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.11.33 crore ((previous year Rs.11.33 crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.



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- d) A summary of above claims is attached as **Annexure-A**.
- c) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- (d) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.
- (e) There is possibility of reimbursement to the company of Rs.NIL Crore (previous year Rs.1.23 crore) towards above contingent liabilities.
- (f) An amount of Rs.9.24 crore (previous year 9.24 crore) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.
2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. 27.25 Crore (Previous year Rs. 27.51 Crore).
3. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs. 3.33 Crore (Previous year Rs.3.87 Crore) are included in Capital Work-in-Progress/Fixed Asset.
4. a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.
- b) In the opinion of the management, the value of current assets, loans and advances on realisation in the ordinary course of business, will not be less than the value at which these are stated in the Balance Sheet.
5. During the year, the following accounting policies have been modified/deleted:

Policy No.	Description	Impact on Profit for the year
2.5	Policy changed to present Fixed Assets declared surplus/awaiting disposal action in "Other current assets" instead of presenting them in Fixed Assets.	No impact
5.2.3	Policy on charging of depreciation in respect of items for which Company assessed rates are used. The policy has been changed to adopt the useful life and residual value as per Schedule-II of the Companies Act, 2013 with effect from 01.04.2014.	Additional depreciation of Rs 4.60 lakhs charged to P&L
5.3	Policy on charging of depreciation in respect of items (excluding immovable assets) with written down value of Rs.5000/- or less at the beginning of the year are fully depreciated during the year with Rs.1/- as WDV.	No impact
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	No impact
9.3	Policy on expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme has been deleted.	No impact as the policy was redundant.



Besides above, certain other accounting policies have been reworded/re-classified for the purpose of better disclosure which have no impact on profit.

6. Significant Accounting policy No. 4.4 was introduced during FY 2013-14. During audit of accounts for FY 2013-14 O/o C&AG desired to refer the accounting treatment followed by the company under ibid policy to EAC of ICAI. Accordingly Management has referred the issue to EAC of ICAI. Pending receipt of opinion, the same accounting treatment has been continued and amount of Rs Nil Crores (Previous year Rs NIL Crores) has been capitalised/charged to Expenditure during construction till 31.03.2015 as per ibid policy.

7. The disclosure under Accounting Standard – 7 on Construction Contracts are as follows:

(Rs. in Crore)

Sl.	Particulars	31.03.2015	31.03.2014
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	Nil	Nil
2.	Amount of advances received.	Nil	Nil
3.	Amount of retention.	Nil	Nil
4.	The gross amount due from customers for contract works as an asset.	Nil	Nil
5.	The gross amount due to customers for contract works as a liability.	Nil	Nil

Note: Above disclosures are to be given only in respect of Agency fee/Service charges of NHPC.

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

(Rs. in Crore)

		For the period ended 31.03.2015	For the period ended 31.03.2014
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	0.60 (gain)	0.29 (Loss)
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Expenditure During Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of fixed assets	NIL	NIL

\* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (terms & conditions of tariff) Regulations. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per opinion of EAC of ICAI.



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9. a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard-17 on 'Segment Reporting'.
- b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

10. Other disclosures as per Schedule-III of the Companies Act, 2013:-

(Rs. in Crore)

Particulars	For the period ended 31.03.2015	For the period ended 31.03.2014
a)* Value of imports calculated on CIF basis:		
i) Capital Goods	-	5.73
ii) Spare parts	-	0.12
b)* Expenditure in Foreign Currency		
i) Know - How	-	-
ii) Interest	-	-
iii) Other Misc. Matters	1.76	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.

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

Sl.	Description	Remarks
1.	No. of VERs held as Investment & the basis of valuation	NIL
2.	No. of VERs under certification	NIL
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the period (Rs. in Crore)	NIL
4.	No. of VERs sold during the period ended 31.03.2015 with the value thereof.	NIL

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

(Rs. in Crore)

(i)	Principal amount <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 period along with the payment of principal amount made beyond 15 days or agreed time from the date of delivery/rendering of services.	NIL
(iv)	Interest due but yet to be paid on principal paid during the period	NIL



(v)	Amount of further interest remaining due and payable even in the succeeding period, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as deductible expenditure.	NIL
-----	---	-----

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

Name of the Statute	Nature of dues	Amount in `	Year to which it pertains	Forum at which case is pending
Income Tax Act, 1961	Income Tax	NIL	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

14. Sales, Interest on loans to State Govt., Interest income on tax-free bonds, exchange rate variation, interest on loans/bonds (expenditure), long term employee benefits expenses etc. have been accounted for based on Advices received from Corporate Office.
15. Disclosures as required under AS-15 on "Employee Benefits" AS-18 on "Related party disclosures" and AS-28 on "Impairment of Assets" etc. shall be dealt at Corporate Office.
16. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged/re-cast, wherever necessary.

  
Head of Project



  
Head of Finance

**DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2015**

S. I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
1	Capital Works  (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. (Arbitration case No. 1)	M/s. HCC Limited	3,308,919,146	21.01.2010 to 31.07.2011	gate, coffer dam, concrete dam, intake structure, desilting arrangement, HRT, Surgrshaft, 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 of Claim was submitted to arbitrator by M/s HCC Limited on dated 25.01.2012 with cost claim of Rupees 195.34 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.	M/s HCC has re-submitted affidavit of evidence on behalf of the claimant witness on dated 26.08.2014. The cross examination of M/s HCC witness was to be done on the hearing dated 19th sep to 20th sep 2014. The cross examination of the claimants witness concluded. Cross examination of the respondents witness is schedule 17, 18 April 2015. The claim has been updated considering provisional interest @ 18% p.a.
2	(ii) Claim for additional cost incurred by HCC on account of disruption / suspension of operation of crusher at Adit-III (Arbitration case No. 2, claim no 3)	M/s. HCC Limited	35,550,875	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.	Arbitral Tribunal has been awarded an amount of Rs 81.99 Crores plus interest of Rs 25.40 crores in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. M/s HCC has also filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 30.19 crores. Next hearing is scheduled on 09.07.2015
3	(iii) Rate revision of concreting in HRT geological overbreak (BOQ Item no D9.1.2.2) (Deviated items) (Arbitration case No. 2, claim no 1B)	M/s. HCC Limited	430,249,602	-	-	-
4	(iv) Rate revision of Surge Shaft reinforcement (BOQ Item no E 11.1) (Deviated items) (Arbitration case No. 2, claim no 1A(b))	M/s. HCC Limited	191,263,216	-	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.	Arbitral Tribunal has been awarded an amount of Rs 81.99 Crores plus interest of Rs 25.40 crores in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. M/s HCC has also filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 30.19 crores. Next hearing is scheduled on 09.07.2015
5	(v) Rate revision of reinforcement steel at Dam (BOQ Item no B 11.1) (Deviated items) (Arbitration case No. 2, claim no 1A(a))	M/s. HCC Limited	158,733,147	-	-	-
6	(vi) Rate revision of M25 A40 concrete in pipers, breast wall, bucket etc (BOQ Item no D 9.2.1) (Deviated items) (Arbitration case No. 2, claim no 1A(c))	M/s. HCC Limited	279,809,346	-	-	-



**DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED  
AS DEBTS AS ON 31.03.2015**

S.I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
7	(vii) Reimbursement of Service Tax discharged by HCC (Arbitration case No. 2 ,claim no 2)	M/s. HCC Limited	226,117,873	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.	Arbitral Tribunal has been awarded an amount of Rs 81.99 Crores plus interest of Rs 25.40 crores in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the Hight Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .M/s HCC has also filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 30.19 crores . Next hearing is scheduled on 09.07.2015
8	(viii) Reimbursement of amounts wrongly withheld by the respondent (Arbitration case No. 2 ,claim no 4)	M/s. HCC Limited	12,013,842	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.	Arbitral Tribunal has been awarded an amount of Rs 81.99 Crores plus interest of Rs 25.40 crores in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the Hight Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .M/s HCC has also filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 30.19 crores . Next hearing is scheduled on 09.07.2015
9	(ix) Reimbursement of Additional cost due to Subsequent Legislation (Arbitration case No. 2 ,claim no 5)	M/s. HCC Limited	250,161,690	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.	Arbitral Tribunal has been awarded an amount of Rs 81.99 Crores plus interest of Rs 25.40 crores in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the Hight Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .M/s HCC has also filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 30.19 crores . Next hearing is scheduled on 09.07.2015
10	(x) Reimbursement of Building and Other Construction Worker Cess (Arbitration case No. 2 ,claim no 6)	M/s. HCC Limited	65,962,996	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	Arbitral Tribunal has been awarded an amount of Rs 81.99 Crores plus interest of Rs 25.40 crores in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the Hight Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .M/s HCC has also filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 30.19 crores . Next hearing is scheduled on 09.07.2015
11	Claim for compensation of additional time & various consequent additional costs being incurred by M/s. HCC , on account of various disruptions (Arbitration case No. 3)	M/s. HCC Limited	839843835	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.	Statement of claim was submitted by M/s HCC on dated 19.04.2014. First hearing in this case was held on 22.04.2014. The Statement of Defense has been filed by the project through advocate on dated 11.09.2014 .cross examination of the respondents witness concluded . Next hearing is scheduled in August ,2015. The claim has been updated considering provisional interest @ 18%
	Total Claim of M/s HCC Limited		5,798,625,568			
	Total under Capital Works	SUB TOTAL	5,798,625,568			

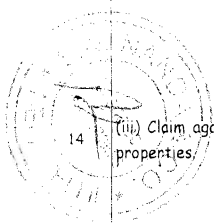




DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2015

S.I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
	<b>Land Compensation</b>					
12	(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	642,335	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.	In this case after admission of RFA , no hearing has been fixed so far in this case.The claim has been updated considering provisional interest @ 9% p.a.
	<b>Total under Land Compensation</b>	<b>SUB TOTAL</b>	<b>642,335</b>			
	<b>Others</b>					
13	(i) Cess deposited under the Building & Other Construction Worker's Welfare Cess Act	Labour officer cum cess assessment officer	26,144,420	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> <span style="float:right"><u>(In Rupees)</u></span></p> <p>DPR Cost <span style="float:right">1405.63</span> Crores</p> <p>90% of DPR Cost <span style="float:right">1265.00</span> Crores</p> <p>Less:-Cost of Land <span style="float:right">36.88</span> Crores</p> <p>Total Work Done <span style="float:right">1228.12</span> Crores</p> <p>90% of Work Done <span style="float:right"><u>1105.31</u></span> Crores</p> <p>1% cess value of 90% work Done <span style="float:right">1153.00</span> Lacs</p> <p>Less:- Cess Already Deposited by Project <span style="float:right"><u>229.23</u> Lacs</span></p> <p>Amount Assessed by the Labour Officer <span style="float:right">923.77</span> 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</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.)
14	(ii) Claim against damages to Houses and properties.	District Administration Chamba	5,890,529	2009-10	Not acceptable by the project as tha 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.Thu 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.

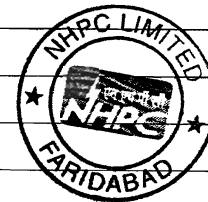
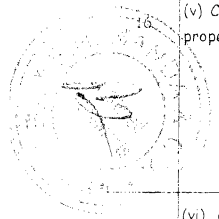
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DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2015

S.I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
15	(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
16	(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 SDU(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
17	(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 has been fixed for arguments
18	(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 has been fixed PWS
19	(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 has been fixed PWS
20	(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 has been fixed for framing of the issues.
21	(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 has been fixed PWS
22	(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 has been fixed DWS
23	(xiii) Claim for recovery on account of damage caused to the house	Sh. Kartar Singh	112,140	2010-11	NHPC has refuted the claim	The case has been fixed PWS
24	(xiv) Claim for recovery on account of damage caused to the house and shop	Sh. Tilak Raj	157,260	2010-11	NHPC has refuted the claim	The case has been fixed PWS
25	(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 has been fixed PWS
26	(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 has been fixed for filing the framing of the issues.
27	(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 has been fixed for framing of the issues.



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DETAIL OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED  
AS DEBTS AS ON 31.03.2015

S. I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
28	(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 has been fixed for filing replication .
29	(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 CWPII No.24/2009 to monitor environmental compliance of hydel projects visitec project on 13.07.2010 and in a meeting at project it was decied that the CAT Plan having been prepared and finalized by the Forest Department, Govt. of H.P. and approved by Govt. of Indic 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 adjustec by reducing the physical targets of other activities under CAT Plan.
30	(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
31	(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 corrspondes has been made by the department .
32	(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)]. NHPC has obtained bank Guarntees from M/s HCC against the said claimi of forest department .Next hearing has been fixed in November 2014
	Total under Others	SUB TOTAL	113,326,223			
		TOTAL	5,912,594,126			



Summary of the above contingent liabilities is as under :

Particulars	Amount in Crores								
	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement /Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.15	Opening amount of Contingent Liabilities as on 01.04.14	Addition to the amount of Contingent Liabilities during the period
1	2	3	4	(5)=(2+3-4)	6	7	(8)=5-6-7	9	(10)=8-9
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	0.00	164.99	0.00	164.99	0.00	0.00	164.99	0.00	164.99
ii) Capital works - Claim under arbitrations	467.56	190.31	243.00	414.87	0.00	0.00	414.87	467.56	-52.69
iii) Capital works - claims pending with Management	10.05	0.00	10.05	0.00	0.00	0.00	0.00	10.05	-10.05
B) Land compensation cases	0.06	0.00	0.00	0.06	0.00	0.00	0.06	0.06	0.00
C) Disputed tax matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D) Others	17.97	0.00	0.01	17.96	6.63	0.00	11.33	17.97	-6.64
Total	495.64	355.30	253.06	597.88	6.63	0.00	591.25	495.64	95.61

Head of Project

Head of Finance



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
<b>Note no. 2</b>	<b>SHARE CAPITAL</b>		0	0
<b>Note no. 3</b>	<b>RESERVE AND SURPLUS</b>		0	0
	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	0	0
	<b>SHARE APPLICATION MONEY PENDING ALLOTMENT</b>			
	SHARE CAPITAL DEPOSIT	110301	0	0
<b>Note no. 4</b>	<b>BORROWINGS</b>			
<b>Note no. 6</b>	<b>OTHERS LONG TERM LIABILITIES</b>			
a)	<b>Deposits/ Retention Money/Advances Received</b>			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN	310300	-405664	-2566693
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN	310301	385664	2540218
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	310303	20000	20000
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	310305	0	6475
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-	310500	-3548753	-4131677
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-	310501	3548753	4131677
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN	318301	25206	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-	318501	421869	163700
			<b>447075</b>	<b>163700</b>
b)	<b>Income received in advance</b>			
	ADVANCE AGAINST DEPRECIATION	370101	0	0
			0	0
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT	312002	0	0
<b>Note no. 7</b>	<b>PROVISIONS</b>			
	<b>LONG TERM PROVISIONS</b>			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0
			0	0
			0	0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0
			0	0
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE	350409	0	0
			0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0
			0	0
	PROVISION FOR Memento	350412	0	0
			0	0
	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
			0	0
	<b>SHORT TERM PROVISIONS</b>			
	<b>Provision for employee benefits</b>			
			0	
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0
			0	0
	PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0	0
	PROVISION FOR WAGE REVISION	350401	5088019	5541778



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	5088019	5541778
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
	PROVISION FOR PRP - EXECUTIVE	350425	10819392	6268061
	PROVISION FOR PRP - SUPERVISOR	350426	1561978	1715117
	PROVISION FOR PLGI - WORKMEN	350427	9959168	7349117
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD -	350428	1359400	1620500
			<b>23699938</b>	<b>16952795</b>
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0
	<b>Provision- Others</b>			
	Provision for Taxation		0	0
	Provision For Committed Capital Expenditure	351211	221300362	232737362
	<b>Provision Others</b>			
	PROVISION FOR WEALTH TAX	355102	0	0
	PROVISION FOR OTHER EXPENSES	350919	162582	1948911
	PROVISION FOR CONTINGENCIES	350301	0	0
			<b>162582</b>	<b>1948911</b>
	<b>Provision - CSR, SD and RD</b>		0	0
<b>Note no. 8</b>	<b>TRADE PAYABLE - Sundry Creditors</b>			
	<b>Outstanding dues of micro and small scale Industrial Enterprise(s)</b>			
	SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	1027648	0
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL ENTERPRISE	310434	572794	0
			<b>1600442</b>	<b>0</b>
	<b>Outstanding dues of medium scale Industrial Enterprise(s)</b>		0	0
	<b>Others</b>			
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY	310401	10519240	2905284
		310407	0	0
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310411	847745	1150730
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310431	6653720	8733388
	SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0	0
	STORES PAYMENT CONTROL ACCOUNT	310450	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER WORKS)	312102	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)	312104	0	0
			<b>18020705</b>	<b>12789402</b>
<b>Note no. 9</b>	<b>Other Current Liabilities</b>			
	<b>Income received in advance</b>			
	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	0	0
			0	0
	<b>UNPAID DIVIDEND</b>	311515	0	0
	<b>Liability against capital works/supplies</b>			
	THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CONTRACTOR	310200	0	0
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	130605630	264054546
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN CURRENCY	310203	0	55606
	SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0
	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	22338742	46207137
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL WORKS)	312101	0	0
			<b>152944372</b>	<b>310317289</b>
	<b>Deposits/ retention money</b>			
	EARNEST MONEY DEPOSIT	310101	2291000	1288996
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN	319301	360458	2540218
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	319303	20000	20000



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	319305	0	6475
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-	319501	3126884	3967977
			<b>5798342</b>	<b>7823666</b>
	<b>DUE TO SUBSIDIARIES</b>	311901	0	0
			0	0
	<b>UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTRACTEE/ CL</b>	330501	0	0
			0	0
	<b>Bond application money</b>	220399	0	0
			0	0
	<b>Statutory dues payables</b>			
	REFUND OF EPF ADVANCE (MC)-CORPORATION CONTRIBUTION	311224	0	0
	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	93851	136593
	INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	240334	1157967
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	15417818
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	55249	67118
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
	INCOME TAX RECOVERED-SERVICES	311306	447005	296119
	State Sales Tax/VAT -Work Contracts	311402	377319	359858
	State Sales Tax/VAT -Others	311403	0	0
	ROYALTY	311404	20393	10930
	LIABILITY FOR OTHER STATE LEVIES	311407	412484	99099
			<b>1646635</b>	<b>17545502</b>
	<b>Liabilities toward Self Insurance Fund</b>			
	Other Liabilities - Self Insurance Fund	340103	0	0
			0	0
	<b>Other liabilities</b>			
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	7251	11518
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	0	1478811
	PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM THIRD PARTY)	310610	0	0
	LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0	0
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	1385800	2232423
	WATER CHARGES PAYABLE	310702	0	0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	118628	131236
	RENT PAYABLE	310704	133750	236628
	CONSULTANCY CHARGES PAYABLE	310708	0	177277
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB	311208	21250	13600
	POST OFFICE RECURRING DEPOSIT	311213	19500	30500
	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	240	150
	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	14200	0
	LIABILITY FOR STALE CHEQUES	311509	3564	3564
			<b>1704183</b>	<b>4315707</b>
	<b>Advances against the deposit works</b>			
			0	0
	AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0
	<b>Advances against cost of project/ contractees</b>			
			0	0
			0	0
			0	0
	<b>Fixed Assets</b>			
	<b>Note no. 10.1 Tangible Assets</b>			
	a) <b>GROSS BLOCK</b>			



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0
i)	LAND- FREE HOLD	410101	87256637	25631279
ii)	LAND- LEASE HOLD LAND- LEASE HOLD	410111	0	0
iii)	<b>ROADS AND BRIDGES</b>			
	ROADS	410201	260558439	260274503
	BRIDGES AND CULVERTS	410203	36264325	36264325
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			<b>296822764</b>	<b>296538828</b>
iv)	<b>BUILDINGS-OTHERS</b>			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	783737034	784734683
	BUILDING CONTAINING WORKSHOP	410302	2	2
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	260148527	260148527
	OFFICE BUILDINGS-PERMANENT	410304	3042897	3042897
	OFFICE BUILDINGS-TEMPORARY	410305	16	16
	STORES AND GODOWN BUILDINGS	410306	3599271	3599271
	TRANSIT CAMP AND FIELD HOSTEL	410321	747092	747092
	SCHOOL BUILDINGS	410322	0	0
	HOSPITAL BUILDINGS	410323	0	0
	CLUB BUILDING	410324	0	0
	RESIDENTIAL BUILDING-PERMANENT	410325	101417207	101417207
	RESIDENTIAL BUILDING-TEMPORARY	410326	4	4
	CANTEEN BUILDING	410327	924659	924659
	BUILDINGS-OTHERS	410328	25551543	25025503
			<b>1179168252</b>	<b>1179639861</b>
v)	<b>RAILWAY SIDINGS</b>	410501	0	0
vi)	<b>Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)</b>			
	DAMS AND BARRAGES	410601	3478410543	3478655918
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	7338501361	7339022583
	PENSTOCKS	410605	103092934	103092934
	TAILRACE CHANNELS	410606	0	0
	TAILRACE TUNNELS	410607	278582196	278582196
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	1261661268	1260442351
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	444773197	444773197
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	410611	66102249	66102249
			<b>12971123748</b>	<b>12970671428</b>
vii)	<b>Generating Plant and machinery</b>			
	MAIN GENERATING EQUIPMENT	410701	1933445602	1933445602
	GENERATOR STEP UP TRANSFORMER	410702	447461997	447461997
	OTHER POWER PLANT TRANSFORMER	410703	79155992	79155992
	COOLING WATER SYSTEMS	410704	196612792	196612792
	EHV SWITCHGEAR SYSTEMS	410705	701668150	701668150
	DC SYSTEMS/ BATTERY SYSTEMS	410707	47286079	47286079
	POWER AND CONTROL CABLES	410708	392483367	392483367
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	210686009	210686009
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410711	269026296	264549873
	AUXILIARY AND ANCILLARY SYSTEMS	410712	168096962	168096962
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	485247169	485247169
	Capital Spares - Generating Plant and Machinery	410714	40572825	54250426
			<b>4971743240</b>	<b>4980944418</b>
viii)	<b>Plant and machinery- Sub station</b>			
	SUBSTATION-TRANSFORMERS	410801	1433963	696213
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER	410802	4217852	4217852
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	0	0





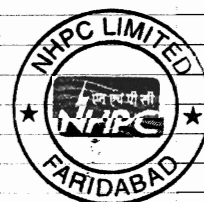
Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	LIGHTENING ARRESTORS	410804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410806	0	0
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			<b>5651815</b>	<b>4914065</b>
ix)	<b>Plant and machinery- Transmission lines</b>			
	TRUNK TRANSMISSION LINES	410901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	410903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	6819435	5413812
	STREET LIGHTING, ETC.	410905	1961123	1961123
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			<b>8780558</b>	<b>7374935</b>
x)	<b>Plant and machinery- Others</b>			
	PLANT AND MACHINERY-OTHERS	411001	0	0
	DIESEL GENERATING SETS	411002	14913076	10816334
			<b>14913076</b>	<b>10816334</b>
xi)	<b>Construction Equipment</b>			
	EXCAVATORS	411101	134420	134420
	LOADERS	411102	0	0
	DUMPERS	411103	0	0
	TIPERS	411104	165874	165874
	DOZERS	411105	473087	473087
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES (Less than 100 tons)	411109	1410469	1410469
	CONCRETING EQUIPMENT	411110	0	0
	TUNNELING EQUIPMENT	411111	0	0
	PUMPS	411112	3008974	2424460
	DIESEL GENERATING SETS	411113	0	0
	WELDING SETS	411114	121748	70394
	AIR COMPRESSORS	411115	9580	9580
	DRILLING EQUIPMENT	411116	0	0
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	0	0
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	133869	133869
	Capital Spares - Construction Equipment	411131	0	0
			<b>5458021</b>	<b>4822153</b>
xii)	<b>Water Supply System/Drainage and Sewerage</b>			
	WATER SUPPLY	411201	13027524	13027524
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	4216993	4216993
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			<b>17244517</b>	<b>17244517</b>
xiii)	<b>Electrical installations</b>		<b>0</b>	<b>0</b>
xiv)	<b>Vehicles</b>			
	CARS	411501	249551	286964
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	1447546	1470594
	PICK UP VAN	411504	0	0
	FIRE TENDERS	411505	6005691	4258136
	AMBULANCE	411506	762859	762859
	BUSES	411507	151857	151857
	TRUCKS/TANKERS	411508	4220641	4220641
			<b>12838145</b>	<b>11151051</b>
xv)	<b>Aircraft/ Boats</b>		<b>0</b>	<b>0</b>
xvi)	<b>Furniture and fixture</b>			
	FURNITURE-FIXTURES-OFFICE	411701	6566729	6497397
	FURNITURE-FIXTURES-RESIDENTIAL	411702	23342	63842
	FURNITURE-FIXTURES-CANTEEN	411703	0	0
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	330953	330953



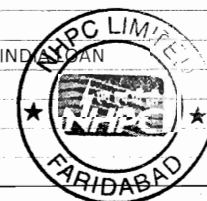
Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	FURNITURE-FIXTURES-HOSPITAL	411706	5646	5646
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	2596542	2525854
			<b>9523212</b>	<b>9423692</b>
xvii)	<b>Computers</b>			
	COMPUTERS	411801	1885441	2005052
	PRINTERS	411803	654608	654609
	OTHER EDP EQUIPMENTS	411804	533416	1866020
	SATELLITE COMMUNICATIONS SYSTEMS	411805	18315	268119
	Networking Devices and Server	411806	8415520	0
			<b>11507300</b>	<b>4793800</b>
xviii)	<b>Communication Equipment</b>			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	548209	548209
	INTERIOR COMMUNICATION EQUIPMENTS	411903	841525	841525
			<b>1389734</b>	<b>1389734</b>
xix)	<b>Office Equipments</b>			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	0	0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	1739051	1739051
	HOSPITAL EQUIPMENTS	412005	770748	813327
	CLUB EQUIPMENTS	412006	559838	47366
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	325761	309343
	AIR CONDITIONERS	412008	780393	802066
	Air Coolers/ Water Coolers/ Fans	412011	301645	301645
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	0	0
	Televisions/Music System for office	412014	162489	162489
	OTHER OFFICE EQUIPMENTS	412020	1261863	1261863
			<b>5901788</b>	<b>5437150</b>
xx)	<b>RESEARCH AND DEVELOPMENT EQUIPMENT</b>	412101	0	0
xxi)	<b>Other assets</b>			
	Televisions/Music systems-other than for office, Projectors, Audio Visual	412501	2234911	1493411
	LABORATORY TESTING AND METER TESTING EQUIPMENTS	412502	2641128	2641128
	MISC. ASSETS/EQUIPMENTS	412503	5738733	4530498
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	257395	263528
			<b>10872167</b>	<b>8928565</b>
xxii)	<b>CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC</b>	412601	0	0
xxiii)	<b>FIXED ASSETS OF MINOR VALUE &gt;750&lt;5000</b>	412801	1632448	1445863
<b>Annexure to Note No. 19 (g)</b>				
	<b>Obsolete / surplus assets</b>		0	0
b)	<b>ACCUMULATED DEPRECIATION</b>			
	LAND- LEASE HOLD	420101	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	32837465	20855360
	BUILDING	420301	122554308	83423775
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	1893444667	1208497218
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	722081511	463796808
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	412795	122665
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING FOUNDATION)	420901	1262345	779627
	<b>Construction equipments</b>			
	PLANT AND MACHINERY OTHERS	421001	1735719	1022968
	DIESEL GENERATING SETS	421002	0	0
			<b>1735719</b>	<b>1022968</b>
	<b>CONSTRUCTION EQUIPMENT</b>	421101	1779263	1034498



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	<b>Water Supply System/Drainage and Sewerage</b>			
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	1779383	1129319
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
			<b>1779383</b>	<b>1129319</b>
	<b>Electrical installations</b>			
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0	0
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	0	0
			<b>0</b>	<b>0</b>
	<b>VEHICLE</b>	421501	1825157	1287540
	AIRCRAFT/BOATS	421601	0	0
	FURNITURE FIXTURES AND EQUIPMENT	421701	1714552	1044818
	COMPUTERS	421801	9340570	1491139
	COMMUNICATION EQUIPMENTS	421901	384076	244552
	OFFICE EQUIPMENT	422001	1197130	768598
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND	422101	0	0
	OTHER ASSETS	422501	1981206	1176612
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	1629819	1443259
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			<b>2795959966</b>	<b>1788118756</b>
<b>Note no. 10.2</b>	<b>INTANGIBLE ASSET</b>			
	<b>GROSS BLOCK</b>			
	LAND- RIGHT OF USE	410121	193079261	193079261
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	366720	366720
			<b>193445981</b>	<b>193445981</b>
	<b>ACCUMULATED DEPRECIATION</b>			
	LAND- RIGHT OF USE	420102	17752246	11303398
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	366715	256386
			<b>18118961</b>	<b>11559784</b>
<b>Note no. 11.1</b>	<b>Capital Work In Progress</b>			
	<b>ROADS</b>			
	ROADS	430201	0	1018778
	BRIDGES AND CULVERTS	430203	0	0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			<b>0</b>	<b>1018778</b>
	<b>BUILDINGS</b>			
	RESIDENTIAL BUILDING-PERMANENT	430325	1483972	0
	BUILDINGS-OTHERS	430328	1660602	0
	OTHER CIVIL WORKS	430329	0	0
			<b>3144574</b>	<b>0</b>
	<b>RAILWAY SIDINGS</b>	430501	0	0
	<b>Hydraulic Works(Dams, Water Conductor system</b>			
	TAILRACE TUNNELS	430607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	68222650	68222650
			<b>68222650</b>	<b>68222650</b>
	<b>Generating Plant and machinery</b>			
	Plant and machinery Sub station		0	0
	Plant and machinery- Transmission lines		0	0
	Plant and machinery Others		0	0
	Construction Equipment		0	0
	<b>Water Supply System/Drainage and Sewerage</b>			



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
			0	0
	<b>ASSETS PENDING ISSUES</b>			
	ASSETS PENDING ISSUES	611401	4780872	130386
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			<b>4780872</b>	<b>130386</b>
	<b>CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC</b>	432601	0	0
	Survey, investigation, consultancy and supervision charges		0	0
	<b>EXPENDITURE ON COMPENSATORY AFFORESTATION</b>	435001	0	0
	<b>CONSTRUCTION STORES</b>			
i)	Stores and spares		0	0
ii)	Loose tools		0	0
iii)	Scrap inventory			
	SCRAP MATERIALS	441301	0	0
			0	0
iv)	Stores in transit/ pending inspection		0	0
v)	Material issued to contractors/ fabricators		0	0
	<b>Total Construction Stores</b>		0	0
vi)	Provision for Construction Stores	350916	0	0
vii)	<b>EXPENDITURE DURING CONSTRUCTION (CUMULATIVE)</b>			
	WAGES, ALLOWANCES AND BENEFITS	437501	2077906057	2077906057
	Gratuity, Contribution to provident fund & pension scheme (including	437502	460486421	460486421
	STAFF WELFARE EXPENSES	437503	223385993	223385993
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	2223657	2223657
	REPAIR AND MAINTENANCE- BUILDING	437510	19336574	19336574
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY AND	437511	2845161	2845161
	REPAIR AND MAINTENANCE- OTHERS	437512	56813364	56813364
	RENT/HIRING CHARGES	437514	99134254	99134254
	RATES AND TAXES	437515	9868281	9868281
	INSURANCE	437516	2015185	2015185
	SECURITY EXPENSES	437517	3955479	3955479
	ELECTRICITY EXPENSES	437518	26553683	26553683
	TRAVELLING AND CONVEYANCE	437519	24880321	24880321
	EXPENSE ON VEHICLES/STAFF CAR	437520	20663168	20663168
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	17835362	17835362
	ADVERTISEMENT PUBLICITY	437522	6270489	6270489
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	93652	93652
	PRINTING AND STATIONERY	437524	10631317	10631317
	OTHER EXPENSES	437525	34380779	34380779
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	2768679	2768679
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	2448715	2448715
	LOSS ON SALE OF ASSET	437530	166759	166759
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	437531	109383064	109383064
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	485118375	485118375
	LAND ACQUISITION AND REHABILITATION	437533	0	0
	INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA	437540	0	0
	INT.ON BORROWED MONEY-BONDS	437541	1115219050	1115219050
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	1270013844	1270013844
	INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	0	0



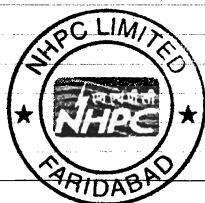
Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0	0
	BOND ISSUE/ SERVICE EXPENSES	437546	3299231	3299231
	COMMITMENT FEE	437547	2556708	2556708
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	28254180	28254180
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	30981580	30981580
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	-10848767	-10848767
	Remuneration to Auditors	437552	49789	49789
	Exchange difference regarded as adjustment to Interest Cost	437554	0	0
	Loss on Hedging Transactions	437555	0	0
	DEP. DURING CONSTRUCTION	437560	20855350	20855350
	Provisions	437561	530167547	530167547
	PRIOR PERIOD EXPENSES	437565	11153890	11153890
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERIOD	437570	-305873128	-305873128
	INTEREST ON LOANS AND ADVANCES	437571	-23479602	-23479602
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	-55012258	-55012258
	PROFIT ON SALE OF ASSET	437573	-53952	-53952
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-103333387	-103333387
	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	527166363
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	-935212450	-935212450
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	-2764002128	-2764002128
	CAPITALIZATION OF EDC-DEPRECIATION	438104	-208555350	-208555350
	CAPITALIZATION OF EDC- INTEREST AND FINANCIAL CHARGES	438105	-2419343013	-2419343013
	CAPITALIZATION OF EDC-PROVISIONS	438106	-530167547	-530167547
	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	-9980328	-9980328
	CAPITALIZATION OF EDC -EXCHANGE RATE VARIATION	438108	-20132813	-20132813
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	-1551389275	-1551389275
	Corporate/Regional Office Expenses (Net)	437599	1551389275	1551389275
	<b>TOTAL</b>		<b>0</b>	<b>0</b>
	<b>PROVISION FOR PROJECT EXPENSES</b>	<b>350922</b>	<b>0</b>	<b>0</b>
<b>Note no. 11.2</b>	<b>Intangible Assets Under Development</b>			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0
<b>Note no. 13</b>	<b>LOANS AND ADVANCES</b>			
	<b>LONG TERM LOAN AND ADVANCES</b>			
	<b>CAPITAL ADVANCES</b>			
	Secured (considered good)		0	0
	<b>Unsecured (considered good)- Against bank guarantee</b>			
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450300	0	0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450301	0	149319
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-	450302	0	0
			<b>0</b>	<b>149319</b>
	<b>Unsecured (considered good)- Others</b>			
	Advance - Government Department	450207	60824088	34424514
			<b>60824088</b>	<b>34424514</b>
	Provision for expenditure awaiting utilisation certificate	350904	37962720	2738278
	<b>Unsecured (considered doubtful)</b>			
	Provision for Doubtful Advances - Capital Advances	350915	0	0
	<b>LONG TERM LOAN AND ADVANCES</b>			
	- Unsecured (considered good)			
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-106306661	-95425525
	DEPOSIT WITH OTHER GOVT. DEPTT.	650412	106306661	95425525



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DEPOSIT WITH OTHER GOVT. DEPTT.	658412	12430000	3048285
			<b>12430000</b>	<b>3048285</b>
	Provision for Doubtful Deposits - Long Term	350914	0	0
	Provision against demand raised by Govt. Dept.	350612	<b>2295378</b>	0
	<b>Employees (including accrued interest)</b>			
	<b>-Secured</b>			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	650120	212098	352744
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	650121	6063	27427
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED	650212	6599424	6192156
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-	650213	546405	437591
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/	650214	8606	7295
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER	650215	125262	122090
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE	650228	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER	650231	0	0
	HOUSE BUILDING ADVANCE - SECURED	660101	7888570	6500998
	CAR ADVANCE- SECURED	660102	1606134	1240807
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	55968	66002
	COMPUTER ADVANCE- SECURED	660104	488052	639632
			<b>17536582</b>	<b>15586742</b>
	<b>-Unsecured</b>			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED	650125	0	320501
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	261786	115270
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-	650219	0	84872
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	313	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER	650221	521	5710
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	876782	1972000
	CAR-ADVANCE- UNSECURED	660202	0	141421
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	40760	0
	COMPUTER ADVANCE - UNSECURED	660204	35250	33375
	FURNITURE ADVANCE	660205	0	750
			<b>1215412</b>	<b>2673899</b>
	<b>Loan to State Government in settlement of dues from customer</b>			
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0
	<b>Advance to Government of Arunachal Pradesh-Unsecured</b>	661202	0	0
	<b>Other advances</b>			
	<b>- Unsecured (considered good)</b>			
	Other Pre Paid Expenses - Non Current	650713	0	0
	<b>Less : Provisions for doubtful other loans and advances - Long Term</b>		0	0
	<b>SHORT TERM LOANS &amp; ADVANCES</b>			
	<b>DEPOSITS</b>			
	DEPOSIT WITH OTHER GOVT. DEPTT.	659412	93876661	92377240
			<b>93876661</b>	<b>92377240</b>
	PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
	<b>Employees loans &amp; Advances (including accrued interest)</b>			
	<b>- Secured</b>			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	651520	146811	245395
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	651521	55999	70405
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/	651522	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651523	14137	7180
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	651543	0	0



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED	651612	83500	17500
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-	651613	60701	36428
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/	651614	5256	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER	651615	36096	18237
	HOUSE BUILDING ADVANCE - SECURED	661501	2392929	2135300
	CAR ADVANCE- SECURED	661502	686851	557346
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	41421	45852
	COMPUTER ADVANCE- SECURED	661504	376926	411470
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	661505	0	0
			<b>3900627</b>	<b>3545113</b>
	<b>Employees loans &amp; Advances (including accrued interest) - Unsecured</b>			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED	651525	0	59184
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER	651635	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	97044	0
	CAR-ADVANCE- UNSECURED	661602	0	22044
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	9240	0
	COMPUTER ADVANCE - UNSECURED	661604	9000	31500
	FURNITURE ADVANCE	661605	0	4482
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	661612	0	0
			<b>115284</b>	<b>117210</b>
	MULTIPURPOSE ADVANCE	660206	6782570	7949282
	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	68000	25000
	PAY ADVANCE	660303	0	17564
	DEPARTMENTAL ADVANCE TO STAFF	660308	0	536342
	LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY REVISION	660310	0	0
			<b>6850570</b>	<b>8528188</b>
			<b>6965854</b>	<b>8645398</b>
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	0	0
	<b>Advance to contractor / supplier</b>			
	Secured (considered good)		0	0
	Unsecured (considered good)			
	– Against bank guarantee		0	0
	– Others			
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	0	12915
	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
			0	12915
	<b>Loan to State Government in settlement of dues from customer</b>			
			0	0
	<b>Other advances</b>			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	12382973	9390109
	RENT PREPAID	650702	630100	752610
	OTHER PRE-PAID EXP. - CURRENT	650703	881636	0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	0	15000
			<b>13894709</b>	<b>10157719</b>
	<b>Less : Provisions for doubtful other loans and advances - Short Term</b>		0	0
	<b>Advance income tax</b>		0	0



Note no. 14.1 OTHER NON-CURRENT ASSETS

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Interest accrued on:			
	Advance to Arunachal Government			
	Interest Accrued but not due on Advance to Government of Arunachal Pradesh-	650237	0	0
	Others		0	0
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	0	0
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION ACCOUNT	650502	0	0
<b>Note no. 14.2</b>	<b>OTHER NON-CURRENT ASSETS - REGULATORY ASSETS</b>		0	0
<b>Note no. 15</b>	<b>CURRENT INVESTMENTS</b>		0	0
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0
<b>Note no. 16</b>	<b>INVENTORIES</b>			
i)	Stores and spares			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIFICATION CONTROL	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER CONTROL	610002	0	0
	STEEL ACCOUNT	610101	336047	336047
	CEMENT ACCOUNT	610201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	0	1
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	6382279	7043044
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	11670527	12623049
	SPARES FOR EQUIPMENTS ACCOUNT	610701	116500	162130
	SPARES FOR VEHICLES ACCOUNT	610801	41940	41940
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	13398180	16414553
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	674966	674966
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	83140	41940
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0	0
			<b>32703579</b>	<b>37337670</b>
	Stores in transit/ pending inspection		0	0
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	223487	294000
	LOOSE TOOLS IN USE	611208	0	0
			<b>223487</b>	<b>294000</b>
iii)	Scrap inventory			
	SCRAP MATERIALS	611301	76201	76201
	Material at site			
	MATERIAL AT SITE	612801	0	0
v)	Material issued to contractors/ fabricators		0	0
vi)	INVENTORY FOR SELF GENERATED CERs/VERs	611501	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	8765	0
			<b>8765</b>	<b>0</b>
<b>Note no. 17</b>	<b>TRADE RECEIVABLES</b>		0	0
	Less: Provision for doubtful debts		0	0
	NET TRADE RECEIVABLES		0	0
<b>Note no. 18</b>	<b>CASH AND BANK BALANCES</b>			
	Cash and Cash Equivalent			







Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Interest recoverable from beneficiary	650822	0	0
	<b>Claims recoverable</b>			
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	829	1921
	CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	0
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	1560679	2710274
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	13703	119454
			<b>1575211</b>	<b>2831649</b>
	<b>Provisions for doubtful claims</b>		0	0
	<b>Work In Progress</b>			
	Construction work in progress(on behalf of client)		0	0
	<b>CONSULTANCY WIP(ON BEHALF OF CLIENT)</b>	620201	0	0
	PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	0	0
	PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	0	0
			0	0
			0	0
	<b>Others</b>		0	0
<b>Note no. 20</b>	<b>REVENUE FROM OPERATIONS</b>			
<b>A</b>	<b>SALES</b>			
	SALE OF POWER	810101	4334693421	3451707159
	SALE OF POWER-REGULATED	810102	2297379	894477
	UNSCHEDULED INTERCHANGE	810801	79628670	25630112
	CONGESTION CHARGES	810901	606577	0
	SALE OF POWER-NOT BILLED	812001	809031252	0
	Earlier year Sales	812002	-35536	2
	<b>Total (Sales)</b>		<b>5226221763</b>	<b>3478231750</b>
			0	0
	<b>Less :</b>			
	Tariff Adjustments	820103	0	0
	Regulated Power Adjustment	820105, 820106	-300653	25197
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERIOD	980170	0	0
			<b>5226522416</b>	<b>3478206553</b>
<b>B</b>	<b>ADVANCE AGAINST DEPRECIATION</b>			
	<b>sub-total</b>		0	0
<b>C</b>	<b>OTHER OPERATING INCOME (Interest from Beneficiary States)</b>			
	Interest from Beneficiary States	841401	82004215	0
	Interest on UI charges Receivable	841403	52823	7010025
	<b>sub-total</b>		<b>82057038</b>	<b>7010025</b>
<b>D</b>	<b>REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS</b>			
	<b>CONTRACTS &amp; CONSULTANCY INCOME</b>			
	<b>CONTRACTS INCOME</b>			
	<b>sub-total</b>		0	0
	<b>Consultancy Income</b>			
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0	6534022
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0
	<b>sub-total</b>		0	<b>6534022</b>



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	<b>CONTRACTS &amp; CONSULTANCY INCOME</b>	Total	0	6534022
<b>Note no. 21</b>	<b>OTHER INCOME</b>			
	Income from Long Term Investments			
	Trade			
	Dividend from Subsidiary			
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0
	Dividend-Others			
	Income from Investment-Dividend-(Trade)	840205	0	0
	Interest			
	Government Securities (8.5% tax free bonds issued by the State Governments)			
	INTEREST INCOME BONDS-SECURITISED	840402	0	0
	Total (Trade)			
	Non-Trade			
	Dividend-Others			
	Interest-Self Insurance Fund			
		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-Securitized	840403	0	0
	Advance to Government of Arunachal Pradesh			
	Interest on Advance to Government of Arunachal Pradesh	840602	0	0
	Public Deposit Account - No link in this sheet			
	Interest on Public Deposit Account	840303	0	0
	Indian Banks-Self Insurance			
		sub-total	0	0
	Indian Banks-Others			
		sub-total	0	0
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	930125	870941
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	212855	211867
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	21487	7293
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	72476	70881
	INTEREST FROM EMPLOYEE-OTHERS	840505	563	0
		sub-total	1237506	1160982
	Others			
		sub-total	0	0
	LATE PAYMENT SURCHARGE	840101	19023074	95956656
	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 ASSET	841501	0	80744
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURPLUS MA	841503	0	0
		sub-total	0	80744
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	2795526	205711
	PROVISION NOT REQUIRED WRITTEN BACK	840902	2161178	277291
		sub-total	4956704	483002
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	26740	10229



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	RENT/HIRE CHARGES EMPLOYEES	840702	0	17196
	RENT/HIRE CHARGES-OTHERS	840708	0	0
	Sale of Scrap	840801	0	0
	OTHER INCOME	841001	2067310	2235681
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	402844	421419
	RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
	POST OFFICE RECURRING DEPOSIT	841701	0	0
	LEASE RECOVERY	841702	385783	450475
	ELECTRICITY RECOVERY	841703	26	60052
	TELEPHONE RECOVERY	841704	0	0
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	0	11200
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	0	0
	GUEST HOUSE RECOVERY	841710	256595	242022
	<b>sub-total</b>		<b>3139298</b>	<b>3448274</b>
	<b>Exchange rate variation (Credit)</b>			
	EXCHANGE RATE VARIATION (GAIN)	841101	5998850	3168579
	ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
	<b>sub-total</b>		<b>5998850</b>	<b>3168579</b>
	<b>CO/ Regional Office Allocation to Units</b>			
	Other Income <Corporate/Regional Office>	849999	6595192	6332416
	Other Income <PID>	849995	0	2150
	Other Income <Corporate/Regional Office>	980401	0	0
	<b>Allocated to Units</b>		<b>6595192</b>	<b>6334566</b>
	<b>Total (Other Income)</b>			
	<b>Income transferred to EDC</b>	Less :		
		Trf. To EDC	0	0
	<b>Income transferred to contract and consultancy expenses</b>	Less :		
		Trf. To Consultancy	0	0
	<b>Income transferred to Advance Deposit from Client/Contractees and against Deposit Works</b>			
		Trf. To Deposit Work	0	0
	<b>REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR</b>		0	0
<b>Note no. 22</b>	<b>GENERATION, ADMINISTRATION AND OTHER EXPENSES</b>			
	<b>Water Usage Charges</b>	920111	0	0
	<b>sub-total</b>		<b>0</b>	<b>0</b>
	<b>Consumption of stores and spare parts</b>			
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM- CAPITAL	920101	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL	920102	2595822	2071660
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-OTHER	920103	303000	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHER	920104	15434877	32844
	<b>sub-total</b>		<b>18333699</b>	<b>2104504</b>
	<b>Repair and maintenance</b>			
	<b>Building</b>			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING	920201	1790178	1438317
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BU	920202	5552860	1979435
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING	920203	0	786878
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE I	920204	197430	85658
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/	920205	565873	330524
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUILDI	920206	30601	126
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING	920210	229226	213799
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUIL	920211	2249828	1270208
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	273122	22418



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	2200	753441
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING	920214	1803831	1272715
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	8252	2264493
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	388399	1072815
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	1232551	1326601
	REPAIR AND MAINTENANCE-CLUB BUILDING	920218	0	0
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0	0
	<b>sub-total</b>		<b>14324351</b>	<b>12817428</b>
	<b>Machinery</b>			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT	920401	2354493	5772019
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWE	920402	3202078	1866633
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT	920403	105899	343944
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMEN	920404	294773	405673
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER EC	920405	0	84330
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PL	920406	0	11745
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLANT AN	920501	30754	19607
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION P	920502	189714	3516
	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AND MA	920503	0	65238
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MACHINERY	920810	3394324	0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND MA	920811	61953	0
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINERY	920812	0	0
	<b>sub-total</b>		<b>9633988</b>	<b>8572705</b>
	<b>Others</b>			
	DESILTATION EXPENSES	920301	0	167733
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR	920304	814980	1354786
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERV	920305	4846162	487697
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	17800	1048293
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WO	920307	998102	193911
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANIC	920308	2238129	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS	920309	1028	3049695
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SYST	920310	174993	23878
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATI	920311	70648	5299243
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SYSTEM	920312	0	0
	Repair and Maintenance DG Set-Other than Residential	920601	231365	538145
	REPAIR AND MAINTENANCE DG SET-Residential	920602	939288	464202
	REPAIR AND MAINTENANCE-COMPUTERS	920604	263387	509349
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVICES	920605	0	0
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	14144	270936
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	7397036	5687683
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CULVERTS	920701	50400	78769
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, C	920702	10576134	2986872
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS	920703	0	707494
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	58917	13963
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES	920711	483218	141450
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	80	106171
	Repair and Maintenance-materials consumed-Light Vehicles other than Car/Je	920713	1931	2204
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE	920714	0	109074
	Repair and Maintenance-other expenses-Light Vehicles other than Car/Jeep	920715	0	2950
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	149767	272502
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	0	69674
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920722	0	0
	REPAIR AND MAINTENANCE-	920727	0	0
	REPAIR AND MAINTENANCE- OTHERS	920731	339945	1786643
	Repair and Maintenance-materials consumed- Car/Jeep	920732	80641	107919
	Repair and Maintenance-other expenses-Car/Jeep	920733	0	4717
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTEM	920801	0	287009
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	2522528	0
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	19800
	<b>sub-total</b>		<b>32270623</b>	<b>25792762</b>
	<b>Direct Expebditure on Contract Management and Consultancy Works</b>			
	DIRECT EXPENSES-OTHERS	960204	0	5607514
	<b>sub-total</b>		<b>0</b>	<b>5607514</b>



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	<b>Miscellaneous operational expenses</b>			
	<b>Rent</b>			
	RENT-LAND /LEASE RENTAL	921104	5310222	6417089
	Hiring of Vehicles other than Car/Jeep	921105	2472200	4084966
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
	Hiring of Vehicles-Car/Jeep	921108	14635275	14941453
	Hiring of Aircraft/Helicopter	921109	0	0
	<b>sub-total</b>		<b>22417697</b>	<b>25443508</b>
	<b>Rates and taxes</b>			
	RATES AND TAXES-VEHICLES	921201	329763	274709
	RATES AND TAXES-BUILDINGS	921202	0	0
	RATES AND TAXES-OTHERS	921204	0	240
	ELECTRICITY CESS	921219	0	0
	OTHER TAXES /DUTIES	921220	67789	394387
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0
	WEALTH TAX	970503	0	0
	<b>sub-total</b>		<b>397552</b>	<b>669336</b>
	<b>Insurance</b>			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	6151	0
	Insurance premium of Vehicles other than Car/Jeep	921312	113131	187582
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	5862
	Insurance premium of Vehicles-Car/Jeep	921314	20673	22821
	INSURANCE- FIDELITY	921315	1124	0
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	449	3821
	INSURANCE-TRANSIT INSURANCE	921317	940	0
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	33423664	26199927
	INSURANCE- OTHERS	921325	0	16312
	<b>sub-total</b>		<b>33566132</b>	<b>26436325</b>
	Utilization of Self Insurance Fund	921801	0	1875064
	<b>Security expenses</b>			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	0	216436
	Security Expenses -CISF-Other than Residential	921403	0	0
	Security Expenses -Others-Other than Residential	921404	31201432	25837420
	<b>sub-total</b>		<b>31201432</b>	<b>26053856</b>
	<b>Electricity Charges</b>			
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
	ELECTRICITY EXPENSES-OFFICE	921506	4242873	6736027
	Electricity Expenses-Residential	921507	3529333	3089212
	Electricity Expenses – Other than Office & Residential	921510	6418554	6309061
	WHEELING CHARGES PAID	921511	0	0
	<b>sub-total</b>		<b>14190760</b>	<b>16134300</b>
	<b>Travelling and Conveyance</b>			
	CONVEYANCE EXPENSES	921601	141893	137885
	INLAND TRAVEL	921602	1048087	702953
	INLAND TRAVEL-TRAINING	921603	313155	195395
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	4171	0
	FOREIGN TRAVEL	921605	0	143090
	Inland Travelling Expenses - Directors	921610	0	0
	TRANSFER TA EXPENSES	921611	249261	210343
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1879805	1153339
	Baggage Allowance on Retirement	921613	0	0
	Foreign Travel Expenses - Directors	921615	0	0
	<b>sub-total</b>		<b>3636372</b>	<b>2543005</b>
	<b>Expenses on Vehicles</b>			
	POL EXPENSE ON CARS/ JEEPS	921701	339199	509960
	POL EXPENSE ON TRANSPORT VEHICLE	921702	530557	479697



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	POL EXPENSE ON HEAVY VEHICLE	921703	411348	283856
	POL ON OTHERS	921707	580664	521920
		sub-total	1861768	1795433
	<b>Telephone, telex and postage</b>			
	TELEX AND POSTAGE	922001	33014	27641
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	0	210
	TELEPHONE CHARGES	922004	1561018	2026576
	SATELLITE COMMUNICATION EXPENSES	922006	3619223	2942586
	EMAIL/INTERNET EXPENSES	922007	0	0
	OTHER COMMUNICATION EXPENSES	922010	0	0
		sub-total	5213255	4997013
	<b>Advertisement and publicity</b>			
	ADVERTISEMENT RECRUITMENT	922101	0	207080
	ADVERTISEMENT TENDERS	922102	843123	467511
	PUBLICITY NEWSPAPERS	922103	129545	138203
	PUBLICITY JOURNALS	922104	0	0
	PUBLICITY SOUVENIRS	922105	25356	40000
	CONFERENCE EXPENSES	922106	0	15254
	EXHIBITIONS EXPENSES	922107	0	0
	MISC. PUBLIC RELATION	922108	19888	140246
	STATUTORY PRESS ADVERTISEMENT	922112	20289	35509
	ADVERTISEMENT OTHERS	922120	401319	227034
		sub-total	1439520	1270837
	<b>Entertainment and hospitality expenses</b>			
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES	922204	26750	30650
		sub-total	26750	30650
	<b>Donation</b>			
		sub-total	0	0
	<b>Printing and stationery</b>			
	PRINTING AND STATIONERY	922401	882031	400395
	PRINTING AND BINDING OF REPORT	922404	0	564
	COMPUTER STATIONERY	922405	0	509844
	COMPUTER CONSUMABLES	922406	0	13573
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DIRECTORS	922407	0	0
		sub-total	882031	924376
	<b>Books and periodicals</b>			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	47995	56297
		sub-total	47995	56297
	<b>Consultancy charges</b>			
	<b>-Indigenous</b>			
	LEGAL EXPENSES	922601	4057631	3602911
	PAYMENT TO CONSULTANTS	922602	719104	1168544
	OTHER CHARGES	922615	0	1965803
		sub-total	4776735	6737258
	<b>-Foreign</b>			
		sub-total	0	0
	<b>Expenditure on compensatory afforestation/ catchment area treatment</b>			
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TREATMEN	923901	0	0
	<b>Expenditure on land not belonging to corporation</b>			
	Expenditure on land not belonging to corporation	923902	6100000	1308478
	<b>Loss on sale of assets</b>			
	LOSS ON SALE OF ASSET	923701	15861	0
	LOSS ON RECOGNITION OF ASSETS FOR DEPRECIATION/ ACTIVE USE/ SURPLUS ASSET.	923720	0	0
		sub-total	15861	0
	<b>Assets / claims written off</b>			
	FIXED ASSETS WRITTEN OFF	950906	45057	0



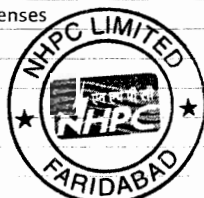
Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
		sub-total	45057	0
	Interest payment on court/arbitration cases			
		sub-total	0	0
	Interest to beneficiary states			
		sub-total	0	0
	Rebate to customers			
	REBATE TO CUSTOMERS	941101	7149263	5585808
	INCENTIVE TO BENEFICIARY STATES	941102	0	0
		sub-total	7149263	5585808
	COMMUNITY DEVELOPMENT EXPENSES	925101	0	4219401
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
	CSR & SD - Health Care and Sanitation Expenditure	925103	226193	0
	CSR & SD - Education & Skill Development	925104	575136	0
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0
	CSR & SD - Enviornment Expenditure	925106	23200	0
	CSR & SD - Art & Curlture Expenditure	925107	118091	0
	CSR & SD - Ex-Arm Forces	925108	0	0
	CSR & SD - Sports	925109	30846	0
	CSR & SD - Rurla Development Expenditure	925112	2697852	0
		sub-total	3671318	4219401
	Expenditure on Self Generated CERS/VERS	924101	0	0
	Other general expenses			
	OTHER PAYMENTS	922702	0	1281
	TRAINING EXPENSES	925011	1999094	1357212
	Participation Fee - Conference/Training	925017	15000	0
	Festival Celebration Expenses - other than Independence/Republic Day	925018	250559	120000
	Independence/Republic Day Celebration expenses	925019	28124	20491
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	0	40236
	Expenditure on Food/Beverages - in house training/temporary training centre	925023	93808	70979
	Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	5263795	6312425
	COMPENSATION PAID TO LAND EVACUATIES	922701	162582	717000
	Operational/Running Expenses of Guest House/Transit Hostel	925009	3167157	2402921
	WATER CHARGES	925012	0	0
	EXPENSES ON DEPARTMENTAL MEETING	925013	36474	36788
	CONSUMPTION OF LOOSE TOOLS	925015	0	0
	MISCELLANEOUS EXPENSES	925020	1323507	1583603
		sub-total	12340100	12662936
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	0	3241197
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
		sub-total	0	3241197
	Auditors remuneration			
	OTHER MATTERS	923106	179776	0
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
	COST AUDIT FEES	923108	70537	67416
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	10947	0
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
		sub-total	261260	67416
	Director expenses			
	DIRECTORS SITTING FEES	923001	0	0
	Research and development expenses			
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
	EXP. ON REGULATED POWER	925029	324402	190684





Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	REGULATED POWER ADJUSTMENT A/C- EXP. (CREDIT)	820104	-324402	-190684
		Total	0	0
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses <Corporate/Regional Office>	929999	36453935	37458366
	Generation, Administration and Other Expenses <PID>	929995	0	18921
	Generation, Administration and Other Expenses <Corporate/Regional Office>	980403	0	0
		Total (Generation & Adm.	36453935	37477287
	Expenses transferred to EDC			
		sub-total	0	0
	Expense transferred to contract and consultancy expenses			
		Transfer to Consultan	0	0
	Expenses transferred to Deposit Works			
	Generation, Adm & Other exps- Recoverable from Deposit Works	980701	0	0
	PROVISIONS			
	Bad and doubtful debts provided			
		sub-total	0	0
	Bad and doubtful advances / deposits provided			
		sub-total	0	0
	Bad and doubtful Interest / claims provided			
		sub-total	0	0
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	8765	0
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	8765	0
	Shortage in store & spares provided			
	SHORTAGE IN STORE	950801	0	0
	Provision for contingencies- No link in this sheet			
	PROVISION FOR CONTINGENCIES	951001	0	0
	Provision against diminution in the value of investment			
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	951101	0	0
	Provision for project expenses			
	PROJECT EXPENSES PROVIDED FOR	951201	0	0
	Provision for loss on fixed asset/store			
		sub-total	0	0
	Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0
	Provision for expenditure on CAT Plan	951401	0	0
	Others			
	PROVISION FOR OTHER EXPENSES	952001	0	0
	CO/ Regional Office Allocation to Units			
		Allocated to Units	0	0
	Expense transferred to EDC			
		Less :		
		Transfer to EDC	0	0
	Expense transferred to contract and consultancy expenses			
		Less :		
		Transfer to Consultan	0	0
	Provisions transferred to Deposit Works	980707	0	0

Note no. 23 EMPLOYEE BENEFITS EXPENSE



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	<b>Salaries, wages, allowances</b>			
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOW	900111	37465431	35290675
	DEARNESS ALLOWANCE (EXEC)	900112	32166603	26938792
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	852703	916966
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2086834	2055416
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	167575	132331
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	1000	0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	4198428	5451989
	HONORARIUM (EXEC)	900127	1100	0
	Earned Leave Encashment (Executive)	900128	2822071	2734849
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	10819392	6511898
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	1265674	1277131
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	1149530	125478
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	900140	8745167	15784308
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	7951462	12488566
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	518304	997792
	INCENTIVE (SUPERVISOR)	900144	0	0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	559439	1017096
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	49950	90800
	Earned Leave Encashment (Supervisor)	900158	3561254	3376004
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	1561978	1725647
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	174127	241672
	Casual/Optional Leave Encashment (Supervisor)	900162	0	0
	HPL Encashment (Supervisor)	900163	1528397	634513
	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	52081184	61917473
	DEARNESS ALLOWANCE (WORKMEN)	900167	47413188	48632726
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	3228444	3905817
	INCENTIVE (WORKMEN)	900170	0	0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3095682	3651699
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	134480	181020
	TRANSPORT ALLOWANCE (WORKMEN)	900180	0	650
	ELECTRICITY SUBSIDY (WORKMEN)	900181	390	840
	Earned Leave Encashment (Workmen)	900184	12177298	12158053
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	11552363	8957567
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	188479	207816
	Casual/Optional Leave Encashment (Workmen)	900190	0	0
	HPL Encashment (Workmen)	900191	4110923	3626888
	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	1862076	2309553
	VRS TO WORKMEN-EXGRATIA	900305	4154974	0
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vouchers	900626	1621935	1569572
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowance	900627	2117543	1894773
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	467760	521884
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allowance	900629	906252	885899
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allowance	900630	1621578	1721667
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	848472	784407
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenance Allowance	900632	411211	430861
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	701513	621608
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	600567	656707



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Literature /	900635	1057722	1074853
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	301660	313911
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	421411	372988
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	938745	998817
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	62638	82870
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	101126	112524
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	3369180	3468279
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	157891	269437
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE	900651	276581	472721
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE	900652	325043	525016
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE	900653	154974	301940
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWA	900654	173561	336379
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	842823	1534381
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION	900656	334461	551018
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	54763	77091
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION	900658	148386	203103
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE	900659	363681	514718
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENA	900660	227088	277687
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE	900661	238222	411058
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOW	900662	389912	895646
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	139352	323730
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE	900664	22959	45659
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	256429	459065
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE	900666	20005	15585
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWANCE	900667	5679	24792
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWANCE	900676	2472132	3033308
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWANCE	900677	2071448	2386258
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE	900678	591607	747776
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT ALLOWA	900679	1136508	1444424
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	5059481	5699290
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION	900681	2134734	2590604
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	116747	154533
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION	900683	580221	625187
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE	900684	1511536	1772854
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENAN	900685	496837	611875
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	900686	1732506	2026505
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOW.	900687	2285904	2662097
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1252091	1642685
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	900689	49818	39986
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	1315052	1498599
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE	900691	238794	305187
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE	900692	83907	82095
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	5580
		sub-total	300456346	313421514
	<b>Gratuity and contribution to provident fund (including administration fees)</b>			
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	6940689	6742714
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	831218	432288
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (EXEC.)	900214	8370240	8055342
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	1801280	3096802
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR)	900241	162739	589330
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SUPERVISO	900243	2167959	3307069
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	10010451	11705875
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	1454908	991735
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (WORKMEI	900253	12348678	13620009
	PF ADMINISTRATION CHARGES	900261	346347	347499
	EQUITY DEPOSIT LINKED INSURANCE PREMIUM	900262	1829	1179
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	2657559	3296197
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATION PROVIS	900267	0	0
		sub-total	47093897	52186039



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	<b>Staff welfare expenses</b>			
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	776657	95341
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	2496162	3441793
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	2602568	2988645
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	199790	471276
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	900415	208962	108210
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	25076	0
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXABLE)	900417	261454	192316
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXABLE)	900418	24824	23399
	LIVERIES AND UNIFORMS	900422	1096999	0
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	23376	31645
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	325322	77046
	AWARDS TO EMPLOYEES	900427	20150	0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	153600	175200
	TRANSPORT FACILITY	900429	0	0
	COST OF MEDICINE/APPLIANCES ETC.	900430	650016	836441
	Conveyance/Transport expenses of employees-other than residence to office &	900431	0	0
	Rebate of additional interest on HBA	900446	0	0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	900447	444000	419500
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	900448	113050	196350
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)	900449	713250	855000
	OTHER EXPENSES	900450	0	9274
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVISION	900451	8954424	11106261
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROVISION	900452	0	-81392
	Memento	900453	95000	160000
	Memento - Actuarial	900454	0	-101734
	<b>sub-total</b>		<b>19184680</b>	<b>21004571</b>
	<b>Leave Salary &amp; Pension Contribution</b>			
	Leave Salary & Pension Contribution	900501	0	0
	<b>CO/ Regional Office/PID Allocation to Units</b>			
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	138519812	170659346
	Employees' Remuneration and Benefits <PID>	909995	0	765060
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
	<b>Total</b>		<b>138519812</b>	<b>171424406</b>
	<b>Total ( Employee Remuneration and Benefits)</b>			
	<b>Employee cost transferred to EDC</b>			
		Less :		
		Transfer to EDC	0	0
	<b>Transfer to Works</b>	750400, 750401		
	<b>Employee cost transferred to contract and consultancy expenses</b>			
		Less :		
		Transfer to Consultan	0	0
	<b>Employee cost transferred to deposit works</b>			
	Employee Remm & Benefits- Recoverable from Deposit Works	980702	0	0
Note no. 24	<b>FINANCE COST</b>			
	<b>Interest</b>			
	Government of India loan			
	<b>sub-total</b>		<b>0</b>	<b>0</b>
	<b>Bonds</b>			
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	449999999	449999999
	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	55499556	55499556
	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS	940207	0	0
	<b>sub-total</b>		<b>505499555</b>	<b>505499555</b>
	<b>Foreign loan</b>			
	<b>sub-total</b>		<b>0</b>	<b>0</b>
	<b>Term loan</b>			
	INTEREST ON TERM LOAN	940401	475788951	497980292
	<b>sub-total</b>		<b>475788951</b>	<b>497980292</b>



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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Cash credit facilities /WCDL	sub-total	0	0
	Other interest charges	sub-total	0	0
	Loss on Hedging Transactions	sub-total	0	0
	Bond issue/service expenses			
	STATUTORY PRESS ANNOUNCEMENT	941004	7629	6531
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
	LISTING FEES	941006	16708	37564
	OTHER ISSUE EXPENSES	941015	0	596228
	Bond issue/ service expenses allocated to units	980507	0	0
		sub-total	24337	640323
	Royalty	sub-total	0	0
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	30584	23399
	Commitment fee allocated to units	980509	0	0
		sub-total	30584	23399
	Guarantee fee on loan	sub-total	0	0
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	0
	OTHER CHARGES	942002	623694	1081973
	Other finance charges allocated to units	980513	0	0
	LC CHARGES- INDIAN CURRENCY	941501	172393	338048
	LC CHARGES- FOREIGN CURRENCY	941502	0	0
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	90119	84694
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0	10725
		sub-total	886206	1515440
		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	15251	29439
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	15251	29439
		Total (Interest and Finance charges)		
	Expense transferred to EDC	Less :		
		Transfer to EDC	0	0
	Expense transferred to contract and consultancy expenses	Transfer to Consultan	0	0
	Expense transferred to Deposit Works			
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	980705	0	0
Note no. 25	DEPRECIATION AND AMORTIZATION EXPENSES			
	DEPRECIATION			
	LAND- LEASE HOLD	930121	0	0
	LAND/RIGHT TO USE	930122	6448848	6448848
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	11982105	11946381
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	26118476	26063472
	BUILDING CONTAINING WORKSHOP	930302	0	0



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	8688948	8782071
	OFFICE BUILDINGS-PERMANENT	930304	111240	111240
	OFFICE BUILDINGS-TEMPORARY	930305	0	0
	STORES AND GODOWN BUILDINGS	930306	0	3599261
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, H	930321	4211869	4766741
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL	930601	684770523	684471901
	GENERATING PLANT AND MACHINERY	930701	262780742	265288249
	PLANT AND MACHINERY-SUB STATION	930801	290130	93894
	TRANSMISSION LINES	930901	482718	445608
	PLANT AND MACHINERY-OTHERS	931001	712751	596544
	CONSTRUCTION PLANT AND EQUIPMENT	931101	744765	668171
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	492000	492000
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	158064	158064
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	0	0
	Vehicles other than Motor Car/Jeep	931501	650478	758088
	Motor Car/Jeep	931502	217404	217404
	AIRCRAFT/BOATS	931601	0	0
	FURNITURE, FIXTURES AND EQUIPMENT	931701	676590	701323
	COMPUTERS	931801	1463064	1154474
	COMMUNICATION EQUIPMENTS	931901	139524	143556
	OFFICE EQUIPMENTS	932001	444265	466313
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHIN	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	110329	119815
	OTHER ASSETS	932501	805675	750698
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	195830	643390
		<b>Depreciation for the y</b>	<b>1012696338</b>	<b>1018887506</b>
	Depreciation adjustment of account of FERV	939001	0	0
	<b>CO/ Regional Office Allocation to Units</b>			
	Depreciation <Corporate/Regional Office>	939999	5663251	3999518
	Depreciation <PID>	939995	0	5013
	Depreciation <Corporate/Regional Office>	980404	0	0
		<b>Allocated to units</b>	<b>5663251</b>	<b>4004531</b>
		<b>Total (Depreciation</b>	<b>1018359589</b>	<b>1022892037</b>
	<b>Depreciation transferred to EDC/ Units</b>			
		<b>Transfer to EDC</b>	<b>0</b>	<b>0</b>
	<b>Depreciation transferred to contract and consultancy expenses</b>			
		<b>Transfer to Contract &amp; Con:</b>	<b>0</b>	<b>0</b>
	<b>Depreciation transferred to deposit works</b>			
	Depreciation- Recoverable from Deposit Works	980703	0	0
<b>Note no. 26</b>	<b>PRIOR PERIOD ITEMS (NET)</b>			
	<b>Income</b>			
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	-3345479
	OTHER PRIOR PERIOD INCOMES	860121	139777	10942325
		<b>Total (Prior Period Inco</b>	<b>139777</b>	<b>7596846</b>
	<b>Expenditure</b>			
	EMPLOYEES REMUNERATION AND BENEFITS	950401	0	117278
	DEPRECIATION & AMORTIZATION EXPENSES	950425	-3143641	5091655
	OTHERS	950450	2028960	35720
		<b>Total (Prior Period Expen</b>	<b>(1114681)</b>	<b>5244653</b>
	<b>CO/ Regional Office Allocation to Units</b>			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	81840	153199
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
		<b>Allocated to Units</b>	<b>81840</b>	<b>153199</b>
		<b>Prior Period (Net)</b>		



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Extra-ordinary Income / Expenses			
	Income			
		Net Expenses	0	0
	Expenses transferred to EDC			
	Prior period expenses			
		Transfer to EDC	0	0
	Prior period income	980179	0	0
	Expense transferred to contract and consultancy expenses			
		Transfer to Consultan	0	0
	Expense transferred to Deposit Works	980706	0	0
Note no. 27	Tax Expenses			
	Current Tax			
Note no. 28	EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	Direct Expenses			
	DIRECT EXPENSES-OTHERS	960204	0	5607514
		sub-total	0	5607514
	Employees' Remuneration and benefits			
	Salaries, Wages, Allowances and benefits			
		sub-total	0	0
	Gratuity and contribution to provident fund			
		sub-total	0	0
	Staff welfare Expenses			
	STAFF WELFARE EXPENSES	960114	0	0
	Repairs and Maintenance			
		sub-total	0	0
	Administration and Other Expenses			
	RENT/HIRING CHARGES	960119	0	0
	Travelling and Conveyance			
		sub-total	0	0
	Other Expenses			
		sub-total	0	0
	Contingencies			
	CONTINGENCIES	960130-NA	0	0
	Consultancy charges			
	CONSULTANCY CHARGES	960133	0	0
	Depreciation & Amortization Expense			
	DEPRECIATION	960132	0	0
	Depreciation	960219	0	0
		sub-total	0	0
	Finance Cost			
	INTEREST AND FINANCE CHARGES	960152	0	0
	INTEREST AND FINANCE CHARGES	960220	0	0
		sub-total	0	0
	LOSS ON CONSTRUCTION CONTRACT	960150	0	0
	Provisions			



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Provisions	960151	0	0
	CONSULTANCY WING -PROVISIONS	960221	0	0
		sub-total	0	0
	Construction WIP			
	Total	sub-total	0	0
	Receipts and recoveries	Less :		
		sub-total	0	0
	Prior Period Adjustments			
	Period Period expenses transferred to Contract & Consultancy	sub-total	0	0
<b>Note no. 28</b>	<b>EXPEND. DURING CONSTRUCTION</b>			
	<b>PARTICULARS</b>			
	EMPLOYEES BENEFITS EXPENSES			
		Sub-total	0	0
	REPAIRS & MAINTENANCE			
		Sub-total	0	0
	ADMINISTRATION & OTHER EXPENSES			
	Design and Consultancy charges:			
		Sub-total	0	0
	FINANCE COST			
		Sub-total	0	0
	PROVISIONS	980161	0	0
		Sub-total	0	0
	DEPRECIATION & AMORTISATION	980160	0	0
		Sub-total	0	0
	PRIOR PERIOD EXPENSES			
		Sub-total	0	0
	C.O./Regional Office Expenses:			
		Sub-total	0	0
	LESS: RECEIPTS AND RECOVERIES			
		Sub-total	0	0
	GRAND TOTAL		0	0





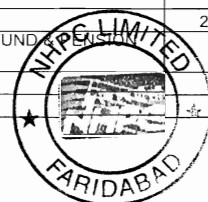
Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
140101	FUNDS FROM CORPORATE OFFICE		17611717702				17611717702
150102	CHEQUE PAID ACCOUNT			5915667317	1783463558	4132203759	
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			3311088	218874088		215563000
150109	CEN EMPLOYEE PAYMENT ADV -CORPORATE OFFICE			2631894	202056191		199424297
150301	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-1 JAMMU			24212711	332064152		307851441
150301	CHEQUE COLLECTED ACCOUNT			15826891	1818076	14008815	
150301	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-1 JAMMU				1701		1701
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-II BANIKHET			1216845	70341493		69124648
150402	CHEQUES PAID ACCOUNT SBI (BANIKHET) E.D.REGION-II-BANIKHET						
150402	CHEQUES COLLECTED ACCOUNT SBI (BANIKHET) E.D.REGION-II-BANIKHET						
150420	BANIKHET						
150501	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-III CALCUTTA				38469		38469
150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV-CHANDIGARH				32662		32662
151001	DEBIT/CREDIT ADVICE - REGIONAL OFFICE, ITANAGAR						
151101	DEBIT/CREDIT ADVICES-L.O. MUMBAI				676590		676590
151301	DEBIT/CREDIT ADVICE- REGION-SILLIGURI						
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION			61	17921		17860
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			1000	326340		325340
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			3165		3165	
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION			374958	2370881		1995923
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION			936842	114990	821852	
152801	DEBIT/CREDIT ADVICE CHAMERA-II POWER STATION			196409	504119		307710
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			456030	233971	222059	
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I POWER STATION						
153101	DEBIT/CREDIT ADVICE-TEESTA-V- POWER STATION						
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT			62079	511000		448921
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III PROJECT			179232	179463		231
153401	DEBIT/CREDIT ADVICE SEWA-II PROJECT			673	268882		268209
153502	CHEQUE PAID ACCOUNT SBI(MEHLA)-CHAMERA-III POWER STATION						
153502	CHEQUE COLLECTED ACCOUNT SBI(MEHLA)-CHAMERA-III POWER STATION						
153701	DEBIT/CREDIT ADVICE-URI-II PROJECT			275459	104507	170952	
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			3747	62495		58748
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT			4939		4939	
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			14588		14588	
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			3001		3001	
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT				47		47
155401	DEBIT/CREDIT ADVICE- DIBANG BASIN MULTIPURPOSE PROJECT			2170	2170		
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT				46757		46757
155701	DEBIT/CREDIT ADVICES-TAWANG BASIN PROJECTS						
155901	DEBIT/CREDIT ADVICES-REGIONAL OFFICE UTTRANCHAL						
158601	DEBIT / CREDIT ADVICE - CHAMKHARCHHU-I H. E. PROJECT, BHUTAN						
158701	DEBIT / CREDIT ADVICE - KURI-GONGRI H. E. PROJECT, BHUTAN						
158801	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, BHUBANESHWAR			62079	216067		153988
159101	DEBIT/CREDIT ADVICES-MANGDECHU H. E. PROJECT, BHUTAN						
159401	DEBIT CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, PATNA						
10101	EARNEST MONEY DEPOSIT		1288996	3808108	4810112		2291000
10201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		264054546	159622592	26173676		130605630
10203	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN CURRENCY		55606	55606			
10208	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY		46207137	46842757	22974362		22338742
10250	SUNDRY CREDITORS- MICRO & SMALL ENTERPRISE			572794	1600442		1027648
10300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	2566693		4042798	6203827	405664	
10301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY		2540218	2830924	676370		38566
10303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY		20000				20000
10305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY		6475	28568	22093		
10401	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY		2905284	44218390	51832346		10519240
10411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		1150730	34930662	34627677		847745
10431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		8733388	79317020	77237352		6653720
10434	SUNDRY CREDITORS-OTHER THAN CAPITAL- MICRO& SMALL ENTERPRISE				572794		572794
10450	STORES PAYMENT CONTROL ACCOUNT			41660673	41660673		
10500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC	4131677		12766816	13349740	3548753	
10501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		4131677	2754000	2171076		3548753
10602	UNPAID SALARY AND WAGES						
10605	OTHER EXPENSES PAYABLE TO EMPLOYEES		11518	233775	229508		7251
10608	AMOUNT PAYABLE TO EX EMPLOYEES		1478811	7327066	5848255		
10701	ELECTRICITY/ POWER CHARGES PAYABLE		2232423	17726659	16880036		1385800
10703	TELEPHONE AND TELEX CHARGES PAYABLE		131236	1658850	1646242		118628
10704	RENT PAYABLE		236628	5550387	5447509		133750
10708	CONSULTANCY CHARGES PAYABLE		177277	1730080	1552803		
10713	OTHER EXPENSES PAYABLE			24950	24950		
11201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE						
11202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE						
11208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB		13600	204233	211883		21250
11212	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC			1542	1542		
11213	POST OFFICE RECURRING DEPOSIT		30500	300500	289500		19500
11231	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		136593	1340221	1297479		93851
11232	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		150	3468	3558		240
11233	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS			113600	127800		14200



Junr	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES						
1302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		1157967	1734343	816710		240334
311303	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN		15417818	15417818			
1304	INCOME TAX DEDUCTED AT SOURCE-RENT		67118	587617	575748		55249
311306	INCOME TAX DEDUCTED-SERVICES		296119	1368607	1519493		447005
1307	INCOME TAX DEDUCTED AT SOURCE-OTHERS						
311309	SERVICE TAX PAYABLE			5488908	5488908		
1312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)						
1402	STATE SALES TAX/VAT -WORK CONTRACTS		359858	2162079	2179540		377319
1404	ROYALTY		10930	195441	204904		20393
1407	LIABILITY FOR OTHER STATE LEVIES		99099	2323576	2636961		412484
1509	LIABILITY FOR STALE CHEQUES		3564				3564
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL WORKS)			6133668	6133668		
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER WORKS)			35842798	35842798		
2103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SUPPLY)			255141	255141		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)			18753691	18753691		
18301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-NON CURRENT			406056	431262		25206
.8501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT		163700	449164	707333		421869
9301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT		2540218	5983599	3803839		360458
9303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT		20000	80000	80000		20000
19305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY-CURRENT		6475	21801	15326		
319501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		3967977	12860411	12019318		3126884
350002	PROVISION FOR WAGE REVISION		5541778	1746011	1292252		5088019
.0418	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS						
350421	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)-CURRENT						
.0425	PROVISION FOR SUPERANNUATION/PENSION FUND-CURRENT						
350426	PROVISION FOR PRP- EXECUTIVE		6268061	6268061	10819392		10819392
.0427	PROVISION FOR PRP- SUPERVISOR		1715117	2420308	2267169		1561978
50428	PROVISION FOR PLGI - WORKMAN		7349117	7349117	9959168		9959168
50612	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMAN		1620500	1632400	1371300		1359400
50901	PROVISION AGAINST DEMAND RAISED BY GOVT DEPARTMENTS				2295378		2295378
350904	PROVISION FOR OBSOLESCENCE IN STORES				8765		8765
0919	PROVN FOR EXP ON WORK/SUPPLY/SERVICES THROUGH GOVT DEPART						
351211	AWAITING UTILIZATION CERT - LONG TERM		2738278	1238278	36462720		37962720
.0001	PROVISION FOR OTHER EXPENSES		1948911	3457831	1671502		162582
410101	PROVISION FOR COMMITTED CAPITAL EXPENSES-CURRENT		232737362	11437000			221300362
.0121	ASSET RECLASSIFICATION CONTROL ACCOUNT			151064394	151064394		
410201	LAND- FREE HOLD	25631279		61625358		87256637	
.0203	LAND- RIGHT OF USE	193079261				193079261	
410301	ROADS	260274503		283936		260558439	
.0302	BRIDGES AND CULVERTS	36264325				36264325	
410303	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	784734683			997649	783737034	
.0304	BUILDING CONTAINING WORKSHOP	2				2	
410305	BULD. CONTAIN. TRANS. PLANT & EQUIPMENT	260148527				260148527	
.0306	OFFICE BUILDINGS-PERMANENT	3042897				3042897	
410307	OFFICE BUILDINGS-TEMPORARY	16				16	
.0308	STORES AND GODOWN BUILDINGS	3599271		2	2	3599271	
410309	TRANSIT CAMP AND FIELD HOSTEL	747092				747092	
.0310	RESIDENTIAL BUILDING-PERMANENT	101417207				101417207	
410326	RESIDENTIAL BUILDING-TEMPORARY	4				4	
.0327	CANTEEN BUILDING	924659				924659	
410328	BUILDINGS-OTHERS	25025503		526040		25551543	
.10601	DAMS AND BARRAGES	3478655918			245375	3478410543	
10604	POWER TUNNELS AND PIPELINES	7339022583			521222	7338501361	
.10605	PENSTOCKS	103092934				103092934	
10607	TAILRACE TUNNELS	278582196				278582196	
.10608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	126042351		1218917		1261661268	
10610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	444773197				444773197	
.10611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	66102249				66102249	
10701	MAIN GENERATING EQUIPMENT	1933445602				1933445602	
410702	GENERATOR STEP UP TRANSFORMER	447461997				447461997	
.10703	OTHER POWER PLANT TRANSFORMER	79155992				79155992	
410704	COOLING WATER SYSTEMS	196612792				196612792	
.10705	EHV SWITCHGEAR SYSTEMS	701668150				701668150	
410707	DC SYSTEMS/ BATTERY SYSTEMS	47286079				47286079	
.10708	POWER AND CONTROL CABLES	392483367				392483367	
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	210686009				210686009	
10711	CONTROL, METERING AND PROTECTION SYSTEM	264549873		8952846	4476423	269026296	
410712	AUXILIARY AND ANCILLARY SYSTEMS	168096962				168096962	
.10713	MISCELLANEOUS POWER PLANT EQUIPMENTS	485247169				485247169	
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	54250426		49230491	62908092	40572825	
10801	SUBSTATION-TRANSFORMERS	696213		737750		1433963	
10802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	4217852				4217852	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	5413812		1405623		6819435	
.10905	STREET LIGHTING, ETC.	1961123				1961123	
411002	DIESEL GENERATING SETS	10816334		4096742		14913076	
.11101	EXCAVATORS	134420				134420	
411104	TIPERS	165874				165874	
.11105	DOZERS	473087				473087	



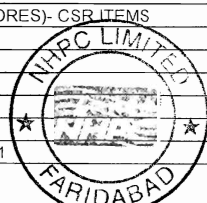
Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
11109	CRANES (UP TO 100 TONS)	1410469				1410469	
11112	PUMPS	2424460		584514		3008974	
11114	WELDING SETS	70394		51354		121748	
11115	AIR COMPRESSORS	9580				9580	
11130	OTHER EQUIPMENT	133869				133869	
11201	WATER SUPPLY	13027524				13027524	
11202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	4216993				4216993	
11501	CARS	286964			37413	249551	
11502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	1470594			23048	1447546	
11505	FIRE TENDERS	4258136		1747555		6005691	
11506	AMBULANCE	762859				762859	
11507	BUSES	151857				151857	
11508	TRUCKS/TANKERS	4220641				4220641	
11701	FURNITURE-FIXTURES-OFFICE	6497397		80884	11552	6566729	
11702	FURNITURE-FIXTURES-RESIDENTIAL	63842			40500	23342	
11705	FURNITURE-FIXTURES-CLUB	330953		31392	31392	330953	
11706	FURNITURE-FIXTURES-HOSPITAL	5646				5646	
11707	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	2525854		70689	1	2596542	
11801	COMPUTERS	2005052		122640	242251	1885441	
11803	PRINTERS	654609			1	654608	
11804	OTHER EDP EQUIPMENTS	1866020		444557	1777161	533416	
11805	SATELLITE COMMUNICATIONS SYSTEMS	268119			249804	18315	
11806	NETWORKING DEVICES & SERVER			9666383	1250863	8415520	
11902	TELEPHONE TELEX MACHINES	548209				548209	
11903	INTERIOR COMMUNICATION EQUIPMENTS	841525				841525	
12003	PHOTOCOPY/ DUPLICATING MACHINES	1739051				1739051	
12005	HOSPITAL EQUIPMENTS	813327			42579	770748	
12006	CLUB EQUIPMENTS	47366		512472		559838	
12007	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	309343		16421		325761	
12008	AIR CONDITIONERS	802066			21673	780393	
12011	AIR COOLERS/ WATER COOLERS/ FANS	301645				301645	
12014	TELEVISION / MUSIC SYSTEM FOR OFFICE	162489				162489	
12020	OTHER OFFICE EQUIPMENTS	1261863				1261863	
12201	INTANGIBLE ASSETS - COMPUTER SOFTWARE	366720				366720	
12501	TELEVISIONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	1493411		741500		2234911	
12502	LABORATORY TESTING AND METER TESTING EQUIPMENTS	2641128				2641128	
12503	MISC. ASSETS/EQUIPMENTS	4530498		1229245	21010	5738733	
12505	REFRIGERATOR OTHER THAN FOR OFFICE	263528			6133	257395	
12801	FIXED ASSETS OF MINOR VALUE >750<5000	1445863		216398	29813	1632448	
20102	ACCUMULATED DEPRECIATION -LAND- RIGHT OF USE		11303398		6448848		17752246
20201	ACCUMULATED DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES		20855360		11982105		32837465
20301	ACCUMULATED DEPRECIATION -BUILDING		83423775	66643	39197176		122554308
0601	ACCUMULATED DEPRECIATION -HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)		1208497218	50568	684998017		1893444667
0701	ACCUMULATED DEPRECIATION -GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)		463796808	18292942	276577645		722081511
0801	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)		122665		290130		412795
0901	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING FOUNDATION)		779627		482718		1262345
1001	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY OTHERS		1022968	67112	779863		1735719
1101	ACCUMULATED DEPRECIATION -DIESEL GENERATING SETS		1034498	490147	1234912		1779263
12101	ACCUMULATED DEPRECIATION -CONSTRUCTION EQUIPMENT		1129319		650064		1779383
1501	ACCUMULATED DEPRECIATION -VEHICLE		1287540	810867	1348484		1825157
1801	ACCUMULATED DEPRECIATION -FURNITURE FIXTURES AND EQUIPMENT		1044818	6856	676590		1714552
1801	ACCUMULATED DEPRECIATION -COMPUTERS		1491139	2203856	10053287		9340570
1901	ACCUMULATED DEPRECIATION -COMMUNICATION EQUIPMENTS		244552		139524		384076
2001	ACCUMULATED DEPRECIATION -OFFICE EQUIPMENT		768598	15733	444265		1197130
2201	ACCUMULATED DEPRECIATION -INTANGIBLE ASSETS-COMPUTER SOFTWARE		256386		110329		366715
22501	ACCUMULATED DEPRECIATION -OTHER ASSETS		1176612	1082	805676		1981206
22801	ACCUMULATED DEPRECIATION -FIXED ASSETS OF MINOR VALUE>750<5000		1443259	10390	196950		1629819
30201	CWIP -ROADS	1018778		4830178	5848956		
0301	CWIP -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			1654163	1654163		
030303	CWIP -BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT			808130	808130		
0306	CWIP -STORES AND GODOWN BUILDINGS			266676	266676		
030325	CWIP -RESIDENTIAL BUILDING-PERMANENT			1492887	8915	1483972	
0328	CWIP -BUILDINGS-OTHERS			2811963	1151361	1660602	
030329	CWIP-OTHER CIVIL WORKS			737750	737750		
0601	CWIP -DAMS AND BARRAGES			245375	245375		
030604	CWIP -POWER TUNNELS AND PIPELINES			3121222	3121222		
0608	CWIP -HYDROMECHANICAL WORKS-DAMS AND BARRAGES	68222650		3467490	3467490	68222650	
030701	CWIP -MAIN GENERATING EQUIPMENT			1302815	1302815		
0705	CWIP-EHV SWITCHGEAR SYSTEMS			50965	50965		
030711	CWIP -CONTROL, METERING AND PROTECTION SYSTEM			4486363	4486363		
0713	CWIP -MISCELLANEOUS POWER PLANT EQUIPMENTS			103907	103907		
0802	CWIP -TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS			737750	737750		
0904	CWIP -INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.			5638296	5638296		
7501	IEDC -WAGES, ALLOWANCES AND BENEFITS	2077906057				2077906057	
7502	IEDC -GRATUITY AND CONTRIBUTION TO PROVIDENT FUND SCHEME (INCLUDING ADMINISTRATION FEE)	460486421				460486421	
437503	IEDC -STAFF WELFARE EXPENSES	223385993				223385993	
7504	IEDC -LEAVE SALARY AND PENSION CONTRIBUTION	2223657				2223657	



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Account No	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
437510	IEDC -REPAIR AND MAINTENANCE- BUILDING	19336574				19336574	
	IEDC -REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY AND EQUIPMENT	2845161				2845161	
7512	IEDC -REPAIR AND MAINTENANCE- OTHERS	56813364				56813364	
437514	IEDC -RENT/HIRING CHARGES	99134254				99134254	
7515	IEDC -RATES AND TAXES	9868281				9868281	
437516	IEDC -INSURANCE	2015185				2015185	
7517	IEDC -SECURITY EXPENSES	3955479				3955479	
437518	IEDC -ELECTRICITY EXPENSES	26553683				26553683	
7519	IEDC -TRAVELLING AND CONVEYANCE	24880321				24880321	
437520	IEDC -EXPENSE ON VEHICLES/STAFF CAR	20663168				20663168	
7521	IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES	17835362				17835362	
437522	IEDC -ADVERTISEMENT PUBLICITY	6270489				6270489	
7523	IEDC -ENTERTAINMENT AND HOSPITALITY EXPENSES	93652				93652	
437524	IEDC -PRINTING AND STATIONERY	10631317				10631317	
7525	IEDC -OTHER EXPENSES	34380779				34380779	
7526	IEDC -DESIGN AND CONSULTANCY-INDIGENOUS	2768679				2768679	
437528	IEDC -LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	2448715				2448715	
7530	IEDC -LOSS ON SALE OF ASSET	166759				166759	
7531	IEDC -EXPENSES ON COMPENSATORY AFFORESTATION/CATCHMENT AREA TREATMENT/ENVIRONMENTAL EXPENSES	109383064				109383064	
7532	IEDC- EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT CONTROLLED BY COMPANY	485118375				485118375	
437541	IEDC -INT.ON BORROWED MONEY-BONDS	1115219050				1115219050	
7543	IEDC -INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	1270013844				1270013844	
437546	IEDC -BOND ISSUE/ SERVICE EXPENSES	3299231				3299231	
7547	IEDC -COMMITMENT FEE	2556708				2556708	
437549	IEDC -OTHER FINANCE CHARGES	28254180				28254180	
7550	IEDC -EXCHANGE RATE VARIATION(DEBIT BAL.)	30981580				30981580	
437551	IEDC -EXCHANGE RATE VARIATION(CREDIT BAL.)		10848767				10848767
7552	IEDC -REMUNERATION TO AUDITORS	49789				49789	
437561	IEDC -DEP. DURING CONSTRUCTION	208555350				208555350	
7561	IEDC -PROVISIONS	530167547				530167547	
437565	IEDC -PRIOR PERIOD EXPENSES	11153890				11153890	
7570	IEDC -INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERIOD		305873128				305873128
437571	IEDC -INTEREST ON LOANS AND ADVANCES		23479602				23479602
7572	IEDC -MISCELLANEOUS RECEIPTS AND RECOVERIES		55012258				55012258
437573	IEDC -PROFIT ON SALE OF ASSET		53952				53952
7574	IEDC -PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK		103333387				103333387
437575	IEDC -RENT/HIRE CHARGES		39414036				39414036
7579	IEDC -PRIOR PERIOD INCOME		1173562				1173562
437599	IEDC -CORPORATE/REGIONAL OFFICE EXPENSES (NET)	1551389275				1551389275	
3101	CAPITALIZATION OF EDC-OTHER INCOME	527166363				527166363	
3102	EXPENDITURE		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
450201	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED			47389	47389		
450205	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED			3026136	3026136		
450207	ADVANCE-GOVERNMENT DEPARTMENT	34424514		66709108	40309534	60824088	
450208	CAPITAL ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	149319			149319		
310201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STEEL	336047		3360	3360	336047	
310201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - CEMENT			23735	23735		
310301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDING MATERIAL ITEMS			514896	514897		
310501	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATING P&M AND AUX. SYSTEM - INDIGENOUS	7043044		102694178	103354943	6382279	
310601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC ELECTRICAL ITEMS	12623049		11755878	12708400	11670527	
310701	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR EQUIPMENT	162130		382602	428232	116500	
310801	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR VEHICLES	41940		256778	256778	41940	
310901	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC HARDWARE/MECHANICAL ITEMS	16414553		25083986	28100359	13398180	
311001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - PETROL OIL AND LUBRICANTS	674966		3871426	3871426	674966	
311101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - GENERAL COMMUNICATION/ADMIN. ITEMS	41940		1994261	1953061	83140	
311201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - LOOSE TOOLS	294000		1572938	1643451	223487	
311301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SCRAP MATERIALS	76201				76201	
311401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - ASSETS PENDING ISSUE	130386		13322472	8671986	4780872	
312001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS			3563847	3563847		
312101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)- CSR ITEMS			43937	43937		
312201	CASH IN HAND	21174		68500	84983	4691	
312301	IMPREST WITH STAFF			159000	159000		
312401	STAMPS IN HAND	4382		2227	4382	2227	
450	CASH/ BANK CONTRA CONTROL ACCOUNT			4735000	4735000		
4501	CHEQUE ISSUED ACCOUNT NO.1	3557166		234610735	237969920	197981	
4501	CHEQUE COLLECTION ACCOUNT- ACCOUNT NO. 1			31238183	31238183		



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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	352744		790402	931048	212098	
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT	27427		331330	352694	6063	
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURREN						
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-NON CURRENT			59792	59792		
650125	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT	320501		294899	615400		
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT			7621	7621		
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	6192156		2065187	1657919	6599424	
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-NON CURRENT	437591		437551	328737	546405	
650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	7295		17029	15718	8606	
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED	122090		233294	230122	125262	
650218	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT	115270		530367	383851	261786	
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON CURRENT	84872		12903	97775		
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT			5507	5194	313	
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED-NON CURRENT	5710		1481	6670	521	
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	1921		726864	727956	829	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD		95425525	382004783	392885919		106306661
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	95425525		11232372	351236	106306661	
650701	INSURANCE-PREPAID	9390109		30186287	27193423	12382973	
650702	RENT PREPAID	752610		1285748	1408258	630100	
650703	OTHER PRE-PAID EXPENSES-CURRENT			905221	23585	881636	
650803	CLAIM RECOVERABLE FROM CONTRACTORS	2710274		4412996	5562591	1560679	
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	119454		1673440	1779191	13703	
650820	OTHER CLAIMS RECOVERABLE			44600	44600		
651020	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE						
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	245395		605323	703907	146811	
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-CURRENT	70405		255898	270304	55999	
651523	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-CURRENT	7180		27904	20947	14137	
651525	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-CURRENT	59184		59184	118368		
651612	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	17500		108500	42500	83500	
651613	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-CURRENT	36428		214194	189921	60701	
651614	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-CURRENT			13653	8397	5256	
651615	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED-CURRENT	18237		164902	147043	36096	
658412	DEPOSIT WITH OTHER GOVT. DEPTT.-NON CURRENT	3048285		21574855	12193140	12430000	
659412	DEPOSIT WITH OTHER GOVT. DEPTT.-CURRENT	92377240		373607634	372108213	93876661	
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT	6500998		15523122	14135550	7888570	
660102	CAR ADVANCE-SECURED-NON CURRENT	1240807		4495077	4129750	1606134	
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	66002		260245	270279	55968	
660104	COMPUTER ADVANCE-SECURED-NON CURRENT	639632		1888305	2039885	488052	
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON CURRENT	1972000		4498722	5593940	876782	
660202	CAR-ADVANCE-UNSECURED-NON CURRENT	141421		1713686	1855107		
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT			346200	305440	40760	
660204	COMPUTER ADVANCE-UNSECURED-NON CURRENT	33375		310500	308625	35250	
660205	FURNITURE ADVANCE-NON CURRENT	750		10013	10763		
660206	MULTIPURPOSE ADVANCE	7949282		14429763	15596475	6782570	
660207	DUE FROM DEPUTATIONISTS-HOUSE BUILDING ADVANCE-UNSECURED-NON CURRENT			8000	8000		
660212	DUE FROM DEPUTATIONISTS-MULTIPURPOSE ADVANCE			191976	191976		
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE			317500	317500		
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	25000		321000	278000	68000	
660303	PAY ADVANCE	17564		100740	118304		
660308	DEPARTMENTAL ADVANCE TO STAFF	536342		4107649	4643991		
660310	LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION						
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST						
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE	5541778		1267094	1720853	5088019	
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	12915			12915		
660607	ADVANCE TO NHPC SOCIAL SECURITY SCHEME TRUST	15000			15000		
661501	HOUSE BUILDING ADVANCE - SECURED-CURRENT	2135300		8835977	8578348	2392929	
661602	CAR ADVANCE- SECURED-CURRENT	557346		2956098	2826593	686851	
661603	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURRENT	45852		161584	166015	41421	
661604	COMPUTER ADVANCE- SECURED-CURRENT	411470		1506200	1540744	376926	
661801	HOUSE BUILDING-ADVANCE- UNSECURED-CURRENT			620964	523920	97044	
661802	CAR-ADVANCE- UNSECURED-CURRENT	22044		142044	164088		
661803	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED-CURRENT			55440	46200	9240	
661804	COMPUTER ADVANCE - UNSECURED-CURRENT	31500		18000	40500	9000	
661805	FURNITURE ADVANCE-CURRENT	4482		5531	10013		
661901	SALE OF POWER			37489	4334730910		4334693421
661902	SALE OF POWER - REGULATED				2297379		2297379
661909	UNSCHEDULED INTERCHANGE			85206	79713876		79628670



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910901	CONGESTION CHARGES				606577		606577
12001	SALE OF POWER - NOT BILLED			565383729	1374414981		809031252
312002	EARLIER YEAR SALES			35536		35536	
20104	REGULATED POWER ADJUSTMENT A/C-EXPENDITURE (CREDIT)				324402		324402
320105	REGULATED POWER ADJUSTMENT A/C-EXPENDITURE (DEBIT)			324402		324402	
20106	REGULATED POWER ADJUSTMENT A/C-MARGIN				625055		625055
340101	LATE PAYMENT SURCHARGE			13231193	32254267		19023074
40501	INTEREST FROM EMPLOYEE ON HBA			69706	999831		930125
340502	INTEREST FROM EMPLOYEE ON CAR ADVANCE				212855		212855
40503	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE				21487		21487
40504	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE				72476		72476
40505	INTEREST FROM EMPLOYEE-OTHERS				563		563
40701	RENT/HIRE CHARGES FROM CONTRACTORS				26740		26740
40901	LIABILITY NOT REQUIRED WRITTEN BACK			1478811	4274337		2795526
40902	PROVISION NOT REQUIRED WRITTEN BACK			737749	2898927		2161178
841001	OTHER INCOME			653629	2720939		2067310
41101	EXCHANGE RATE VARIATION (GAIN)			4631834	10630684		5998850
841201	TOWNSHIP RECOVERIES			65268	468112		402844
41401	INTEREST FROM BENEFICIARY STATES-On a/c of Revision of tarrif				82004215		82004215
841403	INTEREST ON UI CHARGES RECEIVABLE				52823		52823
41702	LEASE RECOVERY			6417	392200		385783
841703	ELECTRICITY RECOVERY				26		26
41710	GUEST HOUSE RECOVERY				256595		256595
349999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>			101430	6696622		6595192
60121	OTHER PRIOR PERIOD INCOMES			500	140277		139777
00111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXECUTIVE)			37621913	156482	37465431	
00112	DEARNNESS ALLOWANCE (EXECUTIVE)			32214907	48304	32166603	
00114	HOUSE RENT ALLOWANCE (EXECUTIVE)			852703		852703	
00116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			2086834		2086834	
00113	NIGHT SHIFT ALLOWANCE /OVERTIME (EXECUTIVE)			167575		167575	
00110	HINDI ALLOWANCE (EXECUTIVE)			1000		1000	
00123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			4205628	7200	4198428	
00127	HONORARIUM (EXECUTIVE)			1100		1100	
00128	EARNED LEAVE ENCASHMENT (EXECUTIVE)			2822071		2822071	
00129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			10819392		10819392	
00132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			1265674		1265674	
00134	HPL ENCASHMENT (EXECUTIVE)			1149530		1149530	
00140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)			8745167		8745167	
00141	DEARNNESS ALLOWANCE (SUPERVISOR)			7951462		7951462	
00143	HOUSE RENT ALLOWANCE (SUPERVISOR)			518304		518304	
00145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			559439		559439	
00148	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)			49950		49950	
00158	EARNED LEAVE ENCASHMENT (SUPERVISOR)			3561254		3561254	
00159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			2267169	705191	1561978	
00161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			174127		174127	
00163	HPL ENCASHMENT (SUPERVISOR)			1528397		1528397	
00166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)			52106102	24918	52081184	
00167	DEARNNESS ALLOWANCE (WORKMEN)			47418357	5169	47413188	
00169	HOUSE RENT ALLOWANCE (WORKMEN)			3228444		3228444	
00171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			3095682		3095682	
00174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)			134480		134480	
00181	ELECTRICITY SUBSIDY (WORKMEN)			390		390	
00184	EARNED LEAVE ENCASHMENT (WORKMEN)			12183151	5853	12177298	
00185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			11564263	11900	11552363	
00189	CONVEYANCE REIMBURSEMENT (WORKMEN)			188479		188479	
00191	HPL ENCASHMENT (WORKMEN)			4110923		4110923	
00196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			1862076		1862076	
00211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			6940689		6940689	
00212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)			831218		831218	
00214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			8370240		8370240	
00240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			1801331	51	1801280	
00241	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (SUPERVISOR)			162739		162739	
00243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			2167959		2167959	
00250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)			10010536	85	10010451	
00251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)			1455101	193	1454908	
00253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			12348678		12348678	
00251	PF ADMINISTRATION CHARGES			346347		346347	
00252	EQUITY DEPOSIT LINKED INSURANCE			1829		1829	
00256	GRATUITY ACTUARIAL VALUATION EXPENSES			2657559		2657559	
00255	VRS TO WORKMEN-EXGRATIA			4154974		4154974	
00254	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			776657		776657	
00252	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			2496162		2496162	
00253	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			2704816	102248	2602568	
00254	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			199790		199790	
00255	MEDICAL REIMBURSEMENT OUTDOOR RETIRED EMPLOYEE (TAXABLE)			208962		208962	
00256	MEDICAL REIMBURSEMENT INDOOR RETIRED EMPLOYEE (TAXABLE)			25076		25076	
00257	MEDICAL REIMBURSEMENT - RETIRED EMPLOYEE-OUTDOOR (NON TAXABLE)			266816	5362	261454	
00258	MEDICAL REIMBURSEMENT - RETIRED EMPLOYEE-INDOOR (NON TAXABLE)			24824		24824	
00252	LIVERIES AND UNIFORMS			1096999		1096999	
00254	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB			23376		23376	
00256	BAGGAGE ALLOWANCE ON RETIREMENT			325322		325322	
00258	AWARDS TO EMPLOYEES			20150		20150	



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00428	NEW YEAR/OTHER GIFTS TO STAFF			153600		153600	
900430	COST OF MEDICINES/APPLIANCES ETC.			771555	121539	650016	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)			444000		444000	
00448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			113050		113050	
00449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			713250		713250	
00451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			8954424		8954424	
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			95000		95000	
00626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			1621935		1621935	
00627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			2117543		2117543	
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			467760		467760	
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			906252		906252	
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			1621578		1621578	
00631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			848472		848472	
00632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			411211		411211	
00633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE			701513		701513	
00634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE			600567		600567	
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE			1057722		1057722	
00636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE			301660		301660	
00637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE			421411		421411	
00638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE			938745		938745	
00639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE			62638		62638	
00640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			101126		101126	
00641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE			3369180		3369180	
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE			159423	1532	157891	
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE			276581		276581	
00652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE			325043		325043	
00653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE			154974		154974	
00654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE			173561		173561	
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC			842823		842823	
00656	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION			334461		334461	
00657	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES			54763		54763	
00658	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION			148386		148386	
00659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE			363681		363681	
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			227088		227088	
00661	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE			238222		238222	
00662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			389912		389912	
00663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY			139352		139352	
00664	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE			22959		22959	
00665	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS			256429		256429	
00666	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE			20005		20005	
00667	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWANCE			5679		5679	
00676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE			2472132		2472132	
00677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE			2071448		2071448	
00678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE			591607		591607	
00679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE			1136508		1136508	
00680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC			5059481		5059481	
00681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION			2134734		2134734	
00682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES			116747		116747	
00683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION			580221		580221	
00684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE			1511536		1511536	
00685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			496837		496837	
00686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE			1732506		1732506	
00687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			2285904		2285904	
00688	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY			1252091		1252091	



Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE			49818		49818	
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			1315052		1315052	
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			238794		238794	
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE			84220	313	83907	
90693	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-OTHER ALLOWANCES			367	367		
99999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			139846952	1327140	138519812	
920102	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL			2823716	227894	2595822	
920103	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM-OTHERS			303000		303000	
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-OTHERS			15892397	457520	15434877	
920201	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING			1790178		1790178	
920202	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING			7096008	1543148	5552860	
920204	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE BUILDING			268934	71504	197430	
920205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE BUILDING			1305900	740027	565873	
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUILDING			30601		30601	
920210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING			229226		229226	
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING			4302750	2052922	2249828	
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING			273122		273122	
920213	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING			2200		2200	
920214	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING			2885923	1082092	1803831	
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING			292333	284081	8252	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			466114	77715	388399	
920217	REPAIR AND MAINTENANCE- HOSPITAL BUILDING			2365310	1132759	1232551	
920304	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR			1589212	774232	814980	
920305	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR			8841191	3995029	4846162	
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR			294280	276480	17800	
920307	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WORKS			998102		998102	
920308	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS			3588220	1350091	2238129	
920309	REPAIR AND MAINTENANCE- OTHER EXPENSES-HYDRO MECHANICAL WORKS			891437	890409	1028	
920310	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SYSTEM			174993		174993	
920311	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM			128691	58043	70648	
920401	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT			14419959	12065466	2354493	
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT			6591513	3389435	3202078	
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT			295613	189714	105899	
920404	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLANT			321664	26891	294773	
920501	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY			30754		30754	
920502	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY			189714		189714	
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			526310	294945	231365	
920602	REPAIR AND MAINTENANCE DG SET-RESIDENTIAL			939288		939288	
920604	REPAIR AND MAINTENANCE-COMPUTERS			346357	82970	263387	
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			14144		14144	
920614	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION			9801197	2404161	7397036	
920701	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CULVERTS			50400		50400	
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			16570748	5994614	10576134	
920703	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES			58917		58917	
920704	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES			530576	47358	483218	
920705	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES			80		80	
920706	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			1931		1931	
920707	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE			16772	16772		
920708	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			201057	51290	149767	
920709	REPAIR AND MAINTENANCE-OTHERS			339945		339945	
920710	REPAIR AND MAINTENANCE-MATERIALS CONSUMED-CAR/JEEP			80641		80641	
920711	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MACHINERY			6714470	3320146	3394324	
920712	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND MACHINERY			61953		61953	
920713	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS			3333616	811088	2522528	
920714	RENT-LAND /LEASE RENTAL			8381871	3071649	5310222	
920715	REPAIRING OF VEHICLES OTHER THAN CAR/JEEP			3385779	913579	2472200	
920716	REPAIRING OF VEHICLES-CAR/JEEP			20057422	5422147	14635275	
920717	INSURANCE AND TAXES-VEHICLES			481443	151680	329763	
920718	INSURANCE AND TAXES-OTHERS			47380	47380		





Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
21220	OTHER TAXES /DUTIES			87097	19308	67789	
21310	INSURANCE PREMIUM- PLANT AND MACHINERY			95658	89507	6151	
21312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP			196274	83143	113131	
21314	INSURANCE PREMIUM OF VEHICLES - CAR/JEEP			20673		20673	
21315	INSURANCE- FIDELITY			1124		1124	
21316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER			449		449	
21317	INSURANCE-TRANSIT INSURANCE			940		940	
21320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			33423664		33423664	
21404	SECURITY EXPENSES -OTHERS-OTHER THAN RESIDENTIAL			49280116	18078684	31201432	
21506	ELECTRICITY EXPENSES-OFFICE			9386723	5143850	4242873	
21507	ELECTRICITY EXPENSES-RESIDENTIAL			6215479	2686146	3529333	
21510	ELECTRICITY EXPENSES - OTHER THAN OFFICE & RESIDENTIAL			6418554		6418554	
21601	CONVEYANCE EXPENSES			142393	500	141893	
21602	INLAND TRAVEL			1055351	7264	1048087	
21603	INLAND TRAVEL-TRAINING			313155		313155	
21604	INLAND TRAVEL-CONSULTANTS/OTHERS			4171		4171	
21605	FOREIGN TRAVEL			140	140		
21606	FOREIGN TRAVEL -TRAINING			10309	10309		
21611	TRANSFER TA EXPENSES			249261		249261	
21612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES			1892460	12655	1879805	
21701	POL EXPENSE ON CARS/ JEEPS			426855	87656	339199	
21702	POL EXPENSE ON TRANSPORT VEHICLE			663397	132840	530557	
21703	POL EXPENSE ON HEAVY VEHICLE			460995	49647	411348	
21707	POL ON OTHERS			580664		580664	
22001	TELEX AND POSTAGE			35241	2227	33014	
22004	TELEPHONE CHARGES			2658543	1097525	1561018	
22006	SATELLITE COMMUNICATION EXPENSES			6303181	2683958	3619223	
22101	ADVERTISEMENT RECRUITMENT			976316	976316		
22102	ADVERTISEMENT TENDERS			843123		843123	
22103	PUBLICITY NEWSPAPERS			527216	397671	129545	
22105	PUBLICITY SOUVENIRS			25356		25356	
22108	MISC. PUBLIC RELATION			19888		19888	
22112	STATUTORY PRESS ADVERTISEMENT			20289		20289	
22120	ADVERTISEMENT OTHERS			401319		401319	
22201	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN						
22201	FOREIGN CURRENCY			451	451		
22201	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN						
22204	RUPEES			26750		26750	
22401	PRINTING AND STATIONERY			888970	6939	882031	
22502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY			47995		47995	
22601	LEGAL EXPENSES			4280925	223294	4057631	
22602	PAYMENT TO CONSULTANTS			869104	150000	719104	
22701	COMPENSATION PAID TO LAND EVACUATIES			162582		162582	
23101	STATUTORY AUDIT FEES			212042	212042		
23106	OTHER MATTERS			259776	80000	179776	
23108	COST AUDIT FEES			70537		70537	
23109	COST AUDITORS-OUT OF POCKET EXPENSES			10947		10947	
23110	STATUTORY AUDITORS - TA/DA EXPENSES			10947	10947		
23303	PROVISION FOR OBSOLESCENCE IN STORES			8765		8765	
23701	LOSS ON SALE OF ASSET			60461	44600	15861	
23801	EXCHANGE RATE VARIATION (LOSS)			300612	300612		
23802	EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT CONTROLLED BY COMPANY			7718390	1618390	6100000	
23909	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			7441528	4274371	3167157	
24111	TRAINING EXPENSES			3114291	1115197	1999094	
24113	EXPENSES ON DEPARTMENTAL MEETING			36474		36474	
24117	PARTICIPATION FEE - CONFERENCE/TRAINING			15000		15000	
24118	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INDEPENDENCE/REPUBLIC DAY			250559		250559	
24119	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			28124		28124	
24121	MISCELLANEOUS EXPENSES			1906065	582558	1323507	
24122	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE			93808		93808	
24123	PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC			6380207	1116412	5263795	
24124	EXP FOR REGULATED POWER			324402		324402	
24125	CORPORATE SOCIAL RESPONSIBILITY EXPENSES			763324	763324		
24126	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE			323185	96992	226193	
24127	CSR & SD - EDUCATION & SKILL DEVELOPMENT			594669	19533	575136	
24128	CSR & SD - ENVIRONMENT EXPENDITURE			23200		23200	
24129	CSR & SD - ART & CULTURE EXPENDITURE			118091		118091	
24130	CSR & SD - SPORTS			30846		30846	
24131	CSR & SD - RURAL DEVELOPMENT EXPENDITURE			4702554	2004702	2697852	
24132	GENERATION, ADMINISTRATION AND OTHER EXPENSES (CORPORATE/REGIONAL OFFICE)			37722265	1268330	36453935	
24133	DEPRECIATION -LAND/RIGHT TO USE			6448848		6448848	
24134	DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES			11982105		11982105	
24135	DEPRECIATION -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			26185119	66643	26118476	
24136	DEPRECIATION -BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT			8688948		8688948	
24137	DEPRECIATION -OFFICE BUILDINGS-PERMANENT			111240		111240	
24138	DEPRECIATION -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP AND HOSTEL, SCHOOL, HOSPITAL, ETC.)			4211869		4211869	
24139	DEPRECIATION -HYDRAULIC WORKS (DAMS, WATER REGULATING EQUIPMENT, HYDROMECHANICAL GATES)			684821091	50568	684770523	
24140	DEPRECIATION -GENERATING PLANT AND MACHINERY			272031510	9250768	262780742	
24141	DEPRECIATION -PLANT AND MACHINERY-SUB STATION			290130		290130	
24142	DEPRECIATION -TRANSMISSION LINES			482718		482718	



Account	Description	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
93101	DEPRECIATION -PLANT AND MACHINERY-OTHERS			779863	67112	712751	
93101	DEPRECIATION -CONSTRUCTION PLANT AND EQUIPMENT			1234912	490147	744765	
931204	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT			492000		492000	
931202	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER			158064		158064	
931501	DEPRECIATION -VEHICLES OTHER THAN MOTOR CAR/JEEP			1019518	369040	650478	
931502	DEPRECIATION -MOTOR CAR/JEEP			217404		217404	
931701	DEPRECIATION -FURNITURE, FIXTURES AND EQUIPMENT			676590		676590	
931801	DEPRECIATION -COMPUTERS			2284968	821904	1463064	
931901	DEPRECIATION -COMMUNICATION EQUIPMENTS			139524		139524	
932001	DEPRECIATION -OFFICE EQUIPMENTS			444265		444265	
932201	DEPRECIATION -AMORTISATION OF INTANGIBLE ASSETS			110329		110329	
932501	DEPRECIATION -OTHER ASSETS			805676	1	805675	
932801	DEPRECIATION -FIXED ASSETS OF MINOR VALUE >750<5000			195830		195830	
9382	INTERIM ACCOUNT FOR IMPORT OF FIXED ASSETS			19540	19540		
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>			5764091	100840	5663251	
940205	INTEREST ON P SERIES 9.00% 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			475788951		475788951	
941004	BOND EXPENSES -STATUTORY PRESS ANNOUNCEMENT			7629		7629	
941006	BOND EXPENSES -LISTING FEES			16708		16708	
941015	BOND EXPENSES -OTHER ISSUE EXPENSES			84270	84270		
941101	REBATE TO CUSTOMERS			7149263		7149263	
941202	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN			30584		30584	
941501	LC CHARGES- INDIAN CURRENCY			1598521	1426128	172393	
941503	OTHER BANK CHARGES- INDIAN CURRENCY			90119		90119	
942002	OTHER FINANCE CHARGES			816067	192373	623694	
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			16111	860	15251	
950425	PRIOR PERIOD EXPENSES -DEPRECIATION			4834623	7978264		3143641
950425	PRIOR PERIOD EXPENSES -OTHERS			3280960	1252000	2028960	
950425	FIXED ASSETS WRITTEN OFF			70706	25649	45057	
959999	PRIOR PERIOD ADJUSTMENTS (NET) <CORPORATE/REGIONAL OFFICE>			89870	8030	81840	
		29104366123	29104366123	11808569035	11808569035	36136543199	36136543199





**NHPC LIMITED**

(A GOVT. OF INDIA ENTERPRISE)

**CHAMARA – III POWER STATION**

**DHARWALA, DISTT. CHAMBA (H.P.)**

**BALANCE SHEET AS ON**

**31<sup>st</sup> March 2016**



NHPC LIMITED

Name of the Unit : CHAMERA-III POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2016

(Amount in Rupees)

PARTICULARS	Note No.	As at 31st March, 2016	As at 31st March, 2015
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) SHAREHOLDERS' FUNDS</b>			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	1704809847	2521256081
<b>(2) NON-CURRENT LIABILITIES</b>			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	275341	447075
(d) Long Term Provisions	7	-	-
<b>(3) CURRENT LIABILITIES</b>			
(a) Trade Payables	8		
i) Outstanding dues of Micro and Small Enterprises		2799424	1600442
ii) Outstanding dues of Creditors other than Micro and Small Enterprises		21431391	18635620
(b) Other Current Liabilities	9	159719328	162093532
(c) Short Term Provisions	7	234168072	245162882
<b>FUND FROM C.O.</b>	<b>2A</b>	<b>14178608174</b>	<b>14323307387</b>
<b>TOTAL</b>		<b>16301811577</b>	<b>17272503019</b>
<b>II. ASSETS</b>			
<b>(1) NON-CURRENT ASSETS</b>			
(a) Fixed Assets			
(i) Tangible Assets	10.1	15833120985	16815867456
(ii) Intangible Assets	10.2	168878167	175327020
(iii) Capital Work In Progress	11.1	70764995	76148096
(iv) Intangible Assets under development	11.2	-	-
(b) Non Current Investments	12	-	-
(c) Long Term Loans and Advances	13	43711251	54043362
(d) Other Non Current Assets	14.1	-	-
<b>Sub-total</b>		<b>16116475398</b>	<b>17121385934</b>
(e) Non Current Assets - Regulatory Assets	14.2	-	-
<b>TOTAL</b>		<b>16301811577</b>	<b>17272503019</b>
<b>(2) CURRENT ASSETS</b>			
(a) Current Investments	15	-	-
(b) Inventories	16	61620694	32994502
(c) Trade Receivables	17	-	-
(d) Cash & Bank Balances	18	77765	204899
(e) Short Term Loans and Advances	13	122096455	116342473
(f) Other Current Assets	19	1541265	1575211
<b>TOTAL</b>		<b>16301811577</b>	<b>17272503019</b>
Significant Accounting Policies	1		
Expenditure attributable to construction during the year forming part of capital work in progress for the year	28		
Other Explanatory Notes to Accounts	29		
Note 1 to 29 form integral part of the Accounts			
CHAMERA-III POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.			
For S.N.Dhawan & Co Chartered Accountants (Firm Regn. No. 000050N)			
CA S. K. Khattar Partner Membership No. 084993		Virender Salman Chief Engineer	
		D C Choudhury Sr. Manager (F)	
		Accounts officer(F)	



STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2016

(Amount in Rupees)

	Note No.	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>INCOME</b>			
i) Revenue from Operations	20	4342477227	5255717545
ii) Other Income	21	28590722	28685554
<b>TOTAL REVENUE</b>		<b>4371067949</b>	<b>5284403099</b>
<b>EXPENDITURE</b>			
i) Generation, Administration and Other Expenses	22	265937817	262527214
ii) Employee Benefits Expense	23	451139515	500959039
iii) Finance Cost	24	928801219	982250084
iv) Depreciation & Amortization Expense	25	1015806272	1018587269
<b>TOTAL EXPENDITURE</b>		<b>2661684823</b>	<b>2764323606</b>
<b>Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax</b>		<b>1709383126</b>	<b>2520079493</b>
Prior Period Items (net)	26	4573279	(1176588)
<b>Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax</b>		<b>1704809847</b>	<b>2521256081</b>
Exceptional items		-	-
<b>Profit before extraordinary items, Rate Regulated Activities and Tax</b>		<b>1704809847</b>	<b>2521256081</b>
Extraordinary items		-	-
<b>Profit before Rate Regulated Activities (RRA) and Tax</b>		<b>1704809847</b>	<b>2521256081</b>
Rate Regulatory Income / (Expenses)		-	-
<b>PROFIT BEFORE TAX</b>		<b>1704809847</b>	<b>2521256081</b>
Tax Expenses	27		
i) Current Tax		-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
<b>Total Tax Expenses</b>		<b>-</b>	<b>-</b>
<b>Profit for the year from continuing operations</b>		<b>1704809847</b>	<b>2521256081</b>
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
<b>Profit from discontinuing operations after tax</b>		<b>-</b>	<b>-</b>
<b>Profit for the year</b>		<b>1704809847</b>	<b>2521256081</b>

Significant Accounting Policies 1

Expenditure attributable to construction during the year forming part of capital work in progress for the year 28

Other Explanatory Notes to Accounts 29

Note 1 to 29 form integral part of the Accounts

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



For S.N.Dhawan & Co.  
Chartered Accountants  
(Firm Regn. No. 000050N)

CA S. K. Khattar  
Partner  
Membership No. 084993

Virender Salman  
Chief Engineer

D C Choudhury  
Sr. Manager (F)

Accounts officer(F)

## Note No. 1 – Significant Accounting Policy

### 1.1 BASIS OF PREPARATION

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

### 1.2 USE OF ESTIMATES

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

## 2 FIXED ASSETS

### 2.1 TANGIBLE ASSETS

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

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

2.1.3 Expenditure incurred on renovation and modernization of tangible assets on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. Tangible assets acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

2.1.4 Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation



awarded by the court till the date of court's award), rehabilitation and other expenses relating to land in possession are treated as cost of land.

## 2.2 INTANGIBLE ASSETS

2.2.1 Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

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

## 2.3 CAPITAL WORK IN PROGRESS

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

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

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

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

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### 3. MACHINERY SPARES

- 3.1 (a) Machinery spares procured along with the Plant & Machinery or subsequently and whose use is expected to be irregular are capitalized separately, if cost of such spares is known and depreciated fully over the residual useful life of the related plant and machinery at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery. If cost of such spares is not known particularly when procured along with mother plant, these are capitalized & depreciated along with mother plant at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery.
- (b) Written Down Value (WDV) of spares is charged off to Statement of Profit & Loss in the year in which such spares are replaced in place of retrieved spares, provided the spares so retrieved do not have any useful life. Similarly, value of such spares, procured & replaced in place of retrieved spares, is charged off to Statement of Profit & Loss in that year itself, provided spares so retrieved do not have any useful life.
- (c) When the useful life of the related fixed asset expires and asset is retired from active use, such spares are valued at net book value or net realizable value whichever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.
- 3.2 Other machinery spares are treated as "stores & spares" forming part of the inventory.

### 4. RATE REGULATED ACTIVITIES

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





## 5. DEPRECIATION & AMORTISATION

- 5.1 Depreciation on additions to /deductions from tangible assets during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- 5.2.1 Depreciation on tangible assets of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.
- 5.2.2 Depreciation on tangible assets of other than Operating Units of the company is charged on straight-line method to the extent of 90% of the cost of asset following the rates as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.
- 5.2.3 Depreciation in respect of following assets is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
- (i) Construction Plant & Machinery
  - (ii) Computer & Peripherals
- 5.2.4 Temporary erections are depreciated fully (100%) in the year of acquisition / capitalization by retaining Re. 1/- as WDV.
- 5.3 Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.
- 5.4 Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.
- 5.5 Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, , whichever is earlier, starting from the year in which it is acquired.
- 5.6 Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project.
- 5.7.1 Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified by CERC, vide Tariff Regulation 2014.
- 5.7.2 Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.



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- 5.8 Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC Regulations for such assets, whichever is higher.
- 5.9 Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC regulations.
- 5.10 Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.

## 6. INVESTMENTS

- 6.1 Long term Investments are carried at cost. Provision for diminution is made to recognise a decline, other than temporary, in the value of such investments.
- 6.2 Current Investments are valued at lower of cost and fair value determined on an individual investment basis.

## 7. INVENTORIES

- 7.1 Stores & Spares are valued at cost, determined on weighted average basis, or net realizable value whichever is lower.
- 7.2 Diminution in the value of obsolete, unservicable and surplus stores and spares, identified on a systematic basis, is provided in the accounts.

## 8. FOREIGN CURRENCY TRANSACTIONS

- 8.1 Transactions in foreign currency are initially recorded at exchange rates prevailing on the date of transaction. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the exchange rate prevailing on the Balance Sheet date.
- 8.2 Exchange differences are recognised as income & expenses in the period in which they arise in Statement of Profit & Loss in case of operational stations and to EDC in case of projects under construction. However, exchange differences in respect of liabilities relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to 01/04/2004



are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress.

## 9. EMPLOYEE BENEFITS

- 9.1 Employee benefits consist of provident fund, pension, gratuity, post retirement medical facilities, leave benefits (including compensated absences) and other terminal benefits.
- 9.2 Company contribution paid/payable during the year to Employees Defined Contribution Superannuation Scheme for providing pension benefits and Provident Fund scheme is accounted for and paid to respective funds which are administered through separate trusts.
- 9.3 The liability for retirement benefits of employees in respect of Gratuity is ascertained at the year end on the basis of actuarial valuation and paid to the Gratuity trust.
- 9.4 The liability for leave benefits (including compensated absences), post retirement medical benefits, allowance on retirement/death and memento on superannuation to employees is ascertained at the year end on the basis of actuarial valuation.

## 10. REVENUE

- 10.1 (a) Sale of energy is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards income tax are accounted for on year to year basis.
- (b) Incentives/Disincentives are recognised as per tariff notifications. In case of Power Station where tariffs have not been notified, incentives are recognized provisionally on assessment of the likelihood of acceptance of the same.
- (c) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.
- (d) Advance against depreciation considered as deferred income in earlier years is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.



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

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

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

**11. MISCELLANEOUS**

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

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

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

**12. BORROWING COST**

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

**13. TAXES ON INCOME**

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

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

**14. IMPAIRMENT OF ASSETS**

The company assesses at each balance sheet date whether there is any indication that cash generating unit (CGU) is impaired based on internal/external



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indicators. If any such indication exists, company estimates the recoverable amount of the CGU. An impairment loss is recognized in the Statement of Profit and Loss where the carrying amount exceeds the recoverable amount of the cash generating units. An impairment loss is reversed if there is a change in the recoverable amount and such loss either no longer exists or has decreased. Rate Regulated Assets are also tested for impairment at each Balance Sheet Date.

#### **15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

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

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

#### **16. CASH FLOW STATEMENTS**

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



## NOTE NO. 2 SHARE CAPITAL

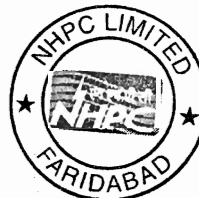
(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
..... NIL .....		

## NOTE NO. 2A FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
FUNDS FROM CORPORATE OFFICE	16844563468	17611717702
C.O.(FDB)	(3193247493)	(4069497486)
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	676590
L.O. LUCKNOW	-	-
RO-JAMMU	-	1701
RO-ITANAGAR	-	-
RO-SILIGURI	-	38469
LO-DEHRADUN	-	-
BAIRASIUL	-	17860
LOKTAK	-	325340
SALAL	(4549)	(3165)
TANAKPUR	(256996)	-
CHAMERA-I	2063856	71120571
URI - I	-	(821852)
RANGIT	(238382)	-
CHAMERA-II	2026754	307710
DULHASTI	(250303)	(222059)
DHAULIGANGA-I	27871	-
TEESTA-V	(1467)	-
CHAMERA-III	-	-
CHUTAK	(600071)	(3001)
TLDP-III	-	-
PARBATI -II	691630	481583
PARBATI-III	(1400)	231
SEWA-II	-	268209
URI - II	1108550	(170952)
KISHANGANGA	-	58748
BURSUR	81601	(4939)
NIMMO BAZGO	65243	(14588)
TLDP-IV	-	-
TEESTA-IV	(107)	-
SUBANSARI LOWER	1938	47
DIBANG	-	-
TAWANG I & II	88286	-
KOTLIBHEL 1A	1809944	46757
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	-	-
RE CELL	-	153988
Wind Power Projects, Jaisalmer	-	-
BRRP	-	-
CHEQUE PAID ACCOUNT	147900000	215563000
CHEQUE COLLECTED ACCOUNT	(9755254)	(14008815)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	304939077	307851441
CENTRALIZED VENDOR PAYMENT ACCOUNT	77595978	199424297
<b>Total</b>	<b>14178608174</b>	<b>14323307387</b>



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*[Handwritten initials]*

## NOTE NO. 3 RESERVE AND SURPLUS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
<b>Capital Reserve</b>	-	-
<b>Capital Redemption Reserve</b>	-	-
<b>Securities Premium Account</b>	-	-
<b>General Reserve</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Transfer to Capital Redemption Reserve	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Bond Redemption Reserve</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Self Insurance Fund</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Corporate Social Responsibility Fund</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Research &amp; Development Fund</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Surplus *</b>	1704809847	2521256081
<b>Total</b>	1704809847	2521256081
<b>* Surplus</b>		
Profit for the Year as per Statement of Profit and Loss	1704809847	2521256081
Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
Balance brought forward	-	-
<b>Add:</b>		
Amount Written Back From Bond Redemption Reserve	-	-
Write Back From Capital Reserve	-	-
Write Back From Other Reserve	-	-
Amount Utilised From Self Insurance Fund	-	-
Tax On Dividend Write Back	-	-
Write Back From Corporate Social Responsibility Fund	-	-
Write Back From Research & Development Fund	-	-
<b>Balance available for Appropriation</b>	1704809847	2521256081
<b>Less:</b>		
Transfer to Bond Redemption Reserve	-	-
Transfer to Self Insurance Fund	-	-
Transfer to General Reserve	-	-
Transfer to Corporate Social Responsibility Fund	-	-
Transfer to Research & Development Fund	-	-
<b>Dividend :</b>		
- Interim	-	-
- Proposed	-	-
<b>Tax on Dividend</b>		
- Interim	-	-
- Proposed	-	-
<b>Balance carried forward</b>	1704809847	2521256081



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PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
<b>Capital Reserve</b>	-	-
<b>Capital Redemption Reserve</b>	-	-
<b>Securities Premium Account</b>	-	-
<b>General Reserve</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Transfer to Capital Redemption Reserve	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Bond Redemption Reserve</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Self Insurance Fund</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Corporate Social Responsibility Fund</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Research &amp; Development Fund</b>		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
<b>As at Balance Sheet date</b>	-	-
<b>Surplus *</b>	<b>1704809847</b>	<b>2521256081</b>
<b>Total</b>	<b>1704809847</b>	<b>2521256081</b>
<b>* Surplus</b>		
Profit for the Year as per Statement of Profit and Loss	- 1704809847	2521256081
Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
Balance brought forward	-	-
<b>Add:</b>		
Amount Written Back From Bond Redemption Reserve	-	-
Write Back From Capital Reserve	-	-
Write Back From Other Reserve	-	-
Amount Utilised From Self Insurance Fund	-	-
Tax On Dividend Write Back	-	-
Write Back From Corporate Social Responsibility Fund	-	-
Write Back From Research & Development Fund	-	-
<b>Balance available for Appropriation</b>	<b>1704809847</b>	<b>2521256081</b>
<b>Less:</b>		
Transfer to Bond Redemption Reserve	-	-
Transfer to Self Insurance Fund	-	-
Transfer to General Reserve	-	-
Transfer to Corporate Social Responsibility Fund	-	-
Transfer to Research & Development Fund	-	-
Dividend :		
- Interim	-	-
- Proposed	-	-
Tax on Dividend		
- Interim	-	-
- Proposed	-	-
<b>Balance carried forward</b>	<b>1704809847</b>	<b>2521256081</b>





## NOTE NO. 4 LONG TERM BORROWINGS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Borrowings	Less: - Current Maturities	Long Term Borrowing	Total Borrowings	Less: - Current Maturities	Long Term Borrowing
<b>Bonds</b>						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
<b>Term Loans</b>						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors			-			-
Aggregate amount of loans guaranteed by Govt. of India			-			-
Amount of default in repayment of loans and interest as at 31.03.2016			-			-
Period of default in repayment of loans and interest as at 31.03.2016			-			-

## NOTE NO. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
<b>Deferred Tax Liability</b>		
Depreciation		
<b>Less: Deferred Tax Assets</b>		
Provision for doubtful debts, inventory and others		
Provision for employee benefit schemes		
Deferred Tax Liability	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Deferred Tax Liability (Net)	-	-
<b>Explanatory Note: -</b>		
In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 `NIL (Previous Year `NIL ) has been created as deferred tax liability/assets for the period ended 31.03.2016.		

## NOTE NO. 6 OTHERS LONG TERM LIABILITIES

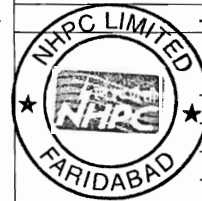
(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
Deposits/ retention money	6785282	6509941	275341	6245417	5798342	447075
Income received in advance (Advance Against Depreciation)	-	-	-	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-	-	-	-
	<b>6785282</b>	<b>6509941</b>	<b>275341</b>	<b>6245417</b>	<b>5798342</b>	<b>447075</b>



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PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
<b>a) PROVISION FOR EMPLOYEE BENEFITS</b> (provided for on basis of actuarial valuation)						
<b>i) Provision for leave encashment</b>						
As per last Balance Sheet	-	-		-	-	
Additions during the year		19737733		-	25349473	
Amount used during the year		19737733		-	25349473	
Amount reversed during the year				-	-	
<b>Closing Balance</b>	-	-	-	-	-	-
<b>ii) Provision for REHS</b>						
As per last Balance Sheet	-	-		-	-	
Additions during the year		225563		-	520316	
Amount used during the year		225563		-	520316	
Amount reversed during the year				-	-	
<b>Closing Balance</b>	-	-	-	-	-	-
<b>iii) Provision for TTA (Baggage Allowance on Retirement)</b>						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	125692		-	325322	
Amount used during the year	-	125692		-	325322	
Amount reversed during the year	-			-	-	
<b>Closing Balance</b>	-	-	-	-	-	-
<b>iv) Provision for Memento</b>						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	100000		-	95000	
Amount used during the year	-	100000		-	95000	
Amount reversed during the year	-			-	-	
<b>Closing Balance</b>	-	-	-	-	-	-
<b>v) Provision for Wage Revision</b>						
As per last Balance Sheet	-	5088019		-	5541778	
Additions during the year	-	1568694		-	714959	
Amount used during the year	-	932740		-	1168718	
Amount reversed during the year	-			-	-	
<b>Closing Balance</b>	-	<b>5723973</b>		-	<b>5088019</b>	
<b>Less: Advance paid</b>	-	5723973		-	5088019	
<b>Closing Balance (Net of advance)</b>	-	-	-	-	-	-
<b>vi) Provision for Performance Related Pay/Incentive</b>						
As per last Balance Sheet	-	23699938		-	16952795	
Additions during the year	-	25339751		-	23699938	
Amount used during the year	-	22793848		-	14053868	
Amount reversed during the year	-	906090		-	2898927	
<b>Closing Balance</b>	-	<b>25339751</b>	<b>25339751</b>	-	<b>23699938</b>	<b>23699938</b>
<b>vii) Provision for Superannuation Pension Fund</b>						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-		
Amount used during the year	-			-		
Amount reversed during the year	-			-		
<b>Closing Balance</b>	-	-	-	-	-	-
<b>b) Provision for Taxation</b>						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-		
Amount adjusted during the year	-			-		
Amount used during the year	-			-		
Amount reversed during the year	-			-		
<b>Closing Balance</b>	-	-	-	-	-	-



PARTICULARS	As at 31st March, 2016		As at 31st March, 2015	
<b>c) Provision for Proposed Dividend</b>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-		-	
Amount used during the year	-		-	
Amount reversed during the year	-		-	
<b>Closing Balance</b>	-	-	-	-
<b>d) Tax on Proposed Dividend</b>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-		-	

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Amount used during the year	-		-	-
Amount reversed during the year	-		-	-
<b>Closing Balance</b>	-	-	-	-
<b>e) Provision For Tariff Adjustment</b>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
<b>Closing Balance</b>	-	-	-	-
<b>f) Provision For Committed Capital Expenditure</b>				
As per last Balance Sheet	-	221300362	-	232737362
Additions during the year	-	-	-	-
Amount used during the year	-	15435051	-	11437000
Amount reversed during the year	-	-	-	-
<b>Closing Balance</b>	-	<b>205865311</b>	<b>205865311</b>	<b>221300362</b>
<b>g) Provision for Restoration expenses of Insured Assets</b>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
<b>Closing Balance</b>	-	-	-	-
<b>g) Provision - Others</b>				
As per last Balance Sheet	-	162582	-	1948911
Additions during the year	-	3005600	-	959290
Amount used during the year	-	205172	-	155984
Amount reversed during the year	-	-	-	2589635
<b>Closing Balance</b>	-	<b>2963010</b>	<b>2963010</b>	<b>162582</b>
<b>Total</b>	-	<b>234168072</b>	<b>234168072</b>	<b>245162882</b>

**Explanatory Note: -**

The Board has resolved to implement the directions of the Ministry of Power (MOP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter dated 25.02.2016 that recovery of personal adjustment w.e.f. 01.02.2014 is in conformity with the directions of Ministry of Power. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary. Thus, the cumulative amount provided towards the Personal Pay Adjustment under the head "Provision for Wage Revision" is Rs. 0.57 Crores (including provision for the current year Rs. 0.06 crores with corresponding amount shown as "Advance paid").

**NOTE NO. 8 TRADE PAYABLE**

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	2799424	1600442
Total outstanding dues of Creditors other than micro enterprises and small enterprises	21431391	18635620
<b>Total</b>	<b>24230815</b>	<b>20236062</b>

**Explanatory Note: -**

Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No. 29 - Other Explanatory Notes to Accounts.



## NOTE NO. 9 OTHER CURRENT LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Current maturities of long term debt (Refer Note no. 4) *	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance (Advance against depreciation) (refer Note No. 6)	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Liability against capital works/supplies	148389339	152944372
Deposits/ retention money	6509941	5798342
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis works	-	-
Bond application money	-	-
Statutory dues payables	1806102	1646635
Liabilities toward Self Insurance Fund	-	-
Other liabilities	3013946	1704183
Advances against the deposit works	-	-
<b>Less: Amount Spent on Deposit Works</b>	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
<b>Less: Amount Spent in respect of Project Mgt./ Consultancy Works</b>	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy	-	-
Grants in aid - pending utilization	-	-
<b>Total</b>	<b>159719328</b>	<b>162093532</b>

\* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Note no. 4. (For C.O. only)



## NOTE NO. 10.1 TANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK						DEPRECIATION				NET BLOCK		
			01-04-2015	Additions		Deductions		Other Adjustm	31-03-2016	01-04-2015	For the Period	Adjustments	31-03-2016	31-03-2016	31-03-2015
				IUT	Others	IUT	Others								
i)	Land - Freehold	410101	87256637	0	18626189	0	0	0	105882826	0	0	0	0	105882826	87256637
ii)	Land - Leasehold	410111	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	4102	296822764	0	2370994	0	0	0	299193758	32837465	11694715	0	44532180	254661578	263985299
iv)	Buildings	4103	1179168252	0	9381756	0	3	0	1188550005	122554308	39376935	0	161931243	1026618762	1056613944
v)	Railway sidings	4105	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	12971123748	0	0	0	0	0	12971123748	1893444667	684875340	0	2578320007	10392803741	11077679081
vii)	Generating Plant and machinery	4107	4971743240	0	4728631	0	35640338	0	4940831533	722081511	261587167	-5197548	978471130	3962360403	4249661725
viii)	Plant and machinery Sub station	4108	5651815	0	3187210	0	0	0	8839025	412795	342842	0	755637	8083388	5239020
ix)	Plant and machinery Transmission lines	4109	8780558	0	0	0	0	0	8780558	1262345	519828	0	1782173	6998385	7518213
x)	Plant and machinery Others	4110	14913076	0	343350	0	0	0	15256426	1735719	817775	0	2553494	12702932	13177357
xi)	Construction Equipment	4111	5458021	0	459320	0	0	0	5917341	1779263	407204	0	2186467	3730874	3678758
xii)	Water Supply System/Drainage and Sewerage	4112	17244517	0	285193	0	0	0	17529710	1779383	648291	0	2427674	15102036	15465134
xiii)	Electrical installations	4114	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	4115	12838145	0	1607004	0	5564	0	14439585	1825157	1274177	0	3099334	11340251	11012988
xv)	Aircraft/ Boats	4116	0	0	787500	0	0	0	787500	0	6879	0	6879	780621	0
xvi)	Furniture and fixture	4117	9523212	46500	1401835	0	123097	0	10848450	1714552	681249	-1611	2394190	8454260	7808660
xvii)	Computers	4118	11507300	40000	451062	0	51411	0	11946951	9340570	903800	-17403	10226967	1719984	2166730
xviii)	Communication Equipment	4119	1389734	0	0	0	3	0	1389731	384076	139524	0	523600	866131	1005658
xix)	Office Equipments	4120	5901788	0	1097286	0	51212	0	6947862	1197130	480799	-14081	1663848	5284014	4704658
xx)	Research and Development	4121	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	4125	10872167	0	7757201	0	0	0	18629368	1981206	920043	0	2901249	15728119	8890961
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4128	1632448	3500	277600	0	20571	0	1892977	1629819	277471	-16993	1890297	2680	2629
	Total		19611827422	90000	52762131	0	35892199	0	19628787354	2795959966	1004954039	-5247636	3795666369	15833120985	16815867456
	Previous year		19541167673	80850	88477487	151660	17746928	0	19611827422	1788118756	1006137161	1704049	2795959966	16815867456	17753048917

## NOTE NO. 10.2 INTANGIBLE ASSETS

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(Amount in Rupees)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK						AMORTISATION				NET BLOCK		
			01-04-2015	Additions		Deductions		Other Adjustm	31-03-2016	01-04-2015	For the Period	Adjustments	31-03-2016	31-03-2016	31-03-2015
				IUT	Others	IUT	Others								
i)	Land- Right to Use	410121	193079261	0	0	0	0	0	193079261	17752246	6448848	0	24201094	168878167	175327015
ii)	Computer Software	4122	366720	0	0	0	0	0	366720	366715	5	0	366720	0	5
	Total		193445981	0	0	0	0	0	193445981	18118961	6448853	0	24567814	168878167	175327020
	Previous year		193445981	0	0	0	0	0	193445981	11559784	6559177	0	18118961	175327020	181886197

## Explanatory Note: -

1) i) Title deeds/title in respect of freehold land amounting to Rs. 0.84 crores (Previous year Rs. NIL ) covering an area of 0.2307 hectare, (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. NIL (Previous year Rs. NIL ) covering an area of NIL hectare (Previous year NIL hectare) are yet to be executed/passed.

ii) Computer Software includes software developed for the project and purchased software which has been experienced which is Rs. 366720.

2) Land - Leasehold includes ..... hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/- (Applicable for Subansari Lower Project only)

3) Freehold Land includes eight hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of ₹ 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL.

4) Underground works amounting to Rs. 1900.99 Crores (Previous Year Rs. 1904.01 Crores ), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

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



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

Class of Assets	As on 31.03.2016 (Amount in Rupees )	As on 31.03.2015 (Amount in Rupees.)
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
<b>Total</b>	-	-

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DC SYSTEMS/ BATTERY SYSTEMS	410707	590430
POWER AND CONTROL CABLES	410708	2925246
CONTROL, METERING AND PROTECTION SYSTEM	410711	4140379
AUXILIARY AND ANCILLARY SYSTEMS	410712	1943168
MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	3169845
CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	737625
JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	5564
FURNITURE-FIXTURES-OFFICE	411701	15746
FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	411707	107351
COMPUTERS	411801	6903
PRINTERS	411803	3
OTHER EDP EQUIPMENTS	411804	5
NETWORKING DEVICES & SERVER	411806	44500
TELEPHONE TELEX MACHINES	411902	2
INTERIOR COMMUNICATION EQUIPMENTS	411903	1
CLUB EQUIPMENTS	412006	17086
TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	412007	22565
AIR CONDITIONERS	412008	2
OTHER OFFICE EQUIPMENTS	412020	11559
FIXED ASSETS OF MINOR VALUE >750<5000	412801	20571
<b>Total</b>		<b>35892199</b>

**2.2 Deduction on account of others (Transfer out to Subsidiary companies)**

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary	Advice number
	<b>Total</b>		0			

**2.3 Deductions on account of Inter-unit Transfer**

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	<b>Total</b>		0			

**3. Addition / Deduction of Fixed assets on account of Adjustments (FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)**

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (+) for Additon, (-) for Deduction)
	<b>Total</b>		0



*TK*

*M*



Note no. 11.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	Linkage	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Roads and Bridges	4302	-	2370994		2370994	-
ii)	Buildings	4303	3144574	6529682		9381756	292500
iii)	Railway sidings	4305	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	68222650	298800	(95000)		68426450
v)	Generating Plant and Machinery	4307	-				-
vi)	Plant and Machinery - Sub station	4308	-				-
vii)	Plant and Machinery - Transmission lines	4309	-				-
viii)	Plant and Machinery - Others	4310	-				-
ix)	Construction Equipment	4311	-				-
x)	Water Supply System/Drainage and Sewerage	4312	-				-
xi)	Other assets awaiting installation	4414, 6114, 4318	4780872	14919734		17654561	2046045
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	4327	-				-
xiii)	Survey, investigation, consultancy and supervision charges	4340	-				-
xiv)	Expenditure on compensatory Afforestation	4350	-				-
xv)	Expenditure attributable to construction *	4375, 4380, 4381	-	-			-
	Less: Provided for	350922	-	-			-
	<b>Sub total (a)</b>		<b>76148096</b>	<b>24119210</b>	<b>(95000)</b>	<b>29407311</b>	<b>70764995</b>
	<b>* For addition during the period refer Note No. 28</b>						
	<b>Construction Stores (for valuation refer Accounting Policy no.7)</b>						
	Less: Provisions for construction stores						
	<b>Sub total (b)</b>		<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
	<b>TOTAL</b>		<b>76148096</b>	<b>24119210</b>	<b>(95000)</b>	<b>29407311</b>	<b>70764995</b>
	Previous year		69371814	16333427	(778070)	8779075	76148096

**Explanatory Note: -**

(Hide the Explanatory Notes which are not applicable)

1) Expenditure attributable to construction includes Rs.----- (Corresponding previous period Rs. ----- Crore) towards borrowing cost capitalised during the period. - **Only for construction projects.**

2) Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects. Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Board towards these projects is recoverable from respective Private Developers. - **Only for Dibang & Subansiri Lower Project**

3) Underground Works amounting to ` ..... (Previous Year ` .....) created on Land - Right to use, are included under respective heads of CWIP.



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4) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during the period is carried forward in capital work in progress.

**Note no. 11.2 Intangible Assets Under Development**

(Amount in Rupees)

	Particulars		1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Intangible assets under development	4322					-
							-
	<b>TOTAL</b>		-	-	-	-	-
	Previous year		-	-	-	-	-

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## NOTE NO. 12 NON CURRENT INVESTMENTS

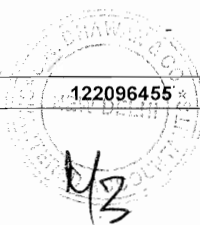
(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.
..... NIL .....						

## NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
<b>a) CAPITAL ADVANCES</b>						
Secured (considered good)	-	-	-	-	-	-
Unsecured (considered good)						
- Against bank guarantee	-	-	-	-	-	-
- Others	21140588	-	21140588	60824088	-	60824088
<b>Less : Provision for expenditure awaiting utilisation certificate</b>	13348114	-	13348114	37962720	-	37962720
Unsecured (considered doubtful)	-	-	-	-	-	-
<b>Less : Provisions for doubtful advances *1</b>	-	-	-	-	-	-
<b>DEPOSITS</b>						
- Unsecured (considered good)	12517585	94045833	106563418	12430000	93876661	106306661
- Unsecured (considered doubtful)	-	-	-	-	-	-
<b>Less : Provision against demand raised by Govt.Depts.</b>	-	1668593	1668593	-	2295378	2295378
<b>Less : Provision for Doubtful Deposits *2</b>	-	-	-	-	-	-
<b>c) OTHER LOANS &amp; ADVANCES</b>						
<b>Employees (including accrued interest)</b>						
- Secured (considered good)	20541673	3789827	24331500	17536582	3900627	21437209
- Unsecured (considered good)	1659519	6998780	8658299	1215412	6965854	8181266
- Unsecured (considered doubtful)	-	-	-	-	-	-
	<b>Long Term</b>	<b>Short Term</b>	<b>Total</b>	<b>Long Term</b>	<b>Short Term</b>	<b>Total</b>
<b>Advance to contractor / supplier</b>						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)						
- Against bank guarantee	-	-	-	-	-	-
- Others	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
<b>Loan to State Government in settlement of dues from customer</b>						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
<b>Advance to Government of Arunachal Pradesh</b>						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
<b>Other advances</b>						
- Unsecured (considered good)	1200000	18930608	20130608	-	13894709	13894709
- Unsecured (considered doubtful)	-	-	-	-	-	-
<b>Less : Provisions for doubtful Other loans &amp; advances *3</b>	-	-	-	-	-	-
<b>Less : Provisions for expenditure awaiting utilization certificate</b>	-	-	-	-	-	-
<b>Advance income tax &amp; tax deducted at source</b>	-	-	-	-	-	-
<b>Total</b>	<b>43711251</b>	<b>122096455</b>	<b>165807706</b>	<b>54043362</b>	<b>116342473</b>	<b>170385835</b>



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**Explanatory Note: -**

As at 31.03.2016

As at 31.03.2015

Loan &amp; Advances due from directors or other officers of the company at the end of the period - For Corporate Office only

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

	Long Term	Short Term	Total	Long Term	Short Term	Total
<b>*1 Provisions for Doubtful Capital Advances</b>						
Opening Balance	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Used during the year	-	-	-	-	-	-
Reversed during the year	-	-	-	-	-	-
<b>Closing balance</b>	-	-	-	-	-	-
	Long Term	Short Term	Total	Long Term	Short Term	Total
<b>*2 Provisions for Doubtful Deposits</b>						
Opening Balance	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Used during the year	-	-	-	-	-	-
Reversed during the year	-	-	-	-	-	-
<b>Closing balance</b>	-	-	-	-	-	-
	Long Term	Short Term	Total	Long Term	Short Term	Total
<b>*3 Provisions for Doubtful Loans &amp; Advances</b>						
Opening Balance	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Used during the year	-	-	-	-	-	-
Reversed during the year	-	-	-	-	-	-
<b>Closing balance</b>	-	-	-	-	-	-

**NOTE NO. 14.1 OTHER NON-CURRENT ASSETS**

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Long term trade receivable	-	-
Others	-	-
Interest accrued on:		
- Advance to Government of Arunachal Pradesh	-	-
- Others	-	-
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NOTE NO. 14.2 OTHER NON-CURRENT ASSETS - REGULATORY ASSETS**

(Amount in Rupees)

PARTICULARS	1-Apr-2015	Addition	Adjustment	Amortisation/ Impairment	31-Mar-2016
Subansari Lower HE Project	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Previous year	-	-	-	-	-

**NOTE NO. 15 CURRENT INVESTMENTS**

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.
..... NIL .....						



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## NOTE NO. 16 INVENTORIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
<b>(Valuation as per Accounting Policy No. 7)</b>		
Stores and spares	61478990	32703579
Stores in transit/ pending inspection	-	-
Loose tools	65503	223487
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 *1	-	8765
<b>Total</b>	<b>61620694</b>	<b>32994502</b>

	As at 31.03.2016	As at 31.03.2015
<b>*1 Provision for Obsolescence &amp; Diminution in Value</b>		
Opening Balance	8765	-
Addition during the year	-	8765
Used during the year	-	-
Reversed during the year	8765	-
<b>Closing balance</b>	<b>-</b>	<b>8765</b>

## NOTE NO. 17 TRADE RECEIVABLES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
<b>Trade Receivables outstanding for a period exceeding six months from the date they become due for payment</b>		
- Secured - Considered good	-	-
- Unsecured - Considered Good	-	-
- Unsecured - Considered	-	-
<b>Other Trade Receivables</b>		
- Secured - Considered good	-	-
- Unsecured - Considered Good	-	-
- Unsecured - Considered	-	-
Less: Provision for doubtful debts *1	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explanatory Note: -**

Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member amounts to Rs. NIL (Previous year Rs. NIL).

	As at 31.03.2016	As at 31.03.2015
<b>*1 Details of Provisions for doubtful debts</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

## NOTE NO. 18 CASH AND BANK BALANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
<b>A Cash and Cash Equivalents</b>		
Cash on hand	11782	6918
(includes stamps on hand of Rs 7091/- ,Previous year Rs. 2227/- )	-	-
Cheques, drafts on hand	-	-
Balances with banks	-	-
<b>• With scheduled banks</b>		
I) - In Current Account	65983	197981
II) - In deposits account	-	-
Deposits with maturity of three months or less)	-	-
<b>• With other banks</b>		
- In current account	-	-
Bank of Bhutan	-	-



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**B Other Bank Balances****• With scheduled banks**

- In deposits account

Deposits with maturity of more three months but less than / upto 12 months

Deposit account-Unpaid Dividend

**Total****77765****204899****Explanatory Note: -**

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. -

**NOTE NO. 19 OTHER CURRENT ASSETS**

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
a) Interest accrued on:		
Loan to State Government in settlement of dues from customers	-	-
Deposits	-	-
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *1	-	-
b) Receivable on account of unbilled revenue	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Claims recoverables	1541265	1575211
Less: Provisions for Doubtful Claims *2	-	-
Work In Progress	1541265	1575211
f) Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
g) Surplus Assets / Obsolete Assets held for disposal	-	-
h) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *3	-	-
i) Losses awaiting write off sanction/pending investigation	-	-
Less: Provision for losses pending investigation/awaiting write off /	-	-
j) Others	-	-
<b>Total</b>	<b>1541265</b>	<b>1575211</b>

**Explanatory Note: -**

-Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
<b>*1 Provisions for Doubtful Interest</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>
<b>*2 Provisions for Doubtful Claims</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>
<b>*3 Provision for project expenses to be written off</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>
<b>*4 Provision for losses pending investigation / awaiting write off sanction</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>



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PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>A SALES</b>		
SALE OF POWER	4250218414	5173359854
Less :		
Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
Tariff Adjustments	-	-
Regulated Power Adjustment	29786067	(300653)
Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	4220432347	5173660507
<b>B ADVANCE AGAINST DEPRECIATION -Written back during the year</b>	-	-
<b>C OTHER OPERATING INCOME</b>		
Interest from Beneficiary States (Revision of Tariff)	122044880	82057038
<b>D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS</b>		
Contract Income	-	-
Revenue from Project management/ Consultancy works	-	-
<b>TOTAL (A-B+C+D)</b>	<b>4342477227</b>	<b>5255717545</b>
<b>Explanatory Note: -</b>		
<p>1) CERC tariff notification for the period 2014-19 has been notified vide notification no No.L-1/144/2013/CERC dt 21st February 2014. However, Pending approval of tariff for the period 2014-19 by Central Electricity Regulatory Commission (CERC), sales have been recognized provisionally as per tariff notified by CERC for the period 2009-14 except Bairasiul, Salal, Chamera-I &amp; Loktak Power Station for which CERC issued orders for 2014-19 and taking into account provision towards truing up of capital cost of the power station in line with CERC tariff regulation 2014. Further for the purpose of recognizing sales, Return on equity ( a component of tariff ) has been grossed up using MAT Rate for the FY 2015-16.</p>		
<p>2) Sales includes Rs. NIL Crores (Previous year Rs. NIL on account of earlier year sales arising out of finalization of tariff in current year.</p>		
<p>3) Sales includes Rs. NIL Crores (Previous year Rs. NIL Crores) on account of 'deemed generation' in respect of Chutak and NimmoBazgo Power stations as allowed by 'CERC'.</p>		
<p>4) Sales includes Rs. .... (Previous year Rs. ....) which is yet to be billed. <b>For Corporate Office Only</b></p>		
<p>5) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly sales includes an amount of Rs. 14.01 Crore (Previous year Rs. 0.23Crore) towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly an amount of Rs. .... Crore (Previous year Rs. .... Crore) has been adjusted against the outstanding dues of those beneficiaries.</p>		
<p>6) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of Rs. .... (Previous year Rs. ....) has been provided in the books during the year as an abundant precaution.</p>		

## NOTE NO. 21 OTHER INCOME

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>A) Income from Non-Current Investments</b>		
<b>Trade</b>		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
<b>Non-Trade</b>		
- Dividend income -Others	-	-
- Interest	-	-
<b>B) Other Income</b>		
<b>Interest</b>		
- Loan to State Government in settlement of dues from customers	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Deposit Account	-	-
- Employee's Loans and Advances	1465067	1237506
- Others	-	-
Late payment surcharge	11039638	5554864
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interruption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	16836	-
Liability/ Provisions not required written back #	1216250	4956704
Others	10504601	3139298



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Exchange rate variation		-	5998850
	<b>Sub-total</b>	<b>24242392</b>	<b>20887222</b>
Add/(Less): C.O./Regional Office/PID Expenses		4348330	7798332
	<b>Sub-total</b>	<b>28590722</b>	<b>28685554</b>
Less: Income transferred to Expenditure Attributable to Construction		-	-
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works		-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>		<b>28590722</b>	<b>28685554</b>

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>#Detail of Liability/Provisions not required written back</b>		
a) Bad and doubtful Advances (*1 under Note 13)	-	-
b) Bad and doubtful deposits (*2 under Note 13)	-	-
c) Other doubtful Loans & Advancesm (*3 under Note 13)	-	-
d) Diminution in value of stores and spares (*1 under Note 16)	8765	-
e) Bad and doubtful debts (*1 under Note 17)	-	-
f) Bad and doubtful claims (*2 under Note 19)	-	-
g) Project expenses awaiting w/o reversed (*3 under Note 19)	-	-
h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)	-	-
i) Provision for wage revision	-	-
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	906090	2898927
k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]	-	-
l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	-
m) Provision for tariff adjustment [Item (e) under Note 7]	-	-
n) Provision for Committed Capital Expenditure [Item (f) under Note 7]	-	-
o) Others	301395	2057777
<b>TOTAL</b>	<b>1216250</b>	<b>49567</b>

**NOTE NO. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES**

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>A. GENERATION EXPENSES</b>		
(i) Water Usage Charges	-	-
(ii) Consumption of stores and spare parts	2999231	18333699
<b>B. Direct Expebditure on Contract, Project Management and Consultancy Works</b>	-	-
<b>C. REPAIRS &amp; MAINTENANCE</b>		
- Building	25089449	14324351
- Machinery	19437410	9633988
- Others	22151045	32270623
<b>D. ADMINISTRATION EXPENSES</b>		
Rent & Hire Charges	22187773	22417697
Rates and taxes	420142	397552
Insurance	49291908	33566132
Utilization of Self Insurance Fund	-	-
Security expenses	39852183	3181634
Electricity Charges	15441498	14190760
Travelling and Conveyance	2603116	3636372
Expenses on vehicles	1315851	1861768
Telephone, telex and Postage	4700506	5213255
Advertisement and publicity	1463122	1439520
Entertainment and hospitality expenses	26025	26750
Printing and stationery	1162008	882031
Consultancy charges - Indigenou	7203093	4776735
Consultancy charges - Foreign	-	-
Audit expenses (Refer detail below)	95218	261260
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	7100000	6100000
Loss on Assets	48647	60918
Losses out of self insurance claims (upto excess clause)	-	-
Books & Periodicals	58695	47995
Donation	-	-
CSR/ Sustainable Development/ Community Development Expenses	984473	3671318
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	366626	-
Rebate to customers	7192278	7149263
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	10366643	324402
Less: - Exp Recoverable on Regulated Power	10366643	324402



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Exchange rate variation	2297079	-
Other general expenses	14559071	12340100
<b>Sub-total</b>	<b>248046447</b>	<b>224418434</b>
Add/(Less): C.O./Regional Office/PID Expenses	17891370	38092185
<b>Sub-total</b>	<b>265937817</b>	<b>262510619</b>
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total (i) = A to D</b>	<b>265937817</b>	<b>262510619</b>

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>E. PROVISIONS</b>		
Bad and doubtful debts provided	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Diminution in value of stores and spares	-	8765
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Others	-	-
<b>Sub-total</b>	-	<b>8765</b>
Add/(Less): C.O./Regional Office/PID Expenses	-	7830
<b>Sub-total</b>	-	<b>16595</b>
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total (ii) = E</b>	-	<b>16595</b>
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>Total (i) + (ii)</b>	
	<b>265937817</b>	<b>262527214</b>

**Explanatory Note: -**

1) The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guesthouses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest house & transit camps are shown in Rent.

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs. 12.02 Crores (Previous period Rs. 8.20 crores ) has been provided in the books during the period ended 31.03.2016 towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

	As on 31.03.2016	(Amount in Rupees) As on 31.12.2014
<b>i) Statutory auditors</b>		
<b>As Auditor</b>		
Audit Fees	-	-
Tax Audit Fees	-	-
<b>In other Capacity</b>		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	179776
<b>Reimbursement of expenses</b>	-	-
<b>ii) Cost Auditors</b>		
Audit Fees	68700	70537
Reimbursement of expenses	26518	10947
<b>Total Audit Expenses</b>	<b>95218</b>	<b>261260</b>



**NOTE NO. 23 EMPLOYEE BENEFITS EXPENSE**

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Salaries, wages, allowances	299581690	292264573
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	49453637	48241670
Staff welfare expenses	19541818	20298174
Leave Salary & Pension Contribution	-	-
<b>Sub-total</b>	<b>368577145</b>	<b>360804417</b>
Add/(Less): C.O./Regional Office Expenses	82562370	140154622
<b>Sub-total</b>	<b>451139515</b>	<b>500959039</b>
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>451139515</b>	<b>500959039</b>

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**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. 0.57 Crores (Corresponding Previous period Rs. 0.42 Crores ) towards lease payments in respect of premises for residential use of employees.

	For the year ended 31st March, 2016	(Amount in Rupees) For the year ended 31st March, 2015
2) Gratuity, Contribution to provident fund & pension scheme include contributions:		
i) towards Employees Provident Fund	18802350	18752420
ii) towards Employees Defined Contribution Superannuation Scheme	28178878	27100261

**NOTE NO. 24 FINANCE COST**

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>a) Interest on :</b>		
Government of India loan	-	-
Bonds	499069504	505499555
Foreign loan	-	-
Term loan	427189280	475788951
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
<b>Sub-total</b>	<b>926258784</b>	<b>981288506</b>
<b>b) Other Borrowing Cost</b>		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	21535	24337
Royalty	-	-
Commitment fee	-	30584
Guarantee fee on foreign loan	-	-
Other finance charges	2512750	88620
<b>Sub-total</b>	<b>2534285</b>	<b>941127</b>
<b>c) Applicable net gain/ loss on Foreign currency transactions and translation</b>		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>Total (A + B + C)</b>	<b>928,793,069</b>	<b>982229633</b>
Add/(Less): C.O./Regional Office/PID Expenses	8150	20451
<b>TOTAL</b>	<b>928801219</b>	<b>982250084</b>
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>928801219</b>	<b>982250084</b>

**NOTE NO. 25 DEPRECIATION AND AMORTIZATION EXPENSES**

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Depreciation & Amortisation Expenses	1011402892	1012696338
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	4403380	5890931
<b>Sub-total</b>	<b>1015806272</b>	<b>1018587269</b>
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>1015806272</b>	<b>1018587269</b>

**NOTE NO. 26 PRIOR PERIOD ITEMS (NET)**

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>INCOME</b>		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	-	139777
<b>Sub-total</b>	<b>-</b>	<b>139777</b>
<b>EXPENDITURE</b>		
Salaries & Wages	-	-
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	(5069146)	(3143641)
Others	9663025	2028960
<b>Sub-total</b>	<b>4593879</b>	<b>(1114681)</b>
<b>TOTAL (Expenditure less Income)</b>	<b>4593879</b>	<b>(1254458)</b>
Add/(Less): C.O./Regional Office/PID Expenses	(20600)	77870
<b>TOTAL</b>	<b>4573279</b>	<b>(1176588)</b>



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Less: Prior Period items transferred to Expenditure Attributable to Construction  
 Less: Recoverable from Deposit Works

Total carried forward to Statement of Profit & Loss

4573279

(1176588)

NOTE NO. 27 TAX EXPENSES

(Amount in Rupees)

	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>Current Tax</b>		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
<b>Deferred Tax</b>		
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
<b>Total Tax Expenses</b>	-	-

NOTE NO. 28 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION DURING THE YEAR

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
<b>A. EMPLOYEE BENEFITS EXPENSE</b>		
Salaries, wages, allowances	-	-
Gratuity and contribution to provident fund	-	-
Staff welfare expenses	-	-
Leave Salary & Pension Contribution	-	-
<b>Sub-total</b>	-	-
<b>B. REPAIRS &amp; MAINTENANCE</b>		
Building	-	-
Machinery	-	-
Others	-	-
<b>Sub-total</b>	-	-
<b>C. ADMINISTRATION &amp; OTHER EXPENSES</b>		
Rent	-	-
Rates and taxes	-	-
Insurance	-	-
Security expenses	-	-
Electricity Charges	-	-
Travelling and Conveyance	-	-
Expenses on vehicles	-	-
Telephone, telex and Postage	-	-
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	-	-
Design and Consultancy charges:		
- Indigenous	-	-
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Assets/ Claims written off	-	-
Losses on sale of assets	-	-
Other general expenses	-	-
Remuneration to Auditors	-	-
Exchange rate variation (Debit)	-	-
<b>Sub-total</b>	-	-
<b>D. FINANCE COST</b>		
Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	-	-
Cash credit facilities /WCDL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Commitment fee	-	-
Guarantee fee on loan	-	-
Other finance charges	-	-
<b>Sub-total</b>	353	-



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PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
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**E. PROVISIONS**

Sub-total \_\_\_\_\_ -

**F. DEPRECIATION AND AMORTISATION EXPENSES**

Sub-total \_\_\_\_\_ -

**G. PRIOR PERIOD EXPENSES**

Prior Period Expenses - -  
Less: Prior Period Income - -

Sub-total \_\_\_\_\_ -

**H. C.O./Regional Office Expenses:**

Other Income - -  
Generation, Administration and Other Expenses - -  
Employee Benefits Expense - -  
Depreciation & Amortisation Expenses - -  
Finance Cost - -  
Provisions - -  
Prior Period Adjustment (Net) - -

Sub-total \_\_\_\_\_ -

**I. LESS: RECEIPTS AND**

Income from generation of electricity – precommissioning - -  
Interest on loans and advances - -  
Profit on sale of assets - -  
Exchange rate variation (Credit) - -  
Provision/Liability not required written back - -  
Hire charges/ outturn on plant and machinery - -  
Miscellaneous receipts - -

Sub-total \_\_\_\_\_ -

**TOTAL (A+B+C+D+E+F+G+H - I)**

\_\_\_\_\_ -

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# Note No. : 29 – Other Explanatory Notes to Accounts

## 1. Disclosure relating to Contingent Liabilities:-

### a) Claims against the Company not acknowledged as debts in respect of:

#### (i) Capital works

Contractors have lodged claims aggregating to Rs. 642.54 crores (previous year Rs. 579.86 crore) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs. 182.19 crore (previous year Rs. 164.99 crore) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

The Management has assessed the above claims and recognized a provision of Rs. NIL crore (previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 642.54 crore (previous year Rs. 579.86 crore) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

#### (ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs. 0.07 crore (previous year Rs. 0.06 crore) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs. NIL crore (previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 0.07 crore (previous year Rs. 0.06 crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

#### (iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs. NIL crore (previous year Rs. NIL crore). Pending settlement, the Company has assessed and provided an amount of Rs. NIL crore (previous year Rs. NIL Crore) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. Rs. NIL crore (previous year Rs. NIL crore) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

#### (iv) Others

Claims on account of other matters amount to Rs. 17.99 crore (previous year Rs. 17.96 crore). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. 6.63 crore (previous year Rs. 6.63 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 11.36 crore (previous year Rs. 11.33 crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.



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The above is summarized as below:

(Rs. in Crore)

Sl. No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 31.03.2015	Addition of contingent liability during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)
1.	Capital Works	642.54	0.00	642.54	579.86	62.68
2.	Land Compensation	0.07	0.00	0.07	0.06	0.01
3.	Disputed tax matters	0.00	0.00	0.00	0.00	0.00
4.	Others	17.99	6.63	11.36	11.33	0.03
	<b>Total</b>	<b>660.60</b>	<b>0.00</b>	<b>653.97</b>	<b>591.25</b>	<b>62.72</b>

- (b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- (c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.
- (d) There is possibility of reimbursement to the company of Rs. NIL Crore (previous year Rs. NIL crore) towards above contingent liabilities.
- (e) An amount of Rs.9.24 Crore (previous year Rs.9.24 crore) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

The company's management does not reasonably expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. 28.93 Crore (Previous year Rs. 27.25 Crore).
3. During the year, following accounting policies/practices have been added/modified:

(₹ in Crore)

Accounting Policy	Impact on Statement of Profit & Loss	
	For the current year	Upto previous year through current year's prior period
Accounting policy regarding interest amount on enhanced compensation of land awarded by court (net of depreciation)	NIL	NIL
Accounting policy on renovation & modernization of Power Stations	NIL	NIL



4. Significant Accounting policy No. 2.3.4 (4.4 of FY 2013-14), which was introduced during FY 2013-14, has been referred to Expert Advisory Committee (EAC) of the Institute of Chartered Accountants of India (ICAI) for its opinion. Pending receipt of opinion, the same accounting treatment has been continued and an amount of Rs. NIL Crore (up to Previous year Rs. NIL Crore) has been capitalised/charged to Allocable Expenditure during construction till 31.03.2016 as per ibid policy.

5. The disclosure under Accounting Standard – 7 on Construction Contracts are as under:

(₹ in Crore)

Sl.	Particulars	31.03.2016	31.03.2015
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL

Note: Disclosure should be made in respect of contracts in progress at the beginning of the accounting year.

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

(Rs. in Crore)

		For the year ended 31.03.2016	For the year ended 31.03.2015
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	0.23 (Loss)	0.60 (gain)
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Allocable Expenditure During Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of fixed assets	NIL	NIL

\* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (terms & conditions of tariff) Regulations. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per opinion of EAC of ICAI.

7. a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard-17 on 'Segment Reporting'.
- b) The Company is having a single geographical segment as all its Power Stations are located within the Country.



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8. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Rs. in Crore)

	Particulars	For the year ended 31.03.2016	For the year ended 31.03.2015
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	- -	- -
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	- - 0.50	- - 1.76
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	- 0.30	- 1.83
d)*	Earnings in foreign currency i) Interest ii) Others	- -	- -

\* Accrual basis.

9. Disclosure related to Corporate Social Responsibility (CSR) (refer Note No.22)

(i) The breakup of CSR expenditure under various heads of expenses incurred during the year ended on 31.03.2016 is as below:-

(Rs. in Crore)

S.No.	Heads of Expenses constituting CSR expenses	Amount
1	Health Care and Sanitation	0.0000
2	Education & Skill Development	0.0361
3	Women Empowerment /Senior Citizen	0.0000
4	Environment	0.0000
5	Art & Culture	0.0088
6	Ex-Armed Forces	0.0000
7	Sports	0.0039
8	National Welfare Fund	0.0000
9	Technology & Research	0.0000
10	Rural Development	0.0496
11	Capacity Building	0.0000
12	Swachh Vidyalaya Abhiyan	0.0000
	<b>Total amount</b>	<b>0.0984</b>



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**(ii) Other disclosures:**

(a) Details of expenditure incurred during the financial year ended on 31.03.2016 categorising as 'paid' and 'yet to be paid' along with the nature of expenditure (capital or revenue nature) is as under:-

(Rs. in Crore)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	0.0000	0.0000	0.0000
(ii)	On purpose other than (i) above	0.0702	0.0282	0.0984
	Total	0.0702	0.0282	0.0984

(b) As stated above, a sum of Rs. 0.0282 Crore out of total expenditure of Rs. 0.0984 Crore is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

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

Sl.	Description	Remarks
1.	No. of VERs held as Investment & the basis of valuation	NIL
2.	No. of VERs under certification	NIL
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Rs. in Crore)	NIL
4.	No. of VERs sold during the year ended 31.03.2016 with the value thereof.	NIL

11. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dt. 04.09.2016 making alteration in Schedule-III of the Companies Act, 2013 are as follows:-

(Rs. in Crore)

(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	0.28
(ii)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	NIL
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	NIL
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	NIL
(v)	The amount of further interest remaining due and payable even in	NIL

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the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.
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12. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs.3.33 Crore (Previous year Rs.3.33 Crore) are included in Capital Work-in-Progress/Fixed Asset.

**13. Disclosure related to confirmation of balances is as under:**

- a) Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.
- b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is obtained for outstanding balances of Rs. 5.00 lakh or above as at 31st December of every year. Status of confirmation of balances as at 31st December 2015 as well as outstanding as on 31.03.2016 is as under:

(Rs. In Crore)

Particulars	Outstanding amount as on 31.12.2015	Amount confirmed	Outstanding amount as on 31.03.2016
Trade receivable	0.00	0.00	0.00
Deposits, Advances to contractors/suppliers/service providers/ others including for capital expenditure and material issued to contractors	14.91	3.22	12.73
Trade/Other payables	14.62	0.00	16.62
Security Deposit/Retention Money payable	0.06	0.00	0.08

c) In the opinion of management, unconfirmed balances will not have any material impact.

14. Sales, Interest on loans to State Govt., Interest income on tax-free bonds, exchange rate variation, interest on loans/bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

15. Disclosures as required under AS-15 on "Employee Benefits" AS-18 on "Related party disclosures" and AS-28 on "Impairment of Assets" etc. shall be dealt at Corporate Office.

16. a) Undisputed Statutory dues outstanding as on 31.03.2016 which have not been deposited within six months from the date they became payable:

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Nature of dues	Amount in ₹	Due date of remittance
EPF	0.00	
Income Tax	0.00	
Sales Tax /VAT	0.00	
Service Tax	0.00	
Custom Duty	0.00	
Excise Duty	0.00	
Works Contract Tax	0.00	
Any other levies (Please specify)	0.00	

b) 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	0.00		
Sales Tax Acts/VAT Act	Sales Tax/ VAT	0.00		
Finance Act,1994	Service Tax	0.00		
Custom Act,1962	Custom Duty	0.00		
Central Excise Tariff Act, 1985	Excise Duty	0.00		
Works Contract Tax	Works Contract Tax	0.00		
Please specify	Any other levies	0.00		

c) Details of Immovable Properties (other than land) for which title deeds are not held in the name of the company:

Sl. No.	Details of the Property	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
	Not Applicable				

18. Disclosure for reporting in compliance to directions issued by Office of CAG u/s 143(5)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	Not Applicable
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not Applicable

19. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged, wherever necessary.




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Head of Proejct

*[Signature]*  
Head of Finance

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## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2016

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. (Arbitration case No. 1)	M/s. HCC Limited	3,66,14,89,116	21.01.2010 to 31.07.2011	<p>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.</p> <p>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.</p> <p>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.</p> <p>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/CHEP-III/FIN/10-11 dated 17.09.11 .</p> <p>The contractor referred the case for arbitration and the Statement of Claim was submitted to arbitrator by M/s HCC Limited on dated 25.01.2012 with cost claim of Rupees 195.34 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.</p>	The argument by the Clamant's counsel is concluded. Arguments by the Respndents counsel are under progress . Next hearing is scheduled on 28.04.201605.01.16 to 07.01.16and 30.04.2016
2	(ii) Claim for additional cost incurred by HCC on account of disruption / suspension of operation of crusher at Adit-III (Arbitration case No. 2 ,claim no 3)	M/s. HCC Limited	3,91,26,901	21.01.2010 to 07.09.2011	<p>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.</p>	Arbitral Tribunal has been awarded an amount of Rs 2.50 Cores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .
3	(iii) Rate revision of concreting in HRT geological overbreak (BOQ Item no D9.1.2.2) (Deviated items) (Arbitration case No. 2 ,claim no 1B)	M/s. HCC Limited	47,51,38,183			Arbitral Tribunal has been awarded an amount of Rs 9.55 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .M/s HCC has also filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 17.29 crores .
4	(iv) Rate revision of Surge Shaft reinforcement (BOQ Item no E 11.1) (Deviated items)(Arbitration case No. 2 ,claim no 1A(b))	M/s. HCC Limited	21,45,52,475		<p>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</p>	This claim was rejected by the Arbitral Tribunal .M/s HCC has also filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 12.90 crores plus interest

## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2016

S.I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
5	(v) Rate revision of reinforcement steel at Dam (BOQ Item no B 11.1) (Deviated items) (Arbitration case No. 2 ,claim no 1A(a))	M/s. HCC Limited	17,50,66,088	-	COPA. As such, revised rate should be applicable for actual quantity less 125% of quantity stated in BOQ.	Arbitral Tribunal has been awarded an amount of Rs 11.40 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .
6	(vi) Rate revision of M25 A40 concrete in pipers, breast wall, bucket etc (BOQ Item no D 9.2.1) (Deviated items)(Arbitration case No. 2 ,claim no 1A(c))	M/s. HCC Limited	30,86,00,495	-		Arbitral Tribunal has been awarded an amount of Rs 20.09 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .
7	(vii) Reimbursement of Service Tax discharged by HCC (Arbitration case No. 2 ,claim no 2)	M/s. HCC Limited	24,79,93,783	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.	Arbitral Tribunal has been awarded an amount of Rs 15.27 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .
8	(viii) Reimbursement of amounts wrongly withheld by the respondent (Arbitration case No. 2 ,claim no 4)	M/s. HCC Limited	1,31,41,655	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.	Arbitral Tribunal has been awarded an amount of Rs 78.73 lakhs plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .
9	(ix) Reimbursement of Additional cost due to Subsequent Legislation (Arbitration case No. 2 ,claim no 5)	M/s. HCC Limited	27,59,02,227	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.	Arbitral Tribunal has been awarded an amount of Rs 17.97 crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office .



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## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2016

S.I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
10	(x) Reimbursement of Building and Other Construction Worker Cess (Arbitration case No. 2 ,claim no 6)	M/s. HCC Limited	7,22,99,661	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	Arbitral Tribunal has been awarded an amount of Rs 4.42 crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office
11	Claim for compensation of additional time & various consequent additional costs being incurred by M/s. HCC , on account of various disruptions (Arbitration case No. 3)	M/s. HCC Limited	942039831	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.	The argument by the Claimant's counsel concluded and arguments by Respondent is under progress. Next hearing is scheduled on 02.05.2016 & 03.05.2016
	Total Claim of M/s HCC Limited		6,42,53,50,415			
	Total under Capital Works	SUB TOTAL	6,42,53,50,415			
	Land Compensation					
12	(I) Claim u/s 54 of L.A. Act. for enhancement of compensation against land acquired by the project through LAO Chamba. (case no -RFA no.274/09	Sh. Devinder Kumar	6,82,203	2009-10	The land oustees have filed the RFA against the award dt 27-11-09, passed by the Ld Distt Judge Chamba for enhancement of the land compensation @ 30%.The awarded enhanced amount has already been deposited in the Distt Court Chamba.	In this case after admission of RFA , no hearing has been fixed so far in this case.The claim has been updated considering provisional interest @ 9% p.a. The casw was pending at High Court Shimla
	Total under Land Compensation	SUB TOTAL	6,82,203			
	Others					



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## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2016

S.I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS																		
13	Cess deposited under the Building & Other Construction Worker's Welfare Cess Act	Labour officer cum cess assessment officer	2,61,44,420	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> <table border="0"> <tr> <td><u>Details of Amount</u></td> <td style="text-align: right;"><u>(In Rupees)</u></td> </tr> <tr> <td>DPR Cost</td> <td style="text-align: right;">1405.63 Crores</td> </tr> <tr> <td>90% of DPR Cost</td> <td style="text-align: right;">1265.00 Crores</td> </tr> <tr> <td>Less:-Cost of Land</td> <td style="text-align: right;">36.88 Crores</td> </tr> <tr> <td>Total Work Done</td> <td style="text-align: right;">1228.12 Crores</td> </tr> <tr> <td>90% of Work Done</td> <td style="text-align: right;"><u>1105.31 Crores</u></td> </tr> <tr> <td>1% cess value of 90% work Done</td> <td style="text-align: right;">1153.00 Lacs</td> </tr> <tr> <td>Less:- Cess Already Deposited by Project</td> <td style="text-align: right;"><u>229.23 Lacs</u></td> </tr> <tr> <td>Amount Assessed by the Labour Officer</td> <td style="text-align: right;">923.77 Lacs</td> </tr> </table> <p>Based on above, the amount was deposited by Project in protest vide voucher no.NB 2012000818 dated 03/09/2010.</p> <p>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 been shown under Current Assets (Note No. 13- Deposit with Govt. Deptt.)</p>	<u>Details of Amount</u>	<u>(In Rupees)</u>	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	<u>1105.31 Crores</u>	1% cess value of 90% work Done	1153.00 Lacs	Less:- Cess Already Deposited by Project	<u>229.23 Lacs</u>	Amount Assessed by the Labour Officer	923.77 Lacs	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.)
<u>Details of Amount</u>	<u>(In Rupees)</u>																							
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	<u>1105.31 Crores</u>																							
1% cess value of 90% work Done	1153.00 Lacs																							
Less:- Cess Already Deposited by Project	<u>229.23 Lacs</u>																							
Amount Assessed by the Labour Officer	923.77 Lacs																							
14	Claim against damages to Houses and properties.	District Administration Chamba	58,90,529	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.																		
15	Claim against damages to Houses and properties.	District Administration Chamba	1,75,12,146	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.																		

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## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2016

S.I No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
16	Claim against damages to Houses and properties.	District Administration Chamba	1,08,50,980	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.
17	Claim for recovery on account of damage caused to the house (Civil suit no 159/2011 dated 17.09.2011)	Sh. Brij Lal	47,420	2011-12		The case has been fixed PWS. Next hearing is scheduled on 18.04.2016
18	Claim for recovery on account of damage caused to the house (Civil suit no 118/2011 dated 04.08.2011)	Sh. Punnu Ram	1,08,388	2011-12	The plaintiff has filed the recovery suit for damage of his house and alleged that damage caused by the defendants. The defense taken by the Power Station that all the work is being executed in scientific manner after obtaining necessary statutory clearances and all construction activity are carried out by HCC in scientific manner by the controlled blasting. Hence the question of developing cracks in the house of the plaintiff by the act of construction activities does not arise. NHPC has refuted the claim	The case has been fixed for PWS. Next hearing is scheduled on 08.06.2016
19	Claim for recovery on account of damage caused to the house (Civil suit no 44/2011 dated 02.09.2011)	Sh. Gurbachan Singh	81,768	2011-12		The case has been fixed PWS. Next hearing is scheduled on 01.07.2016
20	Claim for recovery on account of damage caused to the house (Civil suit no 35/2011 dated 04.07.2011)	Sh. Dev Dutt	78,484	2011-12		The case has been fixed DWS. Next hearing is scheduled on 30.05.2016
21	Claim for recovery on account of damage the house due to muck dumping at the Dam sites (Civil suit no 57/2011 dated 12.10.2011)	Sh. Kartar Singh	1,12,140	2010-11	The Power Station Has taken the plea in the correspondence with forest Deptt that the muck was stored temporarily and the material was reused for construction of the diversion tunnel near the Dam Site. Moreover the said land was already diverted land for construction of the reservoir of the Dam. NHPC has refuted the claim	The case has been fixed PWS. Next hearing is scheduled on 04.05.2016
22	Claim for recovery on account of damage caused to the house and shop (Civil suit no 58/2011 dated 21.03.2011)	Sh. Tilak Raj	1,57,260	2010-11		The case has been fixed PWS. Next hearing is scheduled on 17.06.2016
23	Claim for recovery on account of damage caused to the house (Civil suit no 63/2011 dated 02.09.2011)	Sh. Fenchu Ram	1,54,030	2011-12	The plaintiff has filed the recovery suit for damage of his house and alleged that damage caused by the defendants. The defense taken by the Power Station that all the work is being executed in scientific manner after obtaining necessary statutory clearances and all construction activity are carried out by HCC in scientific manner by the controlled blasting. Hence the question of developing cracks in the house of the plaintiff by the act of construction activities does not arise. NHPC has refuted the claim	The case has been fixed PWS. Next hearing is scheduled on 01.07.2016
24	Claim for recovery on account of damage caused to the house (Civil suit no 01/2012 dated 01.10.2012)	Smt. Leela	13,31,123	2012-13		The case has been fixed for replication by the plaintiff. Next hearing is 18.04.2016
25	Claim for recovery on account of damage caused to the apple crop (Civil suit no 144/2012 dated 03.11.2012)	Sh. Ujjwal & Others	5,97,640	2012-13		The case has been fixed PWS. Next hearing is scheduled on 01.07.2016
26	Claim for recovery on account of damage caused to the house & land (Civil suit no 24/2012 dated 13.07.2012)	Sh. Hem Raj	2,00,000	2012-13		The case has been fixed for framing of issues. Next hearing is scheduled on 23.06.2016



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## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2016

No	PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
7	Claim for cost of fence post under Revised CAT plan.	HP Forest Deptt.	3,12,66,000	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 CWPI 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.
8	Claim of reimbursement of Sales Tax on cost of fence posts under compensatory afforestation	HP Forest Deptt.	5,45,571	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.
19	Claim on a/c of revised compensatory afforestation scheme.	HP Forest Deptt.	54,93,900	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.
30	Damage bill on account of dumping of muck at various dumping sites of Bhamour Forest Division	HP Forest Deptt.	1,23,62,265	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)]. NHPC has obtained bank Guarntees from M/s HCC against the said claimi of forest department .
31	Damage Business shop due to leakage of the tunnel (Civil suit no 26/2014, dated 18.01.2014)	Nek Ram	90,000	2013-14	NHPC has refuted the claim	The case has been fixed for framing of issues. Next hearing is scheduled on 20.06.2016
32	Claim for the application under section 15(5), 20(6) of wages Act, 1963 (case no 08/2014 dared 02.05.2014)	T. Aaji Dora	4,10,000	2014-15	The claimant has filed an application under section 15(5), 20(6) and 17-A of the payment of wages Act, 1963 for attachment of the bill of the contractor (HCC) to the tune of decretal amount.	The case has been fixed for appearance of the parties
33	calim for the application under order 22 rule 9 CPC for setting aside the abetment	Smt Timru devi	2,07,374	2015-16	The plaintiffs have filed the application under order 22 rule 9 CPC for setting aside the abetment readwith order 22 rule 3 C P C for bringing L Rs of the deceased Sh Ved Prakash on record , alongwith application under section 5 of the Limitation Act for condonation of delay in filing the application.The instant case has been dismissed by the Id court being abated on 10.9.2015.	The case has been fixed for filing the reply to the application by defendants on 16.3.2016. Next hearing is scheduled on 02.05.2016
	Total under Others	SUB TOTAL	11,36,41,438			
		TOTAL	6,53,96,74,056			




## Summary of the contingent liabilities is as under :

Particulars	Amount in Crores								
	Opening Amount of claims as on 01.04.2015	Addition of claims during the period on account of new claims/ updation of old claims	Settlement /Adjustment of claims	Closing balance of claims as on 31.03.2016	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2016	Opening amount of Contingent Liabilities as on 01.04.15	Addition to the amount of Contingent Liabilities during the period
1	2	3	4	(5)=(2+3-4)	6	7	(8)=5-6-7	9	(10)=8-9
<b>A) Capital works</b>									
i) Capital works- Arbitration awards challenged in courts or other legal forums	164.99	17.20	0.00	182.19	0.00	0.00	182.19	164.99	17.20
ii) Capital works - Claim under arbitrations	414.87	45.48	0.00	460.35	0.00	0.00	460.35	414.87	45.48
iii) Capital works - claims pending with Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>B) Land compensation cases</b>	0.06	0.01	0.00	0.07	0.00	0.00	0.07	0.06	0.01
<b>C) Disputed tax matters</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D) Others</b>	17.96	0.07	0.04	17.99	6.63	0.00	11.36	11.33	0.03
<b>Total</b>	<b>597.88</b>	<b>62.76</b>	<b>0.04</b>	<b>660.60</b>	<b>6.63</b>	<b>0.00</b>	<b>653.97</b>	<b>591.25</b>	<b>62.72</b>

  
Head of Project



  
Head of Finance

## ANNEXURE TO NOTES

## Note no. 2 SHARE CAPITAL

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
		0	0

## NOTE NO. 3 RESERVE AND SURPLUS

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	0	0
SHARE APPLICATION MONEY PENDING ALLOTMENT		0	0
SHARE CAPITAL DEPOSIT	110301	0	0

## NOTE NO. 4 LONG TERM BORROWINGS

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
<b>LONG TERM BORROWINGS</b>			
<b>Bonds/ Debentures -Secured</b>			
Current Maturity		0	0
		0	0
<b>Bonds/ Debentures -Unsecured</b>			
Current Maturity		0	0
		0	0
<b>Term Loans-From Banks - Secured</b>			
Current Maturity		0	0
		0	0
<b>Term Loans-From Banks - Unsecured</b>			
Current Maturity		0	0
		0	0
<b>Term Loans-From other parties - Secured</b>			
Current Maturity		0	0
		0	0
<b>Term Loans-From other parties - Unsecured</b>			
Current Maturity		0	0
		0	0
<b>Deferred payment liabilities</b>			
Deposits		0	0
<b>Loan and advances from subsidiary-Secured</b>			
		0	0
<b>Loan and advances from subsidiary-Unsecured</b>			
		0	0
<b>SHORT TERM BORROWINGS</b>			
Loans repayable on demand			
Loan and advances from related parties			
Loan and advances from subsidiary			
<b>FIXED DEPOSITS-UNSECURED</b>	220101	0	0



Short term loans-From Bank		0	0
Short term loans-From Bank-Unsecured		0	0
Short term loans-From Others-Secured		0	0
Short term loans-From Others-Unsecured		0	0
<b>NOTE NO. 5 DEFERRED TAX LIABILITIES / ASSETS</b>		0	0

**NOTE NO. 6 OTHERS LONG TERM LIABILITIES**

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
a)	<b>Deposits/ Retention Money/Advances Received</b>			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310300	-828214	-405664
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	827324	385664
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	890	20000
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-	310500	-4296568	-3548753
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	4242643	3548753
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-	310503	53925	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	0	25206
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	275341	421869
			<b>275341</b>	<b>447075</b>
b)	<b>Income received in advance</b>		0	0
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT	312002	0	0

**NOTE NO. 7 PROVISIONS**

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	<b>LONG TERM PROVISIONS</b>			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0
			0	0
	PROVISION FOR GRATUITY	350405	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0
			0	0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0
			0	0
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE	350409	0	0
			0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0
			0	0
	PROVISION FOR Memento	350412	0	0
			0	0
	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
			0	0
	<b>SHORT TERM PROVISIONS</b>			
	Provision for employee benefits			
	PROVISION FOR LEAVE ENCASHMENT	350413	0	0



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PROVISION FOR GRATUITY	350415	0	0
PROVISION FOR GRATUITY-LIC	350416	0	0
		<u>0</u>	<u>0</u>
PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0
PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0
PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0
		<u>0</u>	<u>0</u>
PROVISION FOR WAGE REVISION	350401	5723973	5088019
Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	5723973	5088019
PROVISION FOR PRP - EXECUTIVE	350425	13445419	10819392
PROVISION FOR PRP - SUPERVISOR	350426	379262	1561978
PROVISION FOR PLGI - WORKMEN	350427	9046870	9959168
PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD -	350428	2468200	1359400
		<u>25339751</u>	<u>23699938</u>
PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0
<b>Provision- Others</b>		<u>0</u>	<u>0</u>
Provision For Committed Capital Expenditure	351211	205865311	221300362
<b>Provision for Restoration expenses of Insured Assets</b>			
Provision for Restoration expenses of Insured Assets	350905	0	0
		<u>0</u>	<u>0</u>
<b>Provision Others</b>			
PROVISION FOR OTHER EXPENSES	350919	2963010	162582
		<u>2963010</u>	<u>162582</u>
<b>Provision - CSR, SD and RD</b>		<u>0</u>	<u>0</u>

**NOTE NO. 8 TRADE PAYABLE**

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
<b>Outstanding dues of micro and small scale Industrial Enterprise(s)</b>			
SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	2584588	1027648
SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	214836	572794
		<u>2799424</u>	<u>1600442</u>
<b>Outstanding dues of medium scale Industrial Enterprise(s)</b>			
SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0	0
SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM ENTERPRISE	310433	0	0
		<u>0</u>	<u>0</u>
<b>Others</b>			
SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY	310401	9863520	10519240
SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	3613734	847745
SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310431	7954137	7268635
		<u>21431391</u>	<u>18635620</u>

**NOTE NO. 9 OTHER CURRENT LIABILITIES**

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
<b>Income received in advance</b>			
INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	0	0
		<u>0</u>	<u>0</u>
UNPAID DIVIDEND	311515	0	0
DIVIDEND PAYABLE	311510	0	0
		<u>0</u>	<u>0</u>
LIABILITY FOR UNCLAIMED INTEREST ON TAX FREE BONDS	311517	0	0
<b>Liability against capital works/supplies</b>			
SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	127854180	130605630
SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	20535159	22338742



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**Deposits/ retention money**

		148389339	152944372
EARNEST MONEY DEPOSIT	310101	1660500	2291000
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	827324	360458
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	890	20000
SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	3967302	3126884
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-	319503	53925	0
		<b>6509941</b>	<b>5798342</b>

**DUE TO SUBSIDIARIES**

311901	0	0
	<b>0</b>	<b>0</b>

**UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTRACT**

330501	0	0
	<b>0</b>	<b>0</b>

**Bond application money**

220399	0	0
	<b>0</b>	<b>0</b>

**Statutory dues payables**

GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	113501	93851
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	257171	240334
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
INCOME TAX DEDUCTED AT SOURCE-RENT	311304	76918	55249
INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
INCOME TAX RECOVERED-SERVICES	311306	314853	447005
State Sales Tax/VAT -Work Contracts	311402	479133	377319
ROYALTY	311404	52808	20393
LIABILITY FOR OTHER STATE LEVIES	311407	511718	412484
		<b>1806102</b>	<b>1646635</b>

**Liabilities toward Self Insurance Fund**

Other Liabilities - Self Insurance Fund	340103	0	0
		<b>0</b>	<b>0</b>

**Other liabilities**

OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	56070	7251
AMOUNT PAYABLE TO EX EMPLOYEES	310608	19764	0
ELECTRICITY/ POWER CHARGES PAYABLE	310701	1700000	1385800
WATER CHARGES PAYABLE	310702	0	0
TELEPHONE AND TELEX CHARGES PAYABLE	310703	135000	118628
RENT PAYABLE	310704	864576	133750
CONSULTANCY CHARGES PAYABLE	310708	199066	0
EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC	311208	25000	21250
POST OFFICE RECURRING DEPOSIT	311213	0	19500
GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	270	240
ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	14200	14200
LIABILITY FOR STALE CHEQUES	311509	0	3564
		<b>3013946</b>	<b>1704183</b>

**Advances against the deposit works**

AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0
		<b>0</b>	<b>0</b>

**Advances against cost of project/ contractees**

	0	0
	<b>0</b>	<b>0</b>

**Fixed Assets**

**Note no. 10.1 Tangible Assets**

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
a)	GROSS BLOCK			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0
i)	LAND- FREE HOLD	410101	105882826	87256637
ii)	LAND- LEASE HOLD	410111	0	0



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LAND- LEASE HOLD				
iii)	<b>ROADS AND BRIDGES</b>			
	ROADS	410201	262929433	260558439
	BRIDGES AND CULVERTS	410203	36264325	36264325
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			<b>299193758</b>	<b>296822764</b>
iv)	<b>BUILDINGS-OTHERS</b>			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	783737034	783737034
	BUILDING CONTAINING WORKSHOP	410302	2	2
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	260148527	260148527
	OFFICE BUILDINGS-PERMANENT	410304	3042897	3042897
	OFFICE BUILDINGS-TEMPORARY	410305	16	16
	STORES AND GODOWN BUILDINGS	410306	3599269	3599271
	TRANSIT CAMP AND FIELD HOSTEL	410321	747092	747092
	RESIDENTIAL BUILDING-PERMANENT	410325	101417207	101417207
	RESIDENTIAL BUILDING-TEMPORARY	410326	4	4
	CANTEEN BUILDING	410327	924659	924659
	BUILDINGS-OTHERS	410328	34933298	25551543
			<b>1188550005</b>	<b>1179168252</b>
v)	<b>RAILWAY SIDINGS</b>	410501	0	0
vi)	<b>Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)</b>			
	DAMS AND BARRAGES	410601	3478410543	3478410543
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	7338501361	7338501361
	PENSTOCKS	410605	103092934	103092934
	TAILRACE CHANNELS	410606	0	0
	TAILRACE TUNNELS	410607	278582196	278582196
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	1261661268	1261661268
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	444773197	444773197
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	410611	66102249	66102249
			<b>12971123748</b>	<b>12971123748</b>
vii)	<b>Generating Plant and machinery</b>			
	MAIN GENERATING EQUIPMENT	410701	1914578494	1933445602
	GENERATOR STEP UP TRANSFORMER	410702	446747197	447461997
	OTHER POWER PLANT TRANSFORMER	410703	78707053	79155992
	COOLING WATER SYSTEMS	410704	194558894	196612792
	EHV SWITCHGEAR SYSTEMS	410705	701619250	701668150
	DC SYSTEMS/ BATTERY SYSTEMS	410707	46695649	47286079
	POWER AND CONTROL CABLES	410708	389558121	392483367
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	210686009	210686009
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410711	264885917	269026296
	AUXILIARY AND ANCILLARY SYSTEMS	410712	166153794	168096962
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	482077324	485247169
	Capital Spares - Generating Plant and Machinery	410714	44563831	40572825
	GPM including Foundation - Windmill	413101	0	0
			<b>4940831533</b>	<b>4971743240</b>
viii)	<b>Plant and machinery- Sub station</b>			
	SUBSTATION-TRANSFORMERS	410801	1433963	1433963
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND SWITCH GEAR INCLUDING CABLE CONNECTIONS	410802	7405062	4217852
		410803	0	0
			<b>8839025</b>	<b>5651815</b>
ix)	<b>Plant and machinery- Transmission lines</b>			
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	6819435	6819435
	STREET LIGHTING, ETC.	410905	1961123	1961123
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			<b>8780558</b>	<b>8780558</b>
x)	<b>Plant and machinery- Others</b>			
	PLANT AND MACHINERY-OTHERS	411001	0	0



	DIESEL GENERATING SETS	411002	15256426	14913076
			<b>15256426</b>	<b>14913076</b>
xi)	<b>Construction Equipment</b>			
	EXCAVATORS	411101	134420	134420
	TIPERS	411104	165874	165874
	DOZERS	411105	473087	473087
	CRANES (Less than 100 tons)	411109	1410469	1410469
	PUMPS	411112	3416940	3008974
	DIESEL GENERATING SETS	411113	0	0
	WELDING SETS	411114	173102	121748
	AIR COMPRESSORS	411115	9580	9580
	OTHER EQUIPMENTS	411130	133869	133869
	Capital Spares - Construction Equipment	411131	0	0
			<b>5917341</b>	<b>5458021</b>
xii)	<b>Water Supply System/Drainage and Sewerage</b>			
	WATER SUPPLY	411201	13312717	13027524
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	4216993	4216993
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			<b>17529710</b>	<b>17244517</b>
xiii)	<b>Electrical installations</b>			
			<b>0</b>	<b>0</b>
xiv)	<b>Vehicles</b>			
	CARS	411501	249551	249551
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	1441982	1447546
	PICK UP VAN	411504	0	0
	FIRE TENDERS	411505	6005691	6005691
	AMBULANCE	411506	762859	762859
	BUSES	411507	151857	151857
	TRUCKS/TANKERS	411508	5752873	4220641
	MOTOR CYCLE/SCOOTER	411511	74772	0
			<b>14439585</b>	<b>12838145</b>
xv)	<b>Aircraft/ Boats</b>			
	AIRCRAFT	411601	0	0
	BOATS	411603	787500	0
	HELICOPTER	411604	0	0
			<b>787500</b>	<b>0</b>
xvi)	<b>Furniture and fixture</b>			
	FURNITURE-FIXTURES-OFFICE	411701	6660183	6566729
	FURNITURE-FIXTURES-RESIDENTIAL	411702	69842	23342
	FURNITURE-FIXTURES-CANTEEN	411703	0	0
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	330953	330953
	FURNITURE-FIXTURES-HOSPITAL	411706	5646	5646
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	3781826	2596542
			<b>10848450</b>	<b>9523212</b>
xvii)	<b>Computers</b>			
	COMPUTERS	411801	2332010	1885441
	PRINTERS	411803	669095	654608
	OTHER EDP EQUIPMENTS	411804	533411	533416
	SATELLITE COMMUNICATIONS SYSTEMS	411805	18315	18315
	Networking Devices and Server	411806	8394120	8415520
			<b>11946951</b>	<b>11507300</b>
xviii)	<b>Communication Equipment</b>			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	548207	548209
	INTERIOR COMMUNICATION EQUIPMENTS	411903	841524	841525
			<b>1389731</b>	<b>1389734</b>
xix)	<b>Office Equipments</b>			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	0	0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	1739051	1739051
	HOSPITAL EQUIPMENTS	412005	834980	770748
	CLUB EQUIPMENTS	412006	571418	559838
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	540579	325761
	AIR CONDITIONERS	412008	1547396	780393
	Air Coolers/ Water Coolers/ Fans	412011	301645	301645





	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	0	0
	Televisions/Music System for office	412014	162489	162489
	OTHER OFFICE EQUIPMENTS	412020	1250304	1261863
			<b>6947862</b>	<b>5901788</b>
xx)	<b>RESEARCH AND DEVELOPMENT EQUIPMENT</b>	412101	0	0
xxi)	<b>Other assets</b>			
	Televisions/Music systems-other than for office, Projectors, Audio Visual	412501	2815447	2234911
	LABORATORY TESTING AND METER TESTING EQUIPMENTS	412502	5862694	2641128
	MISC. ASSETS/EQUIPMENTS	412503	9592402	5738733
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	358825	257395
			<b>18629368</b>	<b>10872167</b>
xxii)	<b>CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC</b>	412601	0	0
xxiii)	<b>FIXED ASSETS OF MINOR VALUE &gt;750&lt;5000</b>	412801	1892977	1632448
<b>Annexure to Note No. 19 (g)</b>				
	<b>Obsolete / surplus assets</b>			
	OBSOLETE ASSETS	413001	0	0
	SURPLUS ASSETS	413002	0	0
			<b>0</b>	<b>0</b>
	<b>ACCUMULATED DEPRECIATION</b>			
	LAND- LEASE HOLD	420101	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	44532180	32837465
	BUILDING	420301	161931243	122554308
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	2578320007	1893444667
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	978471130	722081511
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	755637	412795
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	1782173	1262345
	GPM - WINGMILL	423101	0	0
	<b>Construction equipments</b>			
	PLANT AND MACHINERY OTHERS	421001	2553494	1735719
	DIESEL GENERATING SETS	421002	0	0
			<b>2553494</b>	<b>1735719</b>
	<b>CONSTRUCTION EQUIPMENT</b>	421101	2186467	1779263
	<b>Water Supply System/Drainage and Sewerage</b>			
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	2427674	1779383
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
			<b>2427674</b>	<b>1779383</b>
	<b>Electrical installations</b>			
			<b>0</b>	<b>0</b>
	<b>VEHICLE</b>	421501	3099334	1825157
	AIRCRAFT/BOATS	421601	6879	0
	FURNITURE FIXTURES AND EQUIPMENT	421701	2394190	1714552
	COMPUTERS	421801	10226967	9340570
	COMMUNICATION EQUIPMENTS	421901	523600	384076
	OFFICE EQUIPMENT	422001	1663848	1197130
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND	422101	0	0



OTHER ASSETS	422501	2901249	1981206
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
FIXED ASSETS OF MINOR VALUE>750<5000	422801	1890297	1629819
OBSOLETE/SURPLUS ASSETS	423001	0	0
		<b>3795666369</b>	<b>2795959966</b>

Note no. 10.2 INTANGIBLE ASSET

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
<b>GROSS BLOCK</b>			
LAND- RIGHT OF USE	410121	193079261	193079261
INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	366720	366720
		<b>193445981</b>	<b>193445981</b>
<b>ACCUMULATED DEPRECIATION</b>			
LAND- RIGHT OF USE	420102	24201094	17752246
INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	366720	366715
		<b>24567814</b>	<b>18118961</b>

Note no. 11.1 Capital Work In Progress

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
<b>ROADS</b>		0	0
<b>BUILDINGS</b>			
OFFICE BUILDINGS-PERMANENT	430304	292500	0
RESIDENTIAL BUILDING-PERMANENT	430325	0	1483972
BUILDINGS-OTHERS	430328	0	1660602
OTHER CIVIL WORKS	430329	0	0
		<b>292500</b>	<b>3144574</b>
<b>RAILWAY SIDINGS</b>	430501	0	0
		0	0
<b>Hydraulic Works(Dams, Water Conductor system</b>			
DAMS AND BARRAGES	430601	298800	0
HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	68127650	68222650
		<b>68426450</b>	<b>68222650</b>
<b>Generating Plant and machinery</b>		0	0
<b>Plant and machinery Sub station</b>		0	0
<b>Plant and machinery- Transmission lines</b>		0	0
<b>Plant and machinery Others</b>		0	0
<b>Construction Equipment</b>		0	0
<b>Water Supply System/Drainage and Sewerage</b>		0	0
		0	0
<b>ASSETS PENDING ISSUES</b>			
ASSETS PENDING ISSUES	611401	2046045	4780872
		<b>2046045</b>	<b>4780872</b>
<b>CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC</b>	432601	0	0
		0	0
Survey, investigation, consultancy and supervision charges		0	0
		0	0
<b>EXPENDITURE ON COMPENSATORY AFFORESTATION</b>	435001	0	0
		0	0
<b>EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (CUMULATIVE)</b>			
WAGES, ALLOWANCES AND BENEFITS	437501	2077906057	2077906057



Gratuity, Contribution to provident fund & pension scheme (including	437502	460486421	460486421
STAFF WELFARE EXPENSES	437503	223385993	223385993
LEAVE SALARY AND PENSION CONTRIBUTION	437504	2223657	2223657
REPAIR AND MAINTENANCE- BUILDING	437510	19336574	19336574
REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY AND	437511	2845161	2845161
REPAIR AND MAINTENANCE- OTHERS	437512	56813364	56813364
RENT/HIRING CHARGES	437514	99134254	99134254
RATES AND TAXES	437515	9868281	9868281
INSURANCE	437516	2015185	2015185
SECURITY EXPENSES	437517	3955479	3955479
ELECTRICITY EXPENSES	437518	26553683	26553683
TRAVELLING AND CONVEYANCE	437519	24880321	24880321
EXPENSE ON VEHICLES/STAFF CAR	437520	20663168	20663168
TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	17835362	17835362
ADVERTISEMENT PUBLICITY	437522	6270489	6270489
ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	93652	93652
PRINTING AND STATIONERY	437524	10631317	10631317
OTHER EXPENSES	437525	34380779	34380779
DESIGN AND CONSULTANCY-INDIGENOUS	437526	2768679	2768679
DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	2448715	2448715
LOSS ON SALE OF ASSET	437530	166759	166759
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	437531	109383064	109383064
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	485118375	485118375
LAND ACQUISITION AND REHABILITATION	437533	0	0
INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA	437540	0	0
INT.ON BORROWED MONEY-BONDS	437541	1115219050	1115219050
INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0
INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	1270013844	1270013844
INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	0	0
INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0	0
BOND ISSUE/ SERVICE EXPENSES	437546	3299231	3299231
COMMITMENT FEE	437547	2556708	2556708
GUARANTEE FEE ON LOAN	437548	0	0
OTHER FINANCE CHARGES	437549	28254180	28254180
EXCHANGE RATE VARIATION(Debit Bal.)	437550	30981580	30981580
EXCHANGE RATE VARIATION(Credit Bal.)	437551	-10848767	-10848767
Remuneration to Auditors	437552	49789	49789
Exchange difference regarded as adjustment to Interest Cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
DEP. DURING CONSTRUCTION	437560	208555350	208555350
Provisions	437561	530167547	530167547
PRIOR PERIOD EXPENSES	437565	11153890	11153890
INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	437570	-305873128	-305873128
INTEREST ON LOANS AND ADVANCES	437571	-23479602	-23479602
MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	-55012258	-55012258
PROFIT ON SALE OF ASSET	437573	-53952	-53952
PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-103333387	-103333387
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	527166363
CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	-935212450	-935212450
CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	-2764002128	-2764002128
CAPITALIZATION OF EDC-DEPRECIATION	438104	-208555350	-208555350
CAPITALIZATION OF EDC- INTEREST AND FINANCIAL CHARGES	438105	-2419343013	-2419343013
CAPITALIZATION OF EDC-PROVISIONS	438106	-530167547	-530167547
CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	-9980328	-9980328
CAPITALIZATION OF EDC -EXCHANGE RATE VARIATION	438108	-20132813	-20132813
CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	-1551389275	-1551389275
Corporate/Regional Office Expenses (Net)	437599	1551389275	1551389275
TOTAL		0	0
PROVISION FOR PROJECT EXPENSES	350922	0	0
		0	0



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	Total CWIP (Excluding Construction Store)		70764995	76148096
	Total CWIP (Excluding Construction Store) after Provision		70764995	76148096
<b>CONSTRUCTION STORES</b>				
i)	Stores and spares		0	0
ii)	Loose tools		0	0
iii)	Scrap inventory		0	0
iv)	Stores in transit/ pending inspection		0	0
v)	Material issued to contractors/ fabricators		0	0
	Intangible Assets Under Development		0	0
	Provision for Construction Stores	350916	0	0
	Total Construction Store		0	0
	Total Construction Store (After Provision)		0	0

**Note no. 12 NON CURRENT INVESTMENTS**

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
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0 0

**NOTE NO. 13 LOANS AND ADVANCES**

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
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**LONG TERM LOAN AND ADVANCES**

**CAPITAL ADVANCES**

Secured (considered good)

0 0

Unsecured (considered good)– Against bank guarantee

0 0

Unsecured (considered good)– Others

Advance - Government Department



450207

21140588

60824088

21140588

60824088

Provision for expenditure awaiting utilisation certificate

350904

13348114

37962720

Capital Advances - Unsecured (Considered Doubtful)-Long Term

450240

0

0

Provision for Doubtful Advances - Capital Advances

350915

0

0

ADVANCE / LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE) -

INDIAN CURRENCY-UNSECURED

450305

0

0

**LONG TERM LOAN AND ADVANCES**

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
<b>- Unsecured (considered good)</b>			
SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-106563418	-106306661
DEPOSIT WITH OTHER GOVT. DEPTT.	650412	106563418	106306661
DEPOSIT WITH OTHER GOVT. DEPTT.	658412	12517585	12430000
		<b>12517585</b>	<b>12430000</b>
Deposits - Unsecured (Considered Doubtful) - Long Term	650440	0	0
Provision for Doubtful Deposits - Long Term	350914	0	0
Provision against demand raised by Govt. Dept. (Short Term)	350612	<b>1668593</b>	<b>2295378</b>
Provision against demand raised by Govt. Dept. (Long Term)	350622	0	0
<b>Employees (including accrued interest)</b>			
<b>-Secured</b>			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	650120	1047782	212098
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	650121	63814	6063
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650123	19732	
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	8373155	65994
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	733437	546405
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/	650214	20419	8606
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	166652	125262
HOUSE BUILDING ADVANCE - SECURED	660101	10061111	7888570
CAR ADVANCE- SECURED	660102	3057704	1606134
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	128728	55968
COMPUTER ADVANCE- SECURED	660104	658966	488052
Contra A/c - Interest on Employees Advances Secured	650300	-605393	0
Contra A/c - Employees Advances Secured	660300	-3184434	0
		<b>20541673</b>	<b>17536582</b>
<b>-Unsecured</b>			
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	46389	261786
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	650219	6269	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	0	313
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	526	521
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE-	650251	0	0
HOUSE BUILDING-ADVANCE- UNSECURED	660201	1420279	876782
CAR-ADVANCE- UNSECURED	660202	290000	
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0	40760
COMPUTER ADVANCE - UNSECURED	660204	90000	35250
Contra A/c - Employees Advances Unsecured	660500	-193944	0
		<b>1659519</b>	<b>1215412</b>
<b>Loan to State Government in settlement of dues from customer</b>			
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0
<b>Advance to Government of Arunachal Pradesh-Unsecured</b>			
	661202	0	0
<b>Other advances</b>			
<b>- Unsecured (considered good)</b>			
Other Pre Paid Expenses - Non Current	650713	1200000	0
<b>Less : Provisions for doubtful other loans and advances - Long Term</b>			
		0	0
<b>SHORT TERM LOANS &amp; ADVANCES</b>			
Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015



**DEPOSITS**

DEPOSIT WITH OTHER GOVT. DEPTT.	659412	94045833	93876661
		<b>94045833</b>	<b>93876661</b>
DEPOSITS - UNSECURED (CONSIDERED DOUBTFUL) - SHORT TERM	659440	0	0
PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
<b>Employees loans &amp; Advances (including accrued interest)</b>			
<b>- Secured</b>			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	651520	406725	146811
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	651521	24708	55999
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651522	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651523	19732	14137
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651612	72000	83500
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	651613	63840	60701
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/	651614	0	5256
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651615	18388	36096
HOUSE BUILDING ADVANCE - SECURED	661501	2077352	2392929
CAR ADVANCE- SECURED	661502	759180	686851
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	51336	41421
COMPUTER ADVANCE- SECURED	661504	296566	376926
		<b>3789827</b>	<b>3900627</b>
<b>Employees loans &amp; Advances (including accrued interest) - Unsecured</b>			
HOUSE BUILDING-ADVANCE- UNSECURED	661601	115944	97044
CAR-ADVANCE- UNSECURED	661602	60000	0
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0	9240
COMPUTER ADVANCE - UNSECURED	661604	18000	9000
		<b>193944</b>	<b>115284</b>
MULTIPURPOSE ADVANCE	660206	6729784	6782570
DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	0
TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	0	0
TOUR TRAVELLING ALLOWANCE ADVANCE	660302	40000	68000
PAY ADVANCE	660303	10052	0
DEATH RELIEF SCHEME PAYMENT	660307	25000	0
		<b>6804836</b>	<b>6850570</b>
		<b>6998780</b>	<b>6965854</b>
<b>OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL</b>	660213	0	0
<b>Advance to contractor / supplier</b>			
<b>Secured (considered good)</b>			
		0	0
<b>Unsecured (considered good)</b>			
<b>- Against bank guarantee</b>			
		0	0
<b>- Others</b>			
		0	0
ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED (CONSIDERED	660440	0	0
<b>Loan to State Government in settlement of dues from customer</b>			
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0
		0	0
<b>Other advances</b>			
<b>- Unsecured (considered good)</b>			
INSURANCE-PREPAID	650701	18467204	12382973
RENT PREPAID	650702	63404	630100
OTHER PRE-PAID EXP. - CURRENT	650703	400000	881636
		<b>18930608</b>	<b>13894709</b>
<b>Less : Provisions for doubtful other loans and advances - Short Term</b>		0	0



PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES THROUGH	350924	0	0
Advance income tax		0	0

**NOTE NO. 1 OTHER NON-CURRENT ASSETS**

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
<b>Interest accrued on:</b>			
<b>Advance to Arunachal Government</b>			
Interest Accrued but not due on Advance to Government of Arunachal	650237	0	0
<b>Others</b>			
DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	0	0
DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION	650502	0	0
<b>Note no. 14 OTHER NON-CURRENT ASSETS - REGULATORY ASSETS</b>		0	0
<b>Note no. 15 CURRENT INVESTMENTS</b>		0	0
PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	

**NOTE NO. 10**

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
<b>i) Stores and spares</b>			
STEEL ACCOUNT	610101	244604	336047
SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	21309357	6382279
OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	19764029	11670527
SPARES FOR EQUIPMENTS ACCOUNT	610701	790506	116500
SPARES FOR VEHICLES ACCOUNT	610801	41940	41940
OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	18560598	13398180
PETROL OIL AND LUBRICANTS ACCOUNT	611001	726029	674966
GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	41927	83140
INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0	0
		<b>61478990</b>	<b>32703579</b>
<b>Stores in transit/ pending inspection</b>		0	0
<b>ii) Loose tools</b>			
LOOSE TOOLS ACCOUNT	611201	65503	223487
		<b>65503</b>	<b>223487</b>
<b>iii) Scrap inventory</b>			
SCRAP MATERIALS	611301	76201	76201
<b>iv) Material at site</b>			
MATERIAL AT SITE	612801	0	0
<b>v) Material issued to contractors/ fabricators</b>		0	0
<b>vi) INVENTORY FOR SELF GENERATED CERS/VERs</b>	611501	0	0
<b>vii) PROVISION FOR OBSOLESCENCE IN STORES</b>	350901	0	8765
		0	<b>8765</b>



**NOTE NO. 1 TRADE RECEIVABLES**

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
		0	0

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Less: Provision for doubtful debts

0 0

NET TRADE RECEIVABLES

0 0

NOTE NO. 1 CASH AND BANK BALANCES

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	4691	4691
	STAMPS IN HAND	640104	7091	2227
	<b>Total Cash On Hand</b>		<b>11782</b>	<b>6918</b>
ii)	CHEQUES/DRAFTS IN HAND	640201	0	0
iii)	Bank balances - with scheduled banks		0	0
	- In current account - Others			
	CHEQUE ISSUED ACCOUNT- No. 1	640501	65983	197981
			<b>65983</b>	<b>197981</b>
	Deposit Account - Upto 3 months		0	0
	Bank balances - with other banks			
	- In current account		0	0
	Deposit Account - More than 3 months & upto 12 months			
	- In deposit account - Self Insurance Fund			
	- In deposit account - IPO proceeds		0	0
	- In deposit account - Others		0	0
			0	0
			0	0
			0	0
			0	0
			<b>77765</b>	<b>204899</b>



NOTE NO. 1 OTHER CURRENT ASSETS

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	Interest accrued on:			
	Loan to State Government in settlement of dues from customers		0	0
	Deposits - IPO		0	0
	Deposits - Others		0	0
	Interest accrued on Others		0	0
	Receivable on account of unbilled revenue		0	0
	Receivable from Subsidiaries / JV's		0	0
	Interest recoverable from beneficiary	650822	0	0
	Claims recoverable			
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	4085	82



CLAIM RECOVERABLE FROM CONTRACTORS	650803	1527490	1560679
CLAIMS RECOVERABLE FROM EMPLOYEES	650810	9690	13703
		<b>1541265</b>	<b>1575211</b>
<b>Provisions for doubtful claims</b>			
		0	0
<b>Work In Progress</b>			
Construction work in progress(on behalf of client)		0	0
<b>CONSULTANCY WIP(ON BEHALF OF CLIENT)</b>	620201	0	0
PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	0	0
PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	0	0
LOSSES PENDING INVESTIGATION	651001	0	0
LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
		0	0
PROVISION FOR LOSSES PENDING INVESTIGATION	350902	0	0
PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
		0	0
<b>Others</b>			
		0	0

**NOTE NO. 2 REVENUE FROM OPERATION**

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
<b>A</b>	<b>SALES</b>			
	SALE OF POWER	810101	3940019401	4334693421
	SALE OF POWER-REGULATED	810102	140071302	2297379
	UNSCHEDULED INTERCHANGE	810801	89161910	79900443
	CONGESTION CHARGES	810901	991380	606577
	SALE OF POWER-NOT BILLED	812001	10316711	755897570
	Earlier year Sales	812002	69657710	-35536
	<b>Total (Sales)</b>		<b>4250218414</b>	<b>5173359854</b>
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001		0
			0	0
	<b>Less :</b>			
	Tariff Adjustments	820103	0	0
	Regulated Power Adjustment	820105, 820106	29786067	-300653
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERI	980170	0	0
			<b>4220432347</b>	<b>5173660507</b>
<b>B</b>	<b>ADVANCE AGAINST DEPRECIATION -Written back during the year</b>			
	sub-total		0	0
<b>C</b>	<b>OTHER OPERATING INCOME (Interest from Beneficiary States)</b>			
	Interest from Beneficiary States	841401	122042126	82004215
	Interest on UI charges Receivable	841403	2754	52823
	sub-total		<b>122044880</b>	<b>82057038</b>
<b>D</b>	<b>REVENUE FROM CONTRACTS, PROJECT MAINTENANCE AND CONSULTANCY WORKS</b>			
	CONTRACTS & CONSULTANCY INCOME			
	CONTRACTS INCOME			
	sub-total		0	0
	Consultancy Income			
	sub-total		0	0



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CONTRACTS & CONSULTANCY INCOME		Total	0	0
NOTE NO. 2 OTHER INCOME				
	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
	<b>Income from Long Term Investments</b>			
	<b>Trade</b>			
	<b>Dividend from Subsidiary</b>			
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0
	<b>Dividend-Others</b>			
	Income from Investment-Dividend-(Trade)	840205	0	0
	<b>Interest</b>			
	<b>Government Securities (8.5% tax free bonds issued by the State Governments)</b>			
	INTEREST INCOME BONDS-SECURITISED	840402	0	0
	<b>Total (Trade)</b>			
	<b>Non-Trade</b>			
	<b>Dividend-Others</b>			
	INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-TRADE)	840208	0	0
	Income from Investment-Dividend-(Non-Trade)	840207	0	0
	<b>Interest-Self Insurance Fund</b>			
		<b>sub-total</b>	<b>0</b>	<b>0</b>
	<b>Income from Others</b>			
	<b>Interest</b>			
	<b>Subsidiary Company - No link in this sheet</b>			
	INCOME FROM SUBSIDIARY	840206	0	0
	<b>Loan to State Government in settlement of dues from customers</b>			
	Interest Income-Long Term Advances-Securitized	840403	0	0
	<b>Advance to Government of Arunachal Pradesh</b>			
	Interest on Advance to Government of Arunachal Pradesh	840602	0	0
	<b>Public Deposit Account - No link in this sheet</b>			
	Interest on Public Deposit Account	840303	0	0
	<b>Indian Banks-Others</b>			
		<b>sub-total</b>	<b>0</b>	<b>0</b>
	<b>Employee's Loans and Advances</b>			
	INTEREST FROM EMPLOYEE ON HBA	840501	1102752	930125
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	296067	212855
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	11462	21487
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	54786	72476
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	563
		<b>sub-total</b>	<b>1465067</b>	<b>1237506</b>
	<b>Others</b>			
		<b>sub-total</b>	<b>0</b>	<b>0</b>
	LATE PAYMENT SURCHARGE	840101	11039638	5554864
	<b>INCOME FROM SALE OF SELF GENERATED CERs/VERs</b>			
	REALIZATION OF LOSS DUE TO BUSINESS INTERRUPTION	842101	0	0
		842102	0	0
	<b>Profit on sale of assets</b>			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED	841501	16836	0
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURPL	841503	0	0
		<b>sub-total</b>	<b>16836</b>	<b>0</b>
	<b>Liabilities/Provisions not required written back</b>			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	301395	2795526
	PROVISION NOT REQUIRED WRITTEN BACK	840902	914855	2161178
		<b>sub-total</b>	<b>1216250</b>	<b>4956704</b>
	<b>Others</b>			



RENT/HIRE CHARGES FROM CONTRACTORS	840701	0	26740
OTHER INCOME	841001	9295211	2067310
0	841002	0	0
TOWNSHIP RECOVERIES	841201	459845	402844
LEASE RECOVERY	841702	532459	385783
ELECTRICITY RECOVERY	841703	753	26
TELEPHONE RECOVERY	841704	0	0
STAFF CAR RECOVERY	841705	0	0
CABLE CHARGES	841706	515	0
LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
MISC. CHARGES	841709	0	0
GUEST HOUSE RECOVERY	841710	215818	256595
	<b>sub-total</b>	<b>10504601</b>	<b>3139298</b>
<b>Exchange rate variation (Credit)</b>			
EXCHANGE RATE VARIATION (GAIN)	841101	0	5998850
ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
	<b>sub-total</b>	<b>0</b>	<b>5998850</b>
<b>CO/ Regional Office Allocation to Units</b>			
Other Income <Corporate/Regional Office>	849999	4348330	7798332
Other Income <PID>	849995	0	0
Other Income <Corporate/Regional Office>	980401	0	0
	<b>Allocated to Unit</b>	<b>4348330</b>	<b>7798332</b>
	<b>Total (Other Income)</b>		
<b>Income transferred to EDC</b>			
	Less :		
	<b>Trf. To EDC</b>	<b>0</b>	<b>0</b>
<b>Income transferred to contract and consultancy expenses</b>			
	Less :		
	<b>Trf. To Consultan</b>	<b>0</b>	<b>0</b>
<b>Income transferred to Advance Deposit from Client/Contractees and against Deposit Works</b>			
TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIENTS/	980704	0	0
TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0
	<b>Trf. To Deposit Wc</b>	<b>0</b>	<b>0</b>
<b>REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR</b>			
		<b>0</b>	<b>0</b>

**NOTE NO. : GENERATION AND ADMINISTRATION EXPENSES**

Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
<b>Water Usage Charges</b>	<b>920111</b>	0	0
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Consumption of stores and spare parts</b>			
CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM- C	920101	0	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAP	920102	609223	2595822
CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-OTH	920103	968468	303000
CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTH	920104	1421540	15434877
	<b>sub-total</b>	<b>2999231</b>	<b>18333699</b>
<b>Repair and maintenance</b>			
<b>Building</b>			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILD	920201	485761	1790178
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLA	920202	14396304	5552860
REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING	920203	0	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ O	920204	60469	197430
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTR	920205	601382	565873
REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE	920206	0	30601
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDII	920210	866431	229226
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIA	920211	5447795	2249828
REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	43493	273122
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	20650	2200
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUIL	920214	263068	1803831



REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	8991	8252
REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	1392316	388399
REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	1502789	1232551
	<b>sub-total</b>	<b>25089449</b>	<b>14324351</b>
<b>Machinery</b>			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER	920401	12234291	2354493
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN	920402	6442363	3202078
REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT	920403	211825	105899
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUI	920404	62834	294773
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLA	920501	145051	30754
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCT	920502	341046	189714
REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AN	920503	0	0
SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MACH	920810	0	3394324
SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AN	920811	0	61953
SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINERY	920812	0	0
	<b>sub-total</b>	<b>19437410</b>	<b>9633988</b>
<b>Others</b>			
DESILTATION EXPENSES	920301	0	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVO	920304	239082	814980
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND R	920305	5829472	4846162
REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	3200	17800
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANIC/	920307	630020	998102
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MEC	920308	5737179	2238129
REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WOF	920309	0	1028
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING	920310	1715	174993
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REG	920311	152504	70648
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SYSTI	920312	17120	0
Repair and Maintenance DG Set-Other than Residential	920601	284747	231365
REPAIR AND MAINTENANCE DG SET-Residential	920602	100903	939288
REPAIR AND MAINTENANCE-COMPUTERS	920604	313530	263387
REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVICES	920605	25712	0
REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	16827	14144
REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	8096069	7397036
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CUL	920701	0	50400
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRID	920702	31440	10576134
REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS	920703	0	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	131446	58917
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHI	920711	250590	483218
REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	111235	80
Repair and Maintenance-materials consumed-Light Vehicles other than Ca	920713	108053	1931
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHIC	920714	1072	0
Repair and Maintenance-other expenses-Light Vehicles other than Car/Jeep	920715	280	0
REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	11998	149767
REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	0	0
REPAIR AND MAINTENANCE- OTHERS	920731	833	339945
Repair and Maintenance-materials consumed- Car/Jeep	920732	49064	80641
Repair and Maintenance-other expenses-Car/Jeep	920733	6954	0
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	0	2522528
SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
	<b>sub-total</b>	<b>22151045</b>	<b>32270623</b>
<b>Direct Expenditure on Contract, Project Management and Consultancy Works</b>			
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous operational expenses</b>			
<b>Rent</b>			
RENT-LAND /LEASE RENTAL	921104	4814871	5310222
Hiring of Vehicles other than Car/Jeep	921105	2121785	2472200
Hiring of Vehicles-Car/Jeep	921108	15251117	14635275
Hiring of Aircraft/Helicopter	921109	0	0
	<b>sub-total</b>	<b>22187773</b>	<b>22417697</b>
<b>Rates and taxes</b>			
RATES AND TAXES-VEHICLES	921201	245004	329763
OTHER TAXES /DUTIES	921220	175138	67789



	<b>sub-total</b>	<b>420142</b>	<b>397552</b>
<b>Insurance</b>			
INSURANCE PREMIUM- PLANT AND MACHINERY	921310	114746	6151
Insurance premium of Vehicles other than Car/Jeep	921312	147477	113131
INSURANCE- CONSTRUCTION EQUIPMENT	921313	92856	0
Insurance premium of Vehicles-Car/Jeep	921314	65760	20673
INSURANCE- FIDELITY	921315	1124	1124
INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	449	449
INSURANCE-TRANSIT INSURANCE	921317	0	940
INSURANCE- INDL. ALL RISK	921320	48869496	33423664
INSURANCE- OTHERS	921325	0	0
	<b>sub-total</b>	<b>49291908</b>	<b>33566132</b>
Utilization of Self Insurance Fund	921801	0	0
<b>Security expenses</b>			
Security Expenses -CISF-Residential	921401	24157632	0
Security Expenses -Others-Residential	921402	3676070	0
Security Expenses -CISF-Other than Residential	921403	112387	614915
Security Expenses -Others-Other than Residential	921404	11906094	31201432
	<b>sub-total</b>	<b>39852183</b>	<b>31816347</b>
<b>Electricity Charges</b>			
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
ELECTRICITY EXPENSES-OFFICE	921506	5586949	4242873
Electricity Expenses-Residential	921507	4339489	3529553
Electricity Expenses – Other than Office & Residential	921510	5515060	6418554
WHEELING CHARGES PAID	921511	0	0
	<b>sub-total</b>	<b>15441498</b>	<b>14190760</b>
<b>Travelling and Conveyance</b>			
CONVEYANCE EXPENSES -Other than training	921601	85836	141893
INLAND TRAVEL	921602	696535	1048087
INLAND TRAVEL-TRAINING	921603	305464	313155
INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	4171
TRANSFER TA EXPENSES	921611	98745	249261
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1064517	1879805
Daily Allowance / Boarding & Lodging Charges- Training	921613	326254	0
Conveyance Expenses - Training	921614	25765	0
Foreign Travel Expenses - Directors	921615	0	0
	<b>sub-total</b>	<b>2603116</b>	<b>3636372</b>
<b>Expenses on Vehicles</b>			
POL EXPENSE ON CARS/ JEEPS	921701	227553	339199
POL EXPENSE ON TRANSPORT VEHICLE	921702	447566	530557
POL EXPENSE ON HEAVY VEHICLE	921703	640732	411248
POL ON OTHERS	921707	0	58374
	<b>sub-total</b>	<b>1315851</b>	<b>1861768</b>
<b>Telephone, telex and postage</b>			
TELEX AND POSTAGE	922001	26736	33014
TELEGRAM AND WIRELESS CHARGES	922002	0	0
COURIER CHARGES	922003	0	0
TELEPHONE CHARGES	922004	1645003	1561018
SATELLITE COMMUNICATION EXPENSES	922006	3028767	3619223
EMAIL/INTERNET EXPENSES	922007	0	0
OTHER COMMUNICATION EXPENSES	922010	0	0
	<b>sub-total</b>	<b>4700506</b>	<b>5213255</b>
<b>Advertisement and publicity</b>			
ADVERTISEMENT RECRUITMENT	922101	0	0
ADVERTISEMENT TENDERS	922102	706996	843123
PUBLICITY NEWSPAPERS	922103	145378	129545
PUBLICITY JOURNALS	922104	0	0
PUBLICITY SOUVENIRS	922105	24000	25356
CONFERENCE EXPENSES	922106	0	0
EXHIBITIONS EXPENSES	922107	0	0
MISC. PUBLIC RELATION	922108	165758	19888
PHOTOGRAPHIC MATERIAL	922109	0	0
MOVIE MAKING	922110	420090	0



PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0
STATUTORY PRESS ADVERTISEMENT	922112	0	20289
ADVERTISEMENT OTHERS	922120	900	401319
<b>sub-total</b>		<b>1463122</b>	<b>1439520</b>
<b>Entertainment and hospitality expenses</b>			
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RU	922204	26025	26750
<b>sub-total</b>		<b>26025</b>	<b>26750</b>
<b>Donation</b>			
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Printing and stationery</b>			
PRINTING AND STATIONERY	922401	1147293	882031
PRINTING AND BINDING OF REPORT	922404	14135	0
COMPUTER STATIONERY	922405	0	0
COMPUTER CONSUMABLES	922406	580	0
PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DIREC	922407	0	0
<b>sub-total</b>		<b>1162008</b>	<b>882031</b>
<b>Books and periodicals</b>			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	58695	47995
<b>sub-total</b>		<b>58695</b>	<b>47995</b>
<b>Consultancy charges</b>			
<b>-Indigenous</b>			
LEGAL EXPENSES	922601	6087152	4057631
PAYMENT TO CONSULTANTS	922602	936719	719104
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWINGS	922606	0	0
PAYMENT TO INTERNAL AUDITORS	922608	179222	0
OTHER CHARGES	922615	0	0
<b>sub-total</b>		<b>7203093</b>	<b>4776735</b>
<b>-Foreign</b>			
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0
INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Expenditure on compensatory afforestation/ catchment area treatment</b>			
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TRE	923901	0	0
<b>Expenditure on land not belonging to corporation</b>			
Expenditure on land not belonging to corporation	923902	7100000	6100000
<b>Losses out of self insurance claims (upto excess clause)</b>			
	921802	0	0
<b>Loss on assets</b>			
LOSS ON SALE OF ASSET	923701	0	15861
FIXED ASSETS WRITTEN OFF	950906	48647	45057
<b>sub-total</b>		<b>48647</b>	<b>60918</b>
<b>Interest payment on court/arbitration cases</b>			
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Interest to beneficiary states</b>			
INTEREST TO BENEFICIARY STATES	941601	366626	0
INTEREST ON UI CHARGES PAYABLE	941602	0	0
<b>sub-total</b>		<b>366626</b>	<b>0</b>
<b>Rebate to customers</b>			
REBATE TO CUSTOMERS	941101	7192278	7149263
INCENTIVE TO BENEFICIARY STATES	941102	0	0
<b>sub-total</b>		<b>7192278</b>	<b>7149263</b>
CSR & SD - Health Care and Sanitation Expenditure	925103	0	226193
CSR & SD - Education & Skill Development	925104	360966	575136
CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0



CSR & SD - Environment Expenditure	925106	0	23200
CSR & SD - Art & Culture Expenditure	925107	87612	118091
CSR & SD - Ex-Arm Forces	925108	0	0
CSR & SD - Sports	925109	39780	30846
CSR & SD - Rural Development Expenditure	925112	496115	2697852
CSR & SD - Capacity Building	925113	0	0
CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0	0
COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
<b>sub-total</b>		<b>984473</b>	<b>3671318</b>
<b>Expenditure on Self Generated CERS/VERS</b>	<b>924101</b>	<b>0</b>	<b>0</b>
<b>Other general expenses</b>			
TRAINING EXPENSES	925011	2193580	1999094
EXPENSES ON INTERNAL EXAMINATION	925014	0	0
Gifts to Others	925016	0	0
Participation Fee - Conference/Training	925017	0	15000
Festival Celebration Expenses - other than Independence/Republic Day	925018	353262	250559
Independence/Republic Day Celebration expenses	925019	37200	28124
CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	15930	0
Expenditure on Food/Beverages - in house training/temporary training cer	925023	29636	93808
Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0
PETITION FEE /REGISTRATION FEE /OTHER FEE - To CERC/RLDC/RPC	925027	4154338	5263795
SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	0	0
Briefcase Reimbursement	925031	19000	0
Operational / Running Expenses of Hospital	925032	0	0
COMPENSATION PAID TO LAND EVACUATIES	922701	0	162582
Operating Expenses of DG Set-Other than Residential	925001	2785014	0
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
Operational/Running Expenses of Guest House/Transit Hostel	925009	3387008	3167157
WATER CHARGES	925012	0	0
EXPENSES ON DEPARTMENTAL MEETING	925013	32682	36474
CONSUMPTION OF LOOSE TOOLS	925015	0	0
MISCELLANEOUS EXPENSES	925020	1551421	1323507
<b>IPO/ BUY BACK- Expenses</b>			
<b>Post Share Issue Expenses</b>			
<b>SHARE ISSUE EXPENSES</b>			
<b>sub-total</b>		<b>14559071</b>	<b>12340100</b>
<b>Exchange rate variation (Debit)</b>			
EXCHANGE RATE VARIATION (LOSS)	923801	2297079	0
ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
<b>sub-total</b>		<b>2297079</b>	
<b>Auditors remuneration</b>			
OTHER MATTERS	923106	0	179776
STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
COST AUDIT FEES	923108	68700	70537
COST AUDITORS-OUT OF POCKET EXPENSES	923109	26518	10947
STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
<b>sub-total</b>		<b>95218</b>	<b>261260</b>
<b>Director expenses</b>			
DIRECTORS SITTING FEES	923001	0	0
<b>Research and development expenses</b>			
RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
EXP. ON REGULATED POWER	925029	10366643	324402
REGULATED POWER ADJUSTMENT A/C- EXP. (CREDIT)	820104	-10366643	-324402
<b>Total</b>		<b>0</b>	<b>0</b>
<b>CO/ Regional Office Allocation to Units</b>			
Generation, Administration and Other Expenses <Corporate/Regional Office	929999	17891370	38092185
Generation, Administration and Other Expenses <PID>	929995	0	0
Generation, Administration and Other Expenses <Corporate/Regional Office	980403	0	0
<b>Total (Generation &amp; Ad</b>		<b>17891370</b>	<b>38092185</b>



	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
	Expenses transferred to EDC			
		sub-total	0	0
	Expense transferred to contract and consultancy expenses			
		Transfer to Consult:	0	0
	Expenses transferred to Deposit Works			
	Generation, Adm & Other exps- Recoverable from Deposit Works	980701	0	0
	<b>PROVISIONS</b>			
	Bad and doubtful debts provided			
		sub-total	0	0
	Bad and doubtful advances / deposits provided			
		sub-total	0	0
	Bad and doubtful Interest / claims provided			
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0
	DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
		sub-total	0	0
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	0	8765
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	0	8765
	Shortage in store & spares provided			
	SHORTAGE IN STORE	950801	0	0
	Provision for contingencies- No link in this sheet			
	PROVISION FOR CONTINGENCIES	951001	0	0
	Provision against diminution in the value of investment			
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	951101	0	0
	Provision for project expenses			
	PROJECT EXPENSES PROVIDED FOR	951201	0	0
	Provision for loss on fixed asset/store			
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	0	0
	LOSS ON STORE PROVIDED FOR	951302	0	0
		sub-total	0	0
	Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0
	Provision for expenditure on CAT Plan	951401	0	0
	<b>Others</b>			
	PROVISION FOR OTHER EXPENSES	952001	0	0
	<b>CO/ Regional Office Allocation to Units</b>			
	Provisions <Corporate/Regional Office>	959999	0	7830
	Provisions <PID>	959995	0	0
	Provisions <Corporate/Regional Office>	980407	0	0
		Allocated to Unit	0	7830
	Expense transferred to EDC			
	PROVISIONS			
	Provisions <Corporate/Regional Office>	Less : 980161 980197	0 0	0
		Transfer to EDC	0	0
	Expense transferred to contract and consultancy expenses			
	Provisions	Less : 980211	0	0
	PROVISIONS	980308	0	0
	Provisions <Corporate/Regional Office>	980607	0	0
		Transfer to Consult:	0	0





Provisions transferred to Deposit Works

980707

0

0

NOTE NO. 0  
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Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
<b>Salaries, wages, allowances</b>			
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ,	900111	44835030	37465431
DEARNESS ALLOWANCE (EXEC)	900112	45086528	32166603
CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
HOUSE RENT ALLOWANCE (EXEC)	900114	1078782	852703
INCENTIVE (EXEC)	900115	0	0
SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2671219	2086834
CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	299480	167575
NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
HINDI ALLOWANCE (EXEC)	900120	0	1000
COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	5754574	4198428
HONORARIUM (EXEC)	900127	7400	1100
Earned Leave Encashment (Executive)	900128	4049484	2822071
PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	13445419	10819392
WASHING ALLOWANCE (EXEC)	900130	0	0
SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	2307481	1265674
Casual/Optional Leave Encashment (Executive)	900133	0	0
HPL Encashment (Executive)	900134	0	1149530
OTHER ALLOWANCE (EXEC)	900135	0	0
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (EXE	900136	0	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	900140	2058988	8745167
DEARNESS ALLOWANCE (SUPERVISOR)	900141	2074225	7951462
CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	157174	518304
INCENTIVE (SUPERVISOR)	900144	0	0
SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	129058	559439
CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
WASHING ALLOW (SUPERVISOR)	900147	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	0	49950
Earned Leave Encashment (Supervisor)	900158	2738065	3561254
PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	415907	1561978
SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	66187	174127
Casual/Optional Leave Encashment (Supervisor)	900162	0	0
HPL Encashment (Supervisor)	900163	1332291	1528537
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (SUP	900164	0	0
OTHER ALLOWANCE (SUPERVISOR)	900165	0	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	47336307	52081184
DEARNESS ALLOWANCE (WORKMEN)	900167	48202209	47413188
CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
HOUSE RENT ALLOWANCE (WORKMEN)	900169	3042907	3228444
INCENTIVE (WORKMEN)	900170	0	0
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	2788356	3095682
CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
WASHING ALLOW (WORKMEN)	900173	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	117940	134480
ELECTRICITY SUBSIDY (WORKMEN)	900181	170	390
CANTEEN SUBSIDY (WORKMEN)	900182	0	0
HONORARIUM (WORKMEN)	900183	15500	0
Earned Leave Encashment (Workmen)	900184	8402361	12177298
PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	11577425	11552363
OTHER ALLOWANCE (WORKMEN)	900186	0	0
SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
CASH HANDLING ALLOWANCES	900188	0	0
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	175240	188479
Casual/Optional Leave Encashment (Workmen)	900190	0	0



HPL Encashment (Workmen)	900191	3215532	4110923
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (WO	900192	0	0
WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0	0
LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	4754016	-6329697
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	4154974
Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vouch	900626	1734389	1621935
Perks & Allowances (Cafeteria)-Executive-Children Education Allowance	900627	2801910	2117543
Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	685622	467760
Perks & Allowances (Cafeteria)-Executive-Professional Updation Allowanc	900629	1034863	906252
Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allowar	900630	1880855	1621578
Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	1031244	848472
Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenance A	900632	596724	411211
Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	823731	701513
Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	714489	600567
Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Litera	900635	1282804	1057722
Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	410750	301660
Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	605807	421411
Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	1296385	938745
Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	74071	62638
Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	95429	101126
Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	3982511	3369180
Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	597129	157891
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE	900651	65360	276581
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWAN	900652	69053	325043
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOW.	900653	12342	154974
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT AL	900654	0	173561
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	172488	842823
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION	900656	66363	334461
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	0	54763
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATIOI	900658	74827	148386
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANC	900659	109186	363681
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAI	900660	67944	227088
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE	900661	45731	238222
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION .	900662	80664	389912
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	84405	139352
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE	900664	1473	22959
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	62085	256429
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENAN	900666	9152	20005
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWA	900667	0	5679
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWANCE	900676	2157033	2472132
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWANC	900677	1826264	2071448
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWA	900678	498859	591607
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT AL	900679	983238	1136508
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	4630812	5059481
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION	900681	1801873	2134734
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	106129	116747
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION	900683	581295	580221
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCI	900684	1361435	1511536
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAIN	900685	440283	496837
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	900686	1573827	1732506
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION A	900687	2167865	2285904
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1153491	1252091
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	900689	49592	49818
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	1228732	1315052
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANC	900691	224700	238794
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWAN	900692	88401	83907
Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	2820	0

sub-total

299581690

292264573

Gratuity and contribution to provident fund (including administration fees)

392



COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	9024536	6940689
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	1321250	831218
Company's Contribution to PF on Leave Encashment (Executive)	900213	65824	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (EXEC)	900214	11909213	9038138
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	464614	1801280
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR)	900241	21250	162739
Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SUPERVISOR)	900243	562792	2340308
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	9247376	10010451
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	1701519	1454908
Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (WORKMEN)	900253	12662854	13272950
PF ADMINISTRATION CHARGES	900261	299346	346347
EQUITY DEPOSIT LINKED INSURANCE	900262	1999	1829
COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
EPS ADMINISTRATION CHARGES	900265	0	0
GRATUITY ACTUARIAL VALUATION EXPENSE	900266	2171064	2040813
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATION P	900267	0	0
<b>sub-total</b>		<b>49453637</b>	<b>48241670</b>

**Staff welfare expenses**

LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
LEAVE TRAVEL CONCESSION TAXABLE	900402	5020	0
MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	1397859	776657
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	2535333	2496162
MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	2113467	2602500
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	104670	199790
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	900415	40224	208962
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0	25076
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXABLE)	900417	109135	261454
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXABLE)	900418	76204	24824
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	1096999
EX-GRATIA PAYMENT	900423	0	0
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	0	23376
LUNCH AND TEA SUBSIDY	900425	0	0
Baggage Allowance on Retirement	900426	125692	325322
AWARDS TO EMPLOYEES	900427	12650	20150
NEW YEAR/OTHER GIFTS TO STAFF	900428	195200	153600
TRANSPORT FACILITY	900429	0	0
COST OF MEDICINE/APPLIANCES ETC.	900430	276116	650016
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	900447	574500	444000
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	900448	21675	113050
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)	900449	637875	713750
OTHER EXPENSES	900450	0	0
RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVISION	900451	11216198	10389216
BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROVISION	900452	0	-175673
Memento	900453	100000	95000
Memento - Actuarial	900454	0	-145625
<b>sub-total</b>		<b>19541818</b>	<b>20298174</b>

**Leave Salary & Pension Contribution**

Leave Salary & Pension Contribution	900501	0	0
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**CO/ Regional Office/PID Allocation to Units**

Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	82562370	140154622
Employees' Remuneration and Benefits <PID>	909995	0	0
Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
<b>Total</b>		<b>82562370</b>	<b>140154622</b>

Total ( Employee Remuneration and Benefits)

Employee cost transferred to EDC

Less :			
Transfer to EDC		0	0

Transfer to Works

750400, 750401



393

Employee cost transferred to contract and consultancy expenses	Less :		
	Transfer to Consult:	0	0
Employee cost transferred to deposit works			
Employee Remm & Benefits- Recoverable from Deposit Works	980702	0	0

NOTE NO. : FINANCE CHARGES

Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
<b>Interest</b>			
<b>Government of India loan</b>			
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Bonds</b>			
INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	443835615	449999999
INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	55233889	55499556
	<b>sub-total</b>	<b>499069504</b>	<b>505499555</b>
<b>Foreign loan</b>			
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Term loan</b>			
INTEREST ON TERM LOAN	940401	427189280	475788951
	<b>sub-total</b>	<b>427189280</b>	<b>475788951</b>
<b>Cash credit facilities /WCDL</b>			
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Other interest charges</b>			
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Loss on Hedging Transactions</b>			
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Bond issue/service expenses</b>			
STATUTORY PRESS ANNOUNCEMENT	941004	0	7629
FEEs AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
LISTING FEES	941006	21535	16708
	<b>sub-total</b>	<b>21535</b>	<b>24337</b>
<b>Royalty</b>			
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Commitment fee</b>			
COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0	30584
Commitment fee allocated to units	980509	0	0
	<b>sub-total</b>	<b>0</b>	<b>30584</b>
<b>Guarantee fee on loan</b>			
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Other finance charges</b>			
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	0
OTHER CHARGES	942002	2316709	623694
Other finance charges allocated to units	980513	0	0
LC CHARGES- INDIAN CURRENCY	941501	161212	17239
LC CHARGES- FOREIGN CURRENCY	941502	0	0
OTHER BANK CHARGES- INDIAN CURRENCY	941503	34829	9011
	<b>sub-total</b>	<b>2512750</b>	<b>886206</b>
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
	<b>sub-total</b>	<b>0</b>	<b>0</b>
<b>Interest adjustment on account of FERV</b>	949001	0	0
<b>CO/ Regional Office Allocation to Units</b>			
Interest and Finance Charges <Corporate/Regional Office>	949999	8150	2041
Interest and Finance Charges <PID>	949995	0	0



Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
	Allocated to Unit	8150	20451
	Total (Interest and Finance charges)		
Expense transferred to EDC	Less :		
	Transfer to EDC	0	0
Expense transferred to contract and consultancy expenses			
	Transfer to Consult:	0	0
Expense transferred to Deposit Works			
INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	980705	0	0

**NOTE NO. 2 DEPRECIATION**

Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
<b>DEPRECIATION</b>			
LAND- LEASE HOLD	930121	0	0
LAND/RIGHT TO USE	930122	6448848	6448848
ROADS, BRIDGES, CULVERTS, AERODROMES	930201	11694715	11982105
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	26176788	26118476
BUILDING CONTAINING WORKSHOP	930302	0	0
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	8688948	8688948
OFFICE BUILDINGS-PERMANENT	930304	111240	111240
ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH)	930321	4399959	4211869
RAILWAY SIDINGS	930501	0	0
HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHA	930601	684875340	6847705
GENERATING PLANT AND MACHINERY	930701	261587167	262780742
PLANT AND MACHINERY-SUB STATION	930801	342842	290130
TRANSMISSION LINES	930901	519828	482718
PLANT AND MACHINERY-OTHERS	931001	817775	712751
CONSTRUCTION PLANT AND EQUIPMENT	931101	407204	744765
WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	490227	492000
WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	158064	158064
POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	0	0
Vehicles other than Motor Car/Jeep	931501	1056773	650478
Motor Car/Jeep	931502	217404	217404
AIRCRAFT/BOATS	931601	6879	0
FURNITURE, FIXTURES AND EQUIPMENT	931701	681249	676590
COMPUTERS	931801	903800	1463064
COMMUNICATION EQUIPMENTS	931901	139524	139524
OFFICE EQUIPMENTS	932001	480799	444265
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND M	932101	0	0
AMORTISATION OF INTANGIBLE ASSETS	932201	5	110329
OTHER ASSETS	932501	920043	805
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
FIXED ASSETS OF MINOR VALUE >750<5000	932801	277471	195830
	Depreciation for the	1011402892	1012696338
Depreciation adjustment of account of FERV	939001	0	0
<b>CO/ Regional Office Allocation to Units</b>			
Depreciation <Corporate/Regional Office>	939999	4403380	5890931
Depreciation <PID>	939995	0	0
Depreciation <Corporate/Regional Office>	980404	0	0
	Allocated to unit	4403380	5890931
	Total (Depreciat	1015806272	1018587269
Depreciation transferred to EDC/ Units			
	Transfer to EDC	0	0
Depreciation transferred to contract and consultancy expenses			
	Transfer to Contract & Cc	0	0
Depreciation transferred to deposit works			
Depreciation- Recoverable from Deposit Works	980703	0	0



**NOTE NO. 2 PRIOR PERIOD EXPENDITURE**

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	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
<b>Income</b>				
	OTHER PRIOR PERIOD INCOMES	860121	0	139777
	<b>Total (Prior Period In-</b>		<b>0</b>	<b>139777</b>
<b>Expenditure</b>				
	FINANCE COST	950424	0	0
	DEPRECIATION & AMORTIZATION EXPENSES	950425	-5069146	-3143641
	OTHERS	950450	9663025	2028960
	<b>Total (Prior Period Expe</b>		<b>4593879</b>	<b>(1114681)</b>
<b>CO/ Regional Office Allocation to Units</b>				
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	-20600	77870
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
	<b>Allocated to Unit</b>		<b>(20600)</b>	<b>77870</b>
	<b>Prior Period (Net)</b>			
<b>Extra-ordinary Income / Expenses</b>				
<b>Income</b>				
	Interest from Beneficiary States on overdue amount	841402	0	0
<b>Expenses</b>				
	<b>Net Expenses</b>		<b>0</b>	<b>0</b>
<b>Expenses transferred to EDC</b>				
	Prior period expenses			
		<b>Transfer to EDC</b>	<b>0</b>	<b>0</b>
	Prior period income	980179	0	0
<b>Expense transferred to contract and consultancy expenses</b>				
		<b>Transfer to Consult</b>	<b>0</b>	<b>0</b>
	Expense transferred to Deposit Works	980706	0	0

**NOTE NO. 2 Tax Expenses**

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
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**Current Tax**

**DETAILS OF EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS**

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
<b>Direct Expenses</b>				
	sub-total		0	0
<b>Employees' Remuneration and benefits</b>				
	Salaries, Wages, Allowances and benefits			
	sub-total		0	0
<b>Gratuity and contribution to provident fund</b>				
	sub-total		0	0
<b>Staff welfare Expenses</b>				
	STAFF WELFARE EXPENSES	960114	0	0
<b>Repairs and Maintenance</b>				
	sub-total		0	0
<b>Administration and Other Expenses</b>				
	RENT/HIRING CHARGES	960119	0	0
	Travelling and Conveyance			
	sub-total		0	0



396 sub-total

Other Expenses				
	sub-total		0	0
Contingencies				
CONTINGENCIES	960130-NA		0	0
Consultancy charges				
CONSULTANCY CHARGES	960133		0	0
Depreciation & Amortization Expense				
	sub-total		0	0
Finance Cost				
	sub-total		0	0
LOSS ON CONSTRUCTION CONTRACT				
	960150		0	0
Provisions				
	sub-total		0	0
Construction WIP				
Total				
	sub-total		0	0
Receipts and recoveries		Less :		
	sub-total		0	0
Prior Period Adjustments				
Period Period expenses transferred to Contract & Consultancy	sub-total		0	0
<b>0</b>	<b>EXPEND. DURING CONSTRUCTION</b>			

Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
EMPLOYEES BENEFITS EXPENSES			
	Sub-total	0	0
REPAIRS & MAINTENANCE			
	Sub-total	0	0
ADMINISTRATION & OTHER EXPENSES			
Design and Consultancy charges:			
	Sub-total	0	0
FINANCE COST			
	Sub-total	0	0
PROVISIONS	980161	0	0
	Sub-total	0	0
DEPRECIATION & AMORTISATION	980160	0	0
	Sub-total	0	0
PRIOR PERIOD EXPENSES			
	Sub-total	0	0
C.O./Regional Office Expenses:			
	Sub-total	0	0
LESS: RECEIPTS AND RECOVERIES			
	Sub-total	0	0
<b>GRAND TOTAL</b>		<b>0</b>	<b>0</b>



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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		16844563468				16844563468
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			5508905204	2315657711	3193247493	
150102	CHEQUE PAID ACCOUNT			4200000	152100000		147900000
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			1954429	79550407		77595978
150109	CEN EMPLOYEE PAYMENT ADV -CORPORATE OFFICE			23745910	328684987		304939077
150120	CHEQUE COLLECTED ACCOUNT			9764874	9620	9755254	
150301	DEBIT/CREDIT ADVICE -REGIONAL OFFICE 1 JAMMU						
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET						
150402	CHEQUES PAID ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						
150420	CHEQUES COLLECTED ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						
150501	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-III CALCUTTA						
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						
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			474	474		
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			4549		4549	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			257204	208	256996	
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION			99901	2163757		2063856
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION			238382		238382	
152801	DEBIT/CREDIT ADVICE CHAMERA-II POWER STATION			8003	2034757		2026754
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			251206	903	250303	
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I POWER STATION			24863	52734		27871
153101	DEBIT/CREDIT ADVICE-TEESTA-V- POWER STATION			1467		1467	
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT				691630		691630
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III PROJECT			1400		1400	
153502	CHEQUE PAID ACCOUNT SBI(MEHLA)-CHAMERA-III POWER STATION						
153520	CHEQUE COLLECTED ACCOUNT SBI(MEHLA)-CHAMERA-III POWER STATION						
153701	DEBIT/CREDIT ADVICE-URI-II PROJECT			18543	1127093		1108550
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT						
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT			447551	529152		81601
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			15151	80394		65243
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			758109	158038	600071	
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT				1938		1938
155401	DEBIT/CREDIT ADVICE- DIBANG BASIN MULTIPURPOSE PROJECT						
155501	DEBIT/CREDIT ADVICES-KOTLIBHEL-IA' PROJECT			45166	1855110		1809944
155701	DEBIT/CREDIT ADVICES-TAWANG BASIN PROJECTS				88286		88286
155901	DEBIT/CREDIT ADVICES-REGIONAL OFFICE UTTRANCHAL						
156201	DEBIT/CREDIT ADVICES-TEESTA-IV' PROJECT			107		107	
158601	DEBIT/CREDIT ADVICES-CHAMKHARCHHU-I H. E. PROJECT, BHUTAN						
158701	DEBIT/CREDIT ADVICES-KURI-GONGRI H. E. PROJECT, BHUTAN						
159101	DEBIT/CREDIT ADVICES-MANGDECHU H. E. PROJECT, BHUTAN						
159401	DEBIT CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, PATNA						
310101	EARNEST MONEY DEPOSIT		2291000	16677186	16046686		1660500
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		130605630	27496027	24744577		127854180
310207	SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY			1076561	1076561		
310208	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY		22338742	11193301	9389718		20535159
310250	SUNDRY CREDITORS- MICRO & SMALL ENTERPRISE		1027648	3649265	5206205		2584588
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/F C	405664		2928741	2506191	828214	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY		385664	204170	645830		827324
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY		20000	20000	890		890
310305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY			6974	6974		
310401	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY		10519240	58828652	58172932		9863520
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		847745	41025925	43791914		3613734
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		7268635	92085214	92770716		7954137
310434	SUNDRY CREDITORS-OTHER THAN CAPITAL - MICRO& SMALL ENTERPRISE		572794	439020	81062		214836
310450	STORES PAYMENT CONTROL ACCOUNT			50991806	50991806		
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/F C	3548753		14173365	13425550	4296568	
310501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		3548753	2401771	3095661		4242643
310503	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY				53925		53925
310602	UNPAID SALARY AND WAGES						
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		7251	103290	152109		56070
310608	AMOUNT PAYABLE TO EX EMPLOYEES			3325997	3345761		19764
310701	ELECTRICITY/ POWER CHARGES PAYABLE		1385800	17245564	17559764		1700000
310703	TELEPHONE AND TELEX CHARGES PAYABLE		118628	1425629	1442001		135000
310704	RENT PAYABLE		133750	3776547	4507373		864576
310708	CONSULTANCY CHARGES PAYABLE			2366511	2565577		199066
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE						
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE						
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB		21250	277250	281000		25000
311212	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC						
311213	POST OFFICE RECURRING DEPOSIT		19500	19500			
311231	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		93851	1370410	1390060		113501
311232	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		240	3210	3240		270
311233	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		14200	170400	170400		14200





Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
311243	COMPANIES CONTRIBUTION TOWARDS GRATUITY PAYABLE TO GRATUITY TRUST			542766	542766		
311245	COMPANIES CONTRIBUTION PAYABLE TOWARDS REHS TRUST			1901080	1901080		
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES						
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		240334	679519	696356		257171
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		55249	429495	451164		76918
311306	INCOME TAX DEDUCTED-SERVICES		447005	1331505	1199353		314853
311307	INCOME TAX DEDUCTED AT SOURCE-OTHERS						
311309	SERVICE TAX PAYABLE			6672631	6672631		
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)						
311402	STATE SALES TAX/VAT -WORK CONTRACTS		377319	894131	995945		479133
311404	ROYALTY		20393	249467	281882		52808
311407	LIABILITY FOR OTHER STATE LEVIES		412484	1299799	1399033		511718
311509	LIABILITY FOR STALE CHEQUES		3564	3564			
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS)			6566185	6566185		
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS)			33085452	33085452		
312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SUPPLY)			248691	248691		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES)			23041906	23041906		
318301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS - CAPITAL-INDIAN CURRENCY-NON CURRENT		25206	675597	650391		
318501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR- OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT		421869	826228	679700		275341
319301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS - CAPITAL-INDIAN CURRENCY-CURRENT		360458	1809704	2276570		827324
319303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT		20000	20890	1780		890
319501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR- OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		3126884	12598390	13438808		3967302
319503	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT			46100	100025		53925
350401	PROVISION FOR WAGE REVISION		5088019	941035	1576989		572397
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS						
350403	PROVISION FOR LEAVE ENCASHMENT-NON CURRENT			2538012	2538012		
350418	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)- CURRENT						
350421	PROVISION FOR SUPERANNUATION/PENSION FUND- CURRENT						
350425	PROVISION FOR PRP- EXECUTIVE		10819392	10819392	13445419		13445419
350426	PROVISION FOR PRP- SUPERVISOR		1561978	2105261	922545		379262
350427	PROVISION FOR PLGI - WORKMAN		9959168	10021523	9109225		9046870
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMAN		1359400	1359400	2468200		2468200
350612	PROVISION AGAINST DEMAND RAISED BY GOVT DEPARTMENTS (SHORT TERM)		2295378	795957	169172		1668593
350901	PROVISION FOR OBSOLESCENCE IN STORES		8765	8765			
350904	PROVN FOR EXP ON WORK/SUPPLY/SERVICES THROUGH GOVT DEPAT AWAITING UTILIZATION CERT - LONG TERM		37962720	32511320	7896714		13348114
350919	PROVISION FOR OTHER EXPENSES		162582	733771	3534199		2963010
351211	PROVISION FOR COMMITTED CAPITAL EXPENSES-CURRENT		221300362	15435051			205865311
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT			82220815	82220815		
410101	LAND-FREE HOLD	87256637		18626189		105882826	
410121	LAND- RIGHT OF USE	193079261				193079261	
410201	ROADS	260558439		2370994		262929433	
410203	BRIDGES AND CULVERTS	36264325				36264325	
410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	783737034				783737034	
410302	BUILDING CONTAINING WORKSHOP	2				2	
410303	BULD CONTAIN TRANS PLANT & EQUIPMENT	260148527				260148527	
410304	OFFICE BUILDINGS-PERMANENT	3042897				3042897	
410305	OFFICE BUILDINGS-TEMPORARY	16				16	
410306	STORES AND GODOWN BUILDINGS	3599271			2	3599269	
410321	TRANSIT CAMP AND FIELD HOSTEL	747092				747092	
410325	RESIDENTIAL BUILDING-PERMANENT	101417207				101417207	
410326	RESIDENTIAL BUILDING-TEMPORARY	4				4	
410327	CANTEEN BUILDING	924659				924659	
410328	BUILDINGS-OTHERS	25551543		9381756	1	34933298	
410601	DAMS AND BARRAGES	3478410543				3478410543	
410604	POWER TUNNELS AND PIPELINES	7338501361				7338501361	
410605	PENSTOCKS	103092934				103092934	
410607	TAILRACE TUNNELS	278582196				278582196	
410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	1261661268				1261661268	
410610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	444773197				444773197	
410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	66102249				66102249	
410701	MAIN GENERATING EQUIPMENT	1933445602			18867108	1914578494	
410702	GENERATOR STEP UP TRANSFORMER	447461997			714800	446747197	
410703	OTHER POWER PLANT TRANSFORMER	79155992			448939	78707053	
410704	COOLING WATER SYSTEMS	196612792			2053898	194558894	
410705	EHV SWITCHGEAR SYSTEMS	701668150			48900	701619250	
410707	DC SYSTEMS/ BATTERY SYSTEMS	47286079			590430	46695649	
410708	POWER AND CONTROL CABLES	392483367			2925246	389558121	
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	210686009				210686009	
410711	CONTROL, METERING AND PROTECTION SYSTEM	269026296			4140379	264885917	
410712	AUXILIARY AND ANCILLARY SYSTEMS	168096962			1943168	166153794	
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	485247169			3169845	482077324	
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	40572825		4728631	737625	44563831	
410801	SUBSTATION-TRANSFORMERS	1433963				1433963	
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXLD APPARATUS	4217852		3187210		7405062	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC	6819435				6819435	
410905	STREET LIGHTING, ETC	1961123				1961123	
411002	DIESEL GENERATING SETS	14913076		343350		15256426	
411101	EXCAVATORS	134420				134420	

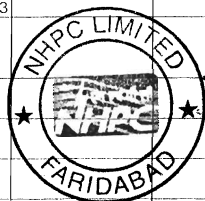


Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
411104	TIPERS	165874				165874	
411105	DOZERS	473087				473087	
411109	CRANES (UP TO 100 TONS)	1410469				1410469	
411112	PUMPS	3008974		407966		3416940	
411114	WELDING SETS	121748		51354		173102	
411115	AIR COMPRESSORS	9580				9580	
411130	OTHER EQUIPMENT	133869				133869	
411201	WATER SUPPLY	13027524		285193		13312717	
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	4216993				4216993	
411501	CARS	249551				249551	
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	1447546			5564	1441982	
411505	FIRE TENDERS	6005691				6005691	
411506	AMBULANCE	762859				762859	
411507	BUSES	151857				151857	
411508	TRUCKS/TANKERS	4220641		1532232		5752873	
411511	MOTOR CYCLE/SCOOTER			74772		74772	
411603	BOATS			787500		787500	
411701	FURNITURE-FIXTURES-OFFICE	6566729		109200	15746	6660183	
411702	FURNITURE-FIXTURES-RESIDENTIAL	23342		46500		69842	
411705	FURNITURE-FIXTURES-CLUB	330953				330953	
411706	FURNITURE-FIXTURES-HOSPITAL	5646				5646	
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	2596542		1292635	107351	3781826	
411801	COMPUTERS	1885441		453472	6903	2332010	
411803	PRINTERS	654608		14490	3	669095	
411804	OTHER EDP EQUIPMENTS	533416			5	533411	
411805	SATELLITE COMMUNICATIONS SYSTEMS	18315				18315	
411806	NETWORKING DEVICES & SERVER	8415520		23100	44500	8394120	
411902	TELEPHONE TELEX MACHINES	548209			2	548207	
411903	INTERIOR COMMUNICATION EQUIPMENTS	841525			1	841524	
412003	PHOTOCOPY/DUPLICATING MACHINES	1739051				1739051	
412005	HOSPITAL EQUIPMENTS	770748		64232		834980	
412006	CLUB EQUIPMENTS	559838		28666	17086	571418	
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	325761		302903	88085	540579	
412008	AIR CONDITIONERS	780393		767005	2	1547396	
412011	AIR COOLERS/WATER COOLERS/FANS	301645				301645	
412014	TELEVISION/MUSIC SYSTEM FOR OFFICE	162489				162489	
412020	OTHER OFFICE EQUIPMENTS	1261863			11559	1250304	
412201	INTANGIBLE ASSETS-COMPUTER SOFTWARE	366720				366720	
412501	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	2234911		1077816	497280	2815447	
412502	LABORATORY TESTING AND METER TESTING EQUIPMENTS	2641128		3221566		5862694	
412503	MISC. ASSETS/EQUIPMENTS	5738733		3938847	85178	9592402	
412505	REFRIGERATOR OTHER THAN FOR OFFICE	257395		122430	21000	358825	
412801	FIXED ASSETS OF MINOR VALUE >750<5000	1632448		281101	20572	1892977	
420102	ACCUMULATED DEPRECIATION -LAND- RIGHT OF USE		17752246			6448848	24201094
420201	ACCUMULATED DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES		32837465			11694715	44532180
420301	ACCUMULATED DEPRECIATION -BUILDING		122554308	40721	39417656		161931243
420601	ACCUMULATED DEPRECIATION -HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)		1893444667			684875340	2578320007
420701	ACCUMULATED DEPRECIATION -GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)		722081511	5197548	261587167		978471130
420801	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)		412795		342842		755637
420901	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY - TRANSMISSION LINES (INCLUDING FOUNDATION)		1262345		519828		1782173
421001	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY OTHERS		1735719		817775		2553494
421002	ACCUMULATED DEPRECIATION -DIESEL GENERATING SETS						
421101	ACCUMULATED DEPRECIATION -CONSTRUCTION EQUIPMENT		1779263		407204		2186467
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM		1779383		648291		2427674
421501	ACCUMULATED DEPRECIATION -VEHICLE		1825157	31632	1305809		3099334
421601	ACCUMULATED DEPRECIATION -AIRCRAFT/BOATS				6879		6879
421701	ACCUMULATED DEPRECIATION -FURNITURE FIXTURES AND EQUIPMENT		1714552	12736	692374		2394190
421801	ACCUMULATED DEPRECIATION -COMPUTERS		9340570	47945	934342		10226967
421901	ACCUMULATED DEPRECIATION -COMMUNICATION EQUIPMENTS		384076		139524		523600
422001	ACCUMULATED DEPRECIATION -OFFICE EQUIPMENT		1197130	14081	480799		1663848
422201	ACCUMULATED DEPRECIATION -INTANGIBLE ASSETS-COMPUTER SOFTWARE		366715		5		366720
422501	ACCUMULATED DEPRECIATION -OTHER ASSETS		1981206		920043		2901249
422801	ACCUMULATED DEPRECIATION -FIXED ASSETS OF MINOR VALUE>750<5000		1629819	20492	280970		1890297
430201	CWIP -ROADS			5221601	5221601		
430304	CWIP -OFFICE BUILDINGS-PERMANENT			292500		292500	
430325	CWIP -RESIDENTIAL BUILDING-PERMANENT	1483972		3221677	4705649		
430328	CWIP -BUILDINGS-OTHERS	1660602		9367969	11028571		
430601	CWIP -DAMS AND BARRAGES			298800		298800	
430608	CWIP -HYDROMECHANICAL WORKS-DAMS AND BARRAGES	68222650		4159869	4254869	68127650	
431201	CWIP -WATER SUPPLY AND DRAINS			562618	562618		
437501	IEDC -WAGES, ALLOWANCES AND BENEFITS	2077906057				2077906057	
437502	IEDC -GRATUITY AND CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION FEE)	460486421				460486421	
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 PLANT MACHINERY AND EQUIPMENT	2845161				2845161	
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	



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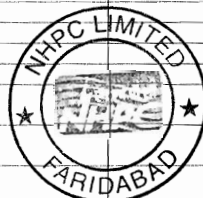
Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
437520	IEDC -EXPENSE ON VEHICLES/STAFF CAR	20663168				20663168	
437521	IEDC-TELEPHONE TELEX AND POSTAGE COMMUNICATION EXPENSES	17835362				17835362	
437522	IEDC -ADVERTISEMENT PUBLICITY	6270489				6270489	
437523	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/CATCHMENT AREA TREATMENT/ENVIRONMENTAL EXPENSES	109383064				109383064	
437532	IEDC -EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT CONTROLLED BY COMPANY	485118375				485118375	
437541	IEDC -INT ON BORROWED MONEY-BONDS	1115219050				1115219050	
437543	IEDC -INT ON BORROWED MONEY-TERM LOAN BANKS/ FIS	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
437552	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-COMMISSIONING PERIOD		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 EXPENDITURE		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 1/2 EXCHANGE RATE VARIATION		20132813				20132813
438109	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES		1551389275				1551389275
450207	ADVANCE -GOVERNMENT DEPARTMENT	60824088		25764189	65447689	21140588	
610101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STEEL	336047		19583	111026	244604	
610201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - CEMENT			27149	27149		
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDING MATERIAL ITEMS			999484	999484		
610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATING P&M AND AUX. SYSTEM - INDIGENOUS	6382279		25426520	10499442	21309357	
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC ELECTRICAL ITEMS	11670527		12605322	4511820	19764029	
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR EQUIPMENT	116500		1106955	432949	790506	
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR VEHICLES	41940		396851	396851	41940	
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC HARDWARE/MECHANICAL ITEMS	13398180		19012421	13850003	18560598	
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - PETROL OIL AND LUBRICANTS	674966		3988537	3937474	726029	
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - GENERAL COMMUNICATION/ADMIN. ITEMS	83140		1976486	2017699	41927	
611201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - LOOSE TOOLS	223487		1927421	2085405	65503	
611301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SCRAP MATERIALS	76201				76201	
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - ASSETS PENDING ISSUE	4780872		22440012	25174839	2046045	
612001	INVENTORIES (OTHER THAN CONST STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS			4416237	4416237		
640101	CASH IN HAND	4691				4691	
640102	IMPREST WITH STAFF			173000	173000		
640104	STAMPS IN HAND	2227		12061	7197	7091	
640501	CHEQUE ISSUED ACCOUNT NO 1	197981		148148108	148280106	65983	
640601	CHEQUE COLLECTION ACCOUNT- ACCOUNT NO. 1			9765949	9765949		
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	212098		1636541	800857	1047782	
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT	6063		485791	428040	63814	
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURREN			8439	8439		
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-NON CURRENT			128248	108516	19732	
650125	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT						
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT						
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	6599424		3867468	2093737	8373155	
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-NON CURRENT	546405		720912	533880	733437	



Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	8606		18940	7127	20419	
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED	125262		203071	161681	166652	
650218	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT	261786		107128	322525	46389	
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON CURRENT			36445	30176	6269	
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT	313		613	926		
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED-NON CURRENT	521		3328	3323	526	
650300	CONTRA- INTEREST ON EMPLOYEE ADVANCES- SECURED				605393		605393
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	829		698340	695084	4085	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD		106306661	425669184	425925941		106563418
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	106306661		256757		106563418	
650701	INSURANCE-PREPAID	12382973		45680140	39595909	18467204	
650702	RENT PREPAID	630100		435100	1001796	63404	
650703	OTHER PRE-PAID EXPENSES-CURRENT	881636		1909423	2391059	400000	
650713	OTHER PRE-PAID EXPENSES- NON CURRENT			1200000		1200000	
650803	CLAIM RECOVERABLE FROM CONTRACTORS	1560679		1567286	1600475	1527490	
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	13703		820332	824345	9690	
650820	OTHER CLAIMS RECOVERABLE			22400	22400		
650826	CLAIMS RECOVERABLE FROM REHS TRUST-INDOOR-NON TAXABLE			2820	2820		
650827	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-TAXABLE			114639	114639		
650828	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-NON TAXABLE			58531	58531		
651020	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE						
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	146811		991359	731445	406725	
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-CURRENT	55999		230827	262118	24708	
651522	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURRENT			2925	2925		
651523	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-CURRENT	14137		62509	56914	19732	
651612	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	83500		587928	599428	72000	
651613	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-CURRENT	60701		307923	304784	63840	
651614	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/ MOTOR CYCLE ADVANCE-SECURED-CURRENT	5256		1613	6869		
651615	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED-CURRENT	36096		98367	116075	18388	
658412	DEPOSIT WITH OTHER GOVT DEPTT.-NON CURRENT	12430000		49982755	49895170	12517585	
659412	DEPOSIT WITH OTHER GOVT DEPTT.-CURRENT	93876661		375943186	375774014	94045833	
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT	7888570		14779077	12606536	10061111	
660102	CAR ADVANCE-SECURED-NON CURRENT	1606134		5724571	4273001	3057704	
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	55968		277696	204936	128728	
660104	COMPUTER ADVANCE-SECURED-NON CURRENT	488052		1618498	1447584	658966	
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON CURRENT	876782		3066331	2522834	1420279	
660202	CAR-ADVANCE-UNSECURED-NON CURRENT			2688004	2398004	290000	
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT	40760		84045	124805		
660204	COMPUTER ADVANCE-UNSECURED-NON CURRENT	35250		298750	244000	90000	
660205	FURNITURE ADVANCE-NON CURRENT						
660206	MULTIPURPOSE ADVANCE	6782570		14664022	14716808	6729784	
660300	CONTRA- EMPLOYEE ADVANCES- SECURED				3184434		3184434
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE			68000	68000		
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	68000		146000	174000	40000	
660303	PAY ADVANCE			164716	154664	10052	
660307	DEATH RELIEF SCHEME PAYMENT			25000		25000	
660308	DEPARTMENTAL ADVANCE TO STAFF			3293005	3293005		
660310	LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION			2070	2070		
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST						
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE	5088019		1576989	941035	5723973	
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED			2974589	2974589		
660500	CONTRA- EMPLOYEE ADVANCES- UNSECURED				193944		193944
660607	ADVANCE TO NHPC SOCIAL SECURITY SCHEME TRUST						
661501	HOUSE BUILDING ADVANCE - SECURED-CURRENT	2392929		9915327	10230904	2077352	
661502	CAR ADVANCE- SECURED-CURRENT	686851		3590581	3518252	759180	
661503	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURRENT	41421		190381	180466	51336	
661504	COMPUTER ADVANCE- SECURED-CURRENT	376926		1275739	1356099	296566	
661601	HOUSE BUILDING-ADVANCE- UNSECURED-CURRENT	97044		464952	446052	115944	
661602	CAR-ADVANCE- UNSECURED-CURRENT			248004	188004	60000	
661603	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED-CURRENT	9240		24000	33240		
661604	COMPUTER ADVANCE - UNSECURED-CURRENT	9000		45000	36000	18000	
810101	SALE OF POWER				3940019401		3940019401
810102	SALE OF POWER - REGULATED				140071302		140071302
810801	UNSCHEDULED INTERCHANGE			5217667	94379577		89161910
810901	CONGESTION CHARGES			1188	992568		991380
812001	SALE OF POWER - NOT BILLED			1014163351	1024480062		10316711
812002	EARLIER YEAR SALES			752329295	821987005		69657710
820104	REGULATED POWER ADJUSTMENT A/C-EXPENDITURE (CREDIT)					10366643	10366643
820105	REGULATED POWER ADJUSTMENT A/C-EXPENDITURE (DEBIT)						10366643



Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
820106	RAGULATED POWER ADJUSTMENT A/C-MARGIN			20418061	998637	19419424	
840101	LATE PAYMENT SURCHARGE			16073937	27113575		11039638
840501	INTEREST FROM EMPLOYEE ON HBA				1102752		1102752
840502	INTEREST FROM EMPLOYEE ON CAR ADVANCE				296067		296067
840503	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE				11462		11462
840504	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE				54786		54786
840901	LIABILITY NOT REQUIRED WRITTEN BACK			53300	354695		301395
840902	PROVISION NOT REQUIRED WRITTEN BACK				914855		914855
841001	OTHER INCOME			382154	9677365		9295211
841101	EXCHANGE RATE VARIATION (GAIN)			1498	1498		
841201	TOWNSHIP RECOVERIES			61550	521395		459845
841401	INTEREST FROM BENEFICIARY STATES-On a/c of Revision of tariff			55610315	177652441		122042126
841403	INTEREST ON UI CHARGES RECEIVABLE				2754		2754
841501	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSETS			5564	22400		16836
841702	LEASE RECOVERY				532459		532459
841703	ELECTRICITY RECOVERY				753		753
841706	CABLE CHARGES				515		515
841710	GUEST HOUSE RECOVERY			5400	221218		215818
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>			221090	4569420		4348330
860121	OTHER PRIOR PERIOD INCOMES			36000	36000		
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXECUTIVE)			44836311	1281	44835030	
900112	DEARNESS ALLOWANCE (EXECUTIVE)			45086528		45086528	
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			1095928	17146	1078782	
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			2671219		2671219	
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXECUTIVE)			299480		299480	
900123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			5772774	18200	5754574	
900127	HONORARIUM (EXECUTIVE)			7400		7400	
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)			4049484		4049484	
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			13445419		13445419	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			2342681	35200	2307481	
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)			2058988		2058988	
900141	DEARNESS ALLOWANCE (SUPERVISOR)			2074225		2074225	
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			157174		157174	
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			129058		129058	
900158	EARNED LEAVE ENCASHMENT (SUPERVISOR)			3440262	702197	2738065	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			959190	543283	415907	
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			66187		66187	
900163	HPL ENCASHMENT (SUPERVISOR)			1381892	49601	1332291	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)			47350912	14605	47336307	
900167	DEARNESS ALLOWANCE (WORKMEN)			48216536	14327	48202209	
900169	HOUSE RENT ALLOWANCE (WORKMEN)			3042907		3042907	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			2789213	857	2788356	
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)			117940		117940	
900181	ELECTRICITY SUBSIDY (WORKMEN)			170		170	
900183	HONORARIUM (WORKMEN)			15500		15500	
900184	EARNED LEAVE ENCASHMENT (WORKMEN)			8743948	341587	8402361	
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			11577425		11577425	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			175240		175240	
900191	HPL ENCASHMENT (WORKMEN)			4541527	1325995	3215532	
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			4754016		4754016	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			9024536		9024536	
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)			1321250		1321250	
900213	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (EXECUTIVE)			65824		65824	
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			11909213		11909213	
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			464614		464614	
900241	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (SUPERVISOR)			21250		21250	
900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			562792		562792	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN )			9247376		9247376	
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)			1701519		1701519	
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			12662854		12662854	
900261	PF ADMINISTRATION CHARGES			299346		299346	
900262	EQUITY DEPOSIT LINKED INSURANCE			1999		1999	
900266	GRATUITY ACTUARIAL VALUATION EXPENSES			2171064		2171064	
900402	LEAVE TRAVEL CONCESSION TAXABLE			5020		5020	
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			1402809	4950	1397859	
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			2535333		2535333	
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			2234088	120621	2113467	
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			104670		104670	
900415	MEDICAL REIMBURSEMENT OUTDOOR RETIRED EMPLOYEE (TAXABLE)			258318	218094	40224	
900416	MEDICAL REIMBURSEMENT INDOOR RETIRED EMPLOYEE (TAXABLE)			138062	138062		
900417	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR (NON TAXABLE)			420581	311446	109135	
900418	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON TAXABLE)			676262	600058	76204	
900426	BAGGAGE ALLOWANCE ON RETIREMENT			251692	126000	125692	
900427	AWARDS TO EMPLOYEES			12650		12650	
900428	NEW YEAR/OTHER GIFTS TO STAFF			195200		195200	
900430	COST OF MEDICINES/APPLIANCES ETC			519576	243460	276116	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)			574500		574500	
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			21675		21675	
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			637875		637875	
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			11216198		11216198	



Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			155000	55000	100000	
900454	MEMENTO ON RETIREMENT ACTUARIAL VALUATION EXPENSE			5000	5000		
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			1734389		1734389	
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			2801910		2801910	
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			685622		685622	
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			1034863		1034863	
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			1880855		1880855	
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			1031244		1031244	
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			596724		596724	
900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE			823731		823731	
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE			714489		714489	
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE			1282804		1282804	
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE			410750		410750	
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE			605807		605807	
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE			1296385		1296385	
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE			74071		74071	
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			95429		95429	
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE			3982511		3982511	
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE			598482	1353	597129	
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE			65360		65360	
900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE			69053		69053	
900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE			12342		12342	
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC			172488		172488	
900656	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION			66363		66363	
900658	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION			74827		74827	
900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE			109186		109186	
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			67944		67944	
900661	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE			45731		45731	
900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			80664		80664	
900663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY			84405		84405	
900664	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE			1473		1473	
900665	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS			62085		62085	
900666	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE			9152		9152	
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE			2158462	1429	2157033	
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE			1826978	714	1826264	
900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE			498859		498859	
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE			983238		983238	
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC			4632526	1714	4630812	
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION			1803301	1428	1801873	
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES			106129		106129	
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION			581295		581295	
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE			1361435		1361435	
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			440283		440283	
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE			1575255	1428	1573827	
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			2167865		2167865	
900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY			1153491		1153491	
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE			49592		49592	
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			1228732		1228732	
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			224700		224700	
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE			88401		88401	
900693	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-OTHER ALLOWANCES			2820		2820	
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			82723800	161430	82562370	
920102	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL			717837	108614	609223	



Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
920103	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM-OTHERS			968468		968468	
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHERS			1840963	419423	1421540	
920201	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING			485761		485761	
920202	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- POWER PLANT BUILDING			21258566	6862262	14396304	
920204	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- ADMINISTRATIVE/ OFFICE BUILDING			67601	7132	60469	
920205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- ADMINISTRATIVE/ OFFICE BUILDING			1479769	878387	601382	
920210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- RESIDENTIAL BUILDING			866431		866431	
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- RESIDENTIAL BUILDING			9318007	3870212	5447795	
920212	REPAIR AND MAINTENANCE- OTHER EXPENSES-RESIDENTIAL BUILDING			43493		43493	
920213	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING			22245	1595	20650	
920214	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- OTHER BUILDING			1209914	946846	263068	
920215	REPAIR AND MAINTENANCE- OTHER EXPENSES-OTHER BUILDING			8991		8991	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			1768383	376067	1392316	
920217	REPAIR AND MAINTENANCE- HOSPITAL BUILDING			3054806	1552017	1502789	
920304	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR			239082		239082	
920305	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- DAM AND RESERVOIR			11414746	5585274	5829472	
920306	REPAIR AND MAINTENANCE- OTHER EXPENSES-DAM AND RESERVOIR			3200		3200	
920307	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WORKS			1608288	978268	630020	
920308	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- HYDRO MECHANICAL WORKS			9657605	3920426	5737179	
920310	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SYSTEM			1715		1715	
920311	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- WATER REGULATING SYSTEM			223152	70648	152504	
920312	REPAIR AND MAINTENANCE- OTHER EXPENSES-WATER REGULATING SYSTEM			17120		17120	
920401	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT			16408110	4173819	12234291	
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- GPM-MAIN POWER PLANT			9542789	3100426	6442363	
920403	REPAIR AND MAINTENANCE- OTHER EXPENSES-GPM-MAIN POWER PLANT			211825		211825	
920404	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLANT			62834		62834	
920501	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- CONSTRUCTION PLANT AND MACHINERY			156036	10985	145051	
920502	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- CONSTRUCTION PLANT AND MACHINERY			341046		341046	
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			289247	4500	284747	
920602	REPAIR AND MAINTENANCE DG SET-RESIDENTIAL			982902	881999	100903	
920604	REPAIR AND MAINTENANCE-COMPUTERS			336615	23085	313530	
920605	REPAIR AND MAINTENANCE- COMPUTER SOFTWARE & RELATED SERVICES			41695	15983	25712	
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			132067	115240	16827	
920614	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION			10113514	2017445	8096069	
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- ROAD, BRIDGES, CULVERTS			808852	777412	31440	
920710	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES			172322	40876	131446	
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- HEAVY VEHICLES			312584	61994	250590	
920712	REPAIR AND MAINTENANCE- OTHER EXPENSES-HEAVY VEHICLES			255445	144210	111235	
920713	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			108053		108053	
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY- LIGHT VEHICLE			1072		1072	
920715	REPAIR AND MAINTENANCE- OTHER EXPENSES-LIGHT VEHICLE OTHER THAN CAR/JEEP			280		280	
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			11998		11998	
920731	REPAIR AND MAINTENANCE-OTHERS			59365	58532	833	
920732	REPAIR AND MAINTENANCE-MATERIALS CONSUMED- CAR/JEEP			69063	19999	49064	
920733	REPAIR AND MAINTENANCE- OTHER EXPENSES-CAR/JEEP			6954		6954	
920821	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS			589207	589207		
921104	RENT-LAND /LEASE RENTAL			7623343	2808472	4814871	
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP			2876432	754647	2121785	
921108	HIRING OF VEHICLES-CAR/JEEP			21283312	6032195	15251117	
921201	RATES AND TAXES-VEHICLES			245004		245004	
921220	OTHER TAXES /DUTIES			175138		175138	
921310	INSURANCE PREMIUM- PLANT AND MACHINERY			114746		114746	
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP			147477		147477	
921313	INSURANCE- CONSTRUCTION EQUIPMENT			92856		92856	
921314	INSURANCE PREMIUM OF VEHICLES - CAR/JEEP			65760		65760	
921315	INSURANCE- FIDELITY			1124		1124	
921316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER			449		449	
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			48869496		48869496	
921401	SECURITY EXPENSES -CISF-RESIDENTIAL			40164878	16007246	24157632	
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL			3676070		3676070	
921403	SECURITY EXPENSES -CISF-OTHER THAN RESIDENTIAL			245044	132657	112387	
921404	SECURITY EXPENSES -OTHERS-OTHER THAN RESIDENTIAL			23786386	11880292	11906094	
921501	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)			810	810		



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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
921506	ELECTRICITY EXPENSES-OFFICE			8912466	3325517	5586949	
921507	ELECTRICITY EXPENSES-RESIDENTIAL			7539107	3199618	4339489	
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE & RESIDENTIAL			5515060		5515060	
921601	CONVEYANCE EXPENSES - OTHER THAN TRAINING			85836		85836	
921602	INLAND TRAVEL			704345	7810	696535	
921603	INLAND TRAVEL-TRAINING			305634	170	305464	
921611	TRANSFER TA EXPENSES			101055	2310	98745	
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES- OTHER THAN TRAINING			1174513	109996	1064517	
921613	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES- TRAINING			327514	1260	326254	
921614	CONVEYANCE EXPENSES- TRAINING			25765		25765	
921701	POL EXPENSE ON CARS/ JEEPS			337411	109858	227553	
921702	POL EXPENSE ON TRANSPORT VEHICLE			580676	133110	447566	
921703	POL EXPENSE ON HEAVY VEHICLE			691520	50788	640732	
921707	POL ON OTHERS			745542	745542		
922001	TELEX AND POSTAGE			38797	12061	26736	
922004	TELEPHONE CHARGES			2724084	1079081	1645003	
922006	SATELLITE COMMUNICATION EXPENSES			5691305	2662538	3028767	
922102	ADVERTISEMENT TENDERS			1600417	893421	706996	
922103	PUBLICITY NEWSPAPERS			195049	49671	145378	
922105	PUBLICITY SOUVENIRS			34000	10000	24000	
922108	MISC. PUBLIC RELATION			165758		165758	
922110	MOVIE MAKING			420090		420090	
922120	ADVERTISEMENT OTHERS			900		900	
922201	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FOREIGN CURRENCY			2900	2900		
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS- IN INDIAN RUPEES			26025		26025	
922401	PRINTING AND STATIONERY			1163698	16405	1147293	
922404	PRINTING AND BINDING OF REPORT			14135		14135	
922406	COMPUTER CONSUMABLES			580		580	
922501	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY			9900	9900		
922502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY			58695		58695	
922601	LEGAL EXPENSES			7840850	1753698	6087152	
922602	PAYMENT TO CONSULTANTS			936720	1	936719	
922608	PAYMENT TO INTERNAL AUDITORS			179222		179222	
923106	OTHER MATTERS			135000	135000		
923108	COST AUDIT FEES			69730	1030	68700	
923109	COST AUDITORS-OUT OF POCKET EXPENSES			26518		26518	
923801	EXCHANGE RATE VARIATION (LOSS)			5992990	3695911	2297079	
923902	EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT CONTROLLED BY COMPANY			8148947	1048947	7100000	
924001	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT			1300	1300		
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL			2785014		2785014	
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			6814404	3427396	3387008	
925011	TRAINING EXPENSES			3889569	1695989	2193580	
925013	EXPENSES ON DEPARTMENTAL MEETING			32682		32682	
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INDEPENDENCE/REPUBLIC DAY			353262		353262	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			37200		37200	
925020	MISCELLANEOUS EXPENSES			1935796	384375	1551421	
925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS			15930		15930	
925023	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE			29636		29636	
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC			5185018	1030680	4154338	
925029	EXP FOR REGULATED POWER			10366643		10366643	
925031	BRIEF CASE REIMBURSEMENT			19000		19000	
925103	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE			3000	3000		
925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT			547284	186318	360966	
925105	CSR & SD - WOMEN EMPOWERMENT/SENIOR CITIZEN EXPENDITURE			1966	1966		
925107	CSR & SD - ART & CULTURE EXPENDITURE			87612		87612	
925109	CSR & SD - SPORTS			39780		39780	
925112	CSR & SD - RURAL DEVELOPMENT EXPENDITURE			2153175	1657060	496115	
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>			18845420	954050	17891370	
930122	DEPRECIATION -LAND/RIGHT TO USE			6448848		6448848	
930201	DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES			11694715		11694715	
930301	DEPRECIATION -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			26176788		26176788	
930303	DEPRECIATION -BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT			8688948		8688948	
930304	DEPRECIATION -OFFICE BUILDINGS-PERMANENT			111240		111240	
930321	DEPRECIATION -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)			4440680	40721	4399959	
930601	DEPRECIATION -HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)			684875340		684875340	
930701	DEPRECIATION -GENERATING PLANT AND MACHINERY			261587167		261587167	
930801	DEPRECIATION -PLANT AND MACHINERY-SUB STATION			342842		342842	
930901	DEPRECIATION -TRANSMISSION LINES			519828		519828	
931001	DEPRECIATION -PLANT AND MACHINERY-OTHERS			817775		817775	
931101	DEPRECIATION -CONSTRUCTION PLANT AND EQUIPMENT			407204		407204	
931201	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE - PLANT			490227		490227	
931202	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE - OTHER			158064		158064	
931501	DEPRECIATION -VEHICLES OTHER THAN MOTOR CAR/JEEP			1088405	31632	1056773	
931502	DEPRECIATION -MOTOR CAR/JEEP			217404		217404	
931601	DEPRECIATION -AIRCRAFT/BOATS			6879		6879	
931701	DEPRECIATION -FURNITURE, FIXTURES AND EQUIPMENT			681249		681249	
931801	DEPRECIATION -COMPUTERS			903800		903800	
931901	DEPRECIATION -COMMUNICATION EQUIPMENTS			139524		139524	
932001	DEPRECIATION -OFFICE EQUIPMENTS			480799		480799	
932201	DEPRECIATION -AMORTISATION OF INTANGIBLE ASSETS				5		5



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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
932501	DEPRECIATION -OTHER ASSETS			920043		920043	
932801	DEPRECIATION -FIXED ASSETS OF MINOR VALUE >750<5000			277471		277471	
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>			4403380		4403380	
940205	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS			457672491	13836876	443835615	
940206	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS			55385526	151637	55233889	
940401	INTEREST ON TERM LOAN			427451229	261949	427189280	
941006	BOND EXPENSES -LISTING FEES			21535		21535	
941101	REBATE TO CUSTOMERS			7192278		7192278	
941501	LC CHARGES- INDIAN CURRENCY			161212		161212	
941503	OTHER BANK CHARGES- INDIAN CURRENCY			35890	1061	34829	
941601	INTEREST TO BENEFICIARY STATES			733251	366625	366626	
942002	OTHER FINANCE CHARGES			2350786	34077	2316709	
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			8920	770	8150	
950425	PRIOR PERIOD EXPENSES -DEPRECIATION				5069146		5069146
950450	PRIOR PERIOD EXPENSES -OTHERS			9738533	75508	9663025	
950906	FIXED ASSETS WRITTEN OFF			143902	95255	48647	
959998	PRIOR PERIOD ADJUSTMENTS (NET) <CORPORATE/REGIONAL OFFICE>			18882	39482		20600
Total		29220169502	29220169502	12177983222	12177983222	35152286587	35152286587





**NHPC LIMITED**

(A GOVT. OF INDIA ENTERPRISE)

**CHAMERA –III POWER STATION**

DHARWALA, DISTT. CHAMBA (H.P) – 176121

**BALANCE SHEET AS ON**

**31<sup>st</sup> MARCH 20**

## Annexure: VIII

### COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFO CERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Name of Project : Chamera-III Power Station

a. We have reviewed financial results for the period ended 31.03.2017 of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief:

i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office”

ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31.03.2017 which are fraudulent, illegal or violative of the Company's Code of Conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the auditors and management

i. Significant changes in internal control over financial reporting during the period ended 31.03.2017

ii. Significant changes in accounting policies during the period ended 31.03.2017 and that the same have been disclosed in the notes to the financial results; and

iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Signature of Head of Project

Place: Chamba

Date: 24 .04.2017



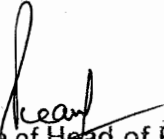
Signature of Head of Finance

Annexure: VII

Management's Responsibility Statement for preparation of Director's  
Responsibility Statement

This is to certify that the Annual Accounts of **Chamera-III Power Station** for the Financial year 2016-17 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

- i) That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) That the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) That the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
- iv) That the accounts are prepared on going concern basis.
- v) That management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) That the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.



Signature of Head of Project



Signature of Head of Finance

Place: Chamba

Date: 21.04.2017



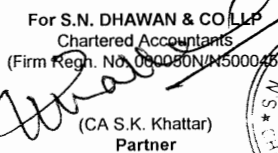
**BALANCE SHEET AS AT 31ST MARCH, 2017**

(Amount in ₹)

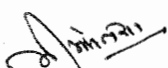
PARTICULARS	Note No.	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
<b>ASSETS</b>				
<b>(1) NON-CURRENT ASSETS</b>				
a) Property Plant & Equipment	2.1	14,85,53,25,910	15,76,96,29,919	16,81,58,67,456
b) Capital Work In Progress	2.2	6,95,41,723	7,07,64,995	7,61,48,096
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	16,24,30,795	16,88,78,167	17,53,27,020
<b>e) Financial Assets</b>				
i) Investments	3.1	-	-	-
ii) Loans	3.2	-	2,22,01,192	1,87,51,994
iii) Others	3.3	-	-	-
f) Other Non Current Assets	4	28,71,80,912	8,26,66,581	3,52,91,368
<b>(2) CURRENT ASSETS</b>				
a) Inventories	5	6,09,48,774	6,16,20,694	3,29,94,502
<b>b) Financial Assets</b>				
i) Investments	6	-	-	-
ii) Trade Receivables	7	-	-	-
iii) Cash & Cash Equivalents	8	79,008	77,765	2,04,899
iv) Bank balances	9	-	-	-
v) Loans	10	-	1,07,13,555	1,07,98,481
vi) Others	11	15,52,684	15,41,265	15,75,211
c) Current Tax Assets (Net)	12	-	-	-
d) Other Current Assets	13	10,93,21,918	11,31,56,268	10,55,43,992
<b>TOTAL ASSETS</b>		<b>15,54,63,81,724</b>	<b>16,30,12,50,401</b>	<b>17,27,25,03,019</b>
<b>(3) Regulatory Deferral Account Debit Balances</b>				
	14	-	-	-
<b>TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES</b>		<b>15,54,63,81,724</b>	<b>16,30,12,50,401</b>	<b>17,27,25,03,019</b>
<b>EQUITY AND LIABILITIES</b>				
<b>(1) EQUITY</b>				
(a) Equity Share Capital	15.1	-	-	-
(b) Other Equity	15.2	1,22,86,01,407	1,77,70,06,108	2,57,84,02,965
<b>(2) LIABILITIES</b>				
<b>NON-CURRENT LIABILITIES</b>				
<b>a) Financial Liabilities</b>				
i) Borrowings	16.1	-	-	-
ii) Trade Payables				
Total outstanding dues of micro enterprises and small enterprises				
Total outstanding dues of Creditors other than micro enterprises and small enterprises				
iii) Other financial liabilities	16.2	12,08,297	2,43,832	2,95,413
b) Provisions	17	1,39,88,717	1,37,09,894	1,24,67,121
c) Deferred Tax Liabilities (Net)	18	-	-	-
d) Other non-current Liabilities	19	-	-	-
<b>(3) CURRENT LIABILITIES</b>				
<b>Financial Liabilities</b>				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		65,869	2,14,836	5,72,794
Total outstanding dues of Creditors other than micro enterprises and small enterprises		6,26,52,068	2,14,26,729	1,86,35,620
ii) Other financial liabilities	20.2	15,29,98,510	15,74,48,514	15,98,80,215
b) Other Current Liabilities	21	70,24,632	48,19,529	33,50,818
c) Provisions	22	17,50,49,608	16,45,95,876	17,55,90,686
d) Current Tax Liabilities (Net)	23	-	-	-
<b>(4) FUND FROM C.O.</b>				
	15.3	13,90,47,92,616	14,16,17,85,083	14,32,33,07,387
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>15,54,63,81,724</b>	<b>16,30,12,50,401</b>	<b>17,27,25,03,019</b>

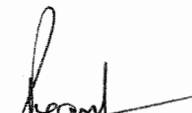
Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34
Disclosure on First time adoption of IND AS	35

Note 1 to 35 form integral part of the Accounts  
CHAMERA-III POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For S.N. DHAWAN & CO LLP  
Chartered Accountants  
(Firm Regn. No. 060080N/IN500045)  
  
(CA S.K. Khattar)  
Partner  
M.No.084993



  
Bhim Sain Khurana  
Head of Finance

  
Prashant Rauti  
Head of Project

Place: -  
Date: -

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**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2017**

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2017	For the Year ended 31st March, 2016
<b>INCOME</b>			
i) Revenue from Operations	24	3,61,36,51,767	4,34,57,34,230
ii) Other Income	25	35,68,19,146	3,33,44,352
<b>TOTAL INCOME</b>		<b>3,97,04,70,913</b>	<b>4,37,90,78,582</b>
<b>EXPENSES</b>			
i) Generation and Other Expenses	26	35,72,62,848	26,12,50,500
ii) Employee Benefits Expense	27	58,88,56,525	44,68,07,769
iii) Finance Cost	28	82,74,73,347	93,00,98,808
iv) Depreciation & Amortization Expense	29	1,01,96,00,040	1,01,64,72,992
<b>TOTAL EXPENSES</b>		<b>2,79,31,92,760</b>	<b>2,65,46,30,069</b>
Profit before Exceptional items, Rate Regulated Activities and Tax		<b>1,17,72,78,153</b>	<b>1,72,44,48,513</b>
Exceptional items		-	-
<b>PROFIT BEFORE TAX</b>		<b>1,17,72,78,153</b>	<b>1,72,44,48,513</b>
Tax Expenses	30	-	-
i) Current Tax		-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
<b>PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES</b>		<b>1,17,72,78,153</b>	<b>1,72,44,48,513</b>
Movement in Regulatory Deferral Account Balances	31	-	-
Impact of Tax on Regulatory Deferral Accounts		-	-
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
<b>PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.</b>		<b>1,17,72,78,153</b>	<b>1,72,44,48,513</b>
Profit for the year from continuing operations (A)		<b>1,17,72,78,153</b>	<b>1,72,44,48,513</b>
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>(i) Items that will not be reclassified to profit or loss</b>			
- Remeasurements of the defined benefit plans		(51,47,082)	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-
- Equity Investment		-	-
Less: Income Tax on Equity Investment		-	-
<b>(ii) Items that will be reclassified to profit or loss</b>			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Other Comprehensive Income (B)=(i+ii)		(51,47,082)	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)</b>		<b>1,17,21,31,071</b>	<b>1,72,44,48,513</b>

Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)  
 Basic & Diluted  
 Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)  
 Basic & Diluted

**Significant Accounting Policies**

Expenditure attributable to construction (EAC) during the year forming part of capital work in progress 32  
 Disclosure on Financial Instruments and Risk Management 33  
 Other Explanatory Notes to Accounts 34  
 Disclosure on First time adoption of IND AS 35

Note 1 to 35 form integral part of the Accounts

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

For S.N. DHAWAN & CO LLP  
 Chartered Accountants  
 (Firm Regn. No. 000160/MA/50004)

(CA S.K. Khattar)  
 Partner  
 M.No.084993



Bhim Sain Khurana  
 Head of Finance

Prashant Kadi  
 Head of Project



Place: -  
 Date: -

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## NOTE NO. 1: SIGNIFICANT ACCOUNTING POLICIES AND COMPANY INFORMATION

### (i) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares. The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LTD., NHPC Office Complex, Sector-33, Faridabad, Haryana -121003. The Company is primarily involved in the generation and sale of bulk power to State Power Utilities. Other business includes providing consultancy and project management & supervision.

### (ii) Basis of preparation

#### (a) Statement of Compliance

These financial statements are prepared on accrual basis of accounting in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable. These are the Company's first Ind AS financial statements and Ind AS 101 'First Time Adoption of Indian Accounting Standards', has been applied.

For all the periods upto and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

These financial statements are the first financial statements of the company under Ind AS. Refer note 35 for an explanation of how the transition from previous GAAP to Ind AS has affected the company's financial position, financial performance and cash flows.

#### (b) Basis of Measurement

The financial statements have been prepared on accrual basis of accounting under historical cost convention, except for following financial assets and financial liabilities which are measured at fair value:

- Certain financial assets and liabilities measured at fair value.
- Plan assets of defined employee benefit plans.

The methods used to measure fair values are discussed further in note 33.

#### (c) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded to the nearest crores (upto two decimals) for the company. However at Unit level, figures are presented in rupees.

#### (d) Use of estimates and management judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures including contingent assets and liabilities at the balance sheet date. The estimates and management's judgements are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

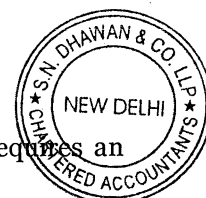
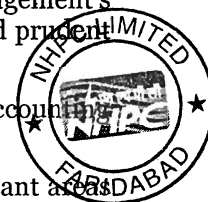
Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

#### Critical judgements in applying accounting policies

- Determining whether an arrangement contains a lease

Appendix C, Ind AS 17 'Determining whether an arrangement contains a lease' requires an assessment of whether:



-fulfilment of the arrangement is dependent on the use of a specific asset or assets (the asset); and

-the arrangement conveys a right to use the asset.

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

The Company enters into power purchase agreements with beneficiaries. Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amount to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance income so as to achieve a constant rate on the Lease Receivable outstanding.

In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue on a straight-line basis over the lease term. The respective leased assets are included in the balance sheet based on their nature.

### **Key sources of estimation of uncertainty**

#### **i) Useful life of property, plant and equipment**

The estimated useful life of property, plant and equipment is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Useful life of the assets of the generation of electricity business is determined by the CERC Tariff Regulations in accordance with Schedule II of the Companies Act, 2013.

#### **ii) Recoverable amount of property, plant and equipment**

The recoverable amount of plant and equipment is based on estimates and assumptions regarding in particular the expected market outlook and future cash flows associated with the power plants. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount and could result in impairment.

#### **iii) Post-retirement benefit plans**

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increases and the inflation rate. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have a material impact on the resulting calculations.

#### **iv) Revenues**

The Company records revenue from sale of power based on Tariff rates approved by the CERC, as per the principles of Ind AS 18. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

#### **v) Provisions and contingencies**

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events has been made on the basis of best judgement by management regarding the probability of exposure to potential outflow of economic resources. Such estimation can change following unforeseeable developments.



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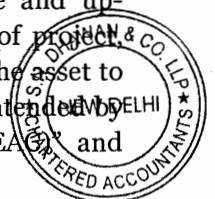
iii) **SIGNIFICANT ACCOUNTING POLICIES-** A summary of the significant accounting policies applied in the preparation of financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

#### 1.0 Property, plant and equipment (PPE)

- a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.
- c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.
- d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.
- e) After initial recognition, Property, Plant & Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.
- f) Payments made/ liabilities created provisionally towards compensation, rehabilitation and other expenses relatable to land in possession are treated as cost of land.
- g) Assets over which the Company has control, though created on land not belonging to the company are included under Property, Plant & Equipment.
- h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant & Equipment are capitalized.
- i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of the inventory.
- j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.
- k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

#### 2.0 Capital work in Progress

- a) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.
- b) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and



subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

- c) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under "Expenditure Attributable to Construction" and carried under "Capital Work in Progress" and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to Profit or Loss.

### 3.0 Investment Property

Upto March 31, 2015, Investment Property were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are carried at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

Transfers to or from investment property is made when and only when there is a change in use.

### 4.0 Intangible Assets

- a) Upto March 31, 2015, Intangible assets were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.
- c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.
- d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.
- e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

### 5.0 Foreign Currency Transactions

- a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.
- b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress. Exchange differences on monetary items related to acquisition of fixed assets entered upto 31<sup>st</sup> March 2016 are adjusted to the carrying cost of fixed assets/ Capital Work-in-Progress for projects under construction.



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- c) Exchange differences arising on translation or settlement of monetary items entered into on or after 01.04.2016 are recognised as income or expenses in the period in which they arise in Profit or Loss.
- d) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

#### 6.0 Regulatory Deferral Account Balances

- a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Profit or Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by Central Electricity Regulatory Commission (CERC), the regulator, to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as a Regulatory Asset and corresponding Regulatory Income is recognised, as per IND AS 114, Regulatory Deferral Accounts, if it fulfils the conditions for such recognition laid down in the ibid Standard. On commissioning of the Project, such regulatory deferral account balances are amortized/ liquidated in proportion to depreciation recovered through tariff in relation to such balances.
- b) Exchange differences arising on translation or settlement of monetary items entered into on or after 01.04.2016 recognized in the Statement of Profit & Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory deferral account balances'. Regulatory deferral accounts balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- c) Regulatory deferral account balances are evaluated at the end of each year to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the regulatory deferral balances are derecognised.
- d) Regulatory deferral account balances are tested for impairment at the end of each year.

#### 7.0 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

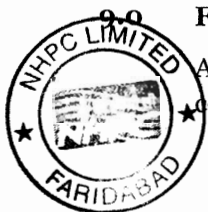
Financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

#### 8.0 Investments in subsidiaries and joint ventures

Investments in equity shares of subsidiaries and joint ventures are carried at cost.

##### Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial assets or to exchange financial asset or



financial liability under condition that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise cash and cash equivalents, Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

#### a) Classification

The Company classifies its financial assets in the following categories:

- at amortised cost,
- at fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

- (a) the entity's business model for managing the financial assets and
- (b) the contractual cash flow characteristics of the financial asset.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

#### b) Initial recognition and measurement

All financial assets except trade receivables are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

The company measures the trade receivables at their transaction price, if the trade receivables do not contain a significant financing component.

#### c) Subsequent measurement

##### Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- ii) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss.

##### Debt instrument at FVTOCI

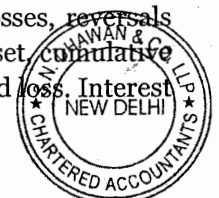
A 'debt instrument' is classified as at the FVTOCI if both the following criteria are met:

- i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- ii) The asset's contractual cash flows represent SPPI

Debt instruments at fair value through other comprehensive income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss.



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income from these financial assets is included in other income using the effective interest rate method.

#### **Equity investments:**

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified as at fair value through profit or loss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to profit or loss. However, the Company may transfer the cumulative gain or loss within equity. Dividends from such investments are recognised in profit or loss as other income when the group's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the P&L.

#### **d) Derecognition**

A financial asset is derecognised only when:

- i) The company has transferred the rights to receive cash flows from the financial asset, or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the company has not retained control of the financial asset. Where the company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

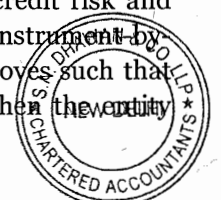
#### **e) Impairment of financial assets**

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

- i) Financial assets that are debt instruments, and are measured at amortised cost.
- ii) Financial assets that are debt instruments and are measured as at FVTOCI
- iii) Contract Assets under Ind AS 11, Construction Contracts
- iv) Lease Receivables under Ind AS 17, Leases.
- v) Trade Receivables under Ind AS 18, Revenue.

The company follows 'simplified approach' permitted under Ind As 109, "Financial Instruments" for recognition of impairment loss allowance on trade receivables, contract assets and lease receivables resulting from transactions within the scope of Ind AS 11, Ind AS 17 and Ind AS 18, which requires expected life time losses to be recognised from initial recognition of the receivables.

For recognition of impairment loss on other financial assets, the company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the company assesses the credit risk characteristics on instrument by instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity



reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in profit or loss.

#### 10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipments and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

#### 11.0 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

#### 12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

##### a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable to the issue of financial liabilities. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in profit or loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

##### b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

##### c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

##### d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.



### 13.0 Government Grants

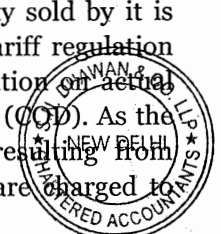
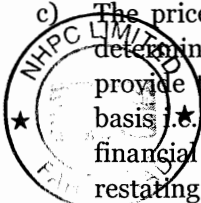
- a) Grants in the form of non-monetary assets such as land and other resources are recognised at fair value and presented as deferred income which is recognized in the Profit and Loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset.
- b) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

### 14.0 Provisions, Contingent Liabilities and Contingent Assets

- a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the statement of profit and loss or in the carrying amount of an asset if another standard permits such inclusion.
- b) If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.
- c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.
- d) Contingent assets are disclosed in the financial statements on the basis of judgment of management when inflow of economic benefits is probable.

### 15.0 Revenue Recognition and Other Income

- a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.
- b) Revenue from the sale of power is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.
- c) The price which the Company can charge from its customer for the electricity sold by it is determined by CERC in accordance with CERC tariff regulations. The ibid tariff regulation provide that generating company can recover the foreign exchange rate variation on actual basis i.e. when foreign currency loan is repaid after commercial operation date (COD). As the financial statements are prepared on accrual basis, exchange difference resulting from restating long term foreign currency monetary items on the reporting date are charged to



statement of profit and loss. Prior to 01.04.2016, right/obligation of recovery/payment of the same on actual basis arising out of CERC tariff regulations is recognized through deferred foreign currency fluctuation recoverable/payable account and adjusted from the year in which the same is recovered/ paid. Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per the CERC Tariff Regulations are accounted as 'Regulatory deferral account balances' and adjusted from the year in which the same is recovered/paid. Accordingly, there is no impact on the profit or loss of the period.

- d) Recovery towards deferred tax items recognized till March 2009 are accounted for when the same materialises as current tax.
- e) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.
- f) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.
- g) Advance Against Depreciation (AAD) considered as deferred income up to 31<sup>st</sup> March 2009 is included in sales on straight line basis over the balance useful life after 31<sup>st</sup> March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.
- h) Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".
- i) Dividend income is recognized when right to receive the same is established.
- j) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.
- k) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

## 16.0 Employee Benefits

### i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

### ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss or included in the carrying amount of an asset if another standard permits such inclusion in the periods during which services are rendered.



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employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and contribution to Social Security Scheme are accounted as defined contribution plan.

### iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's gratuity scheme, Retired Employees Health Scheme (REHS), provident fund scheme, allowance on retirement/death and memento on superannuation to employees are in the nature of defined benefit plans.

The liability or asset recognised in the balance sheet in respect of gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

### iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Contributions to the scheme and actuarial gains or losses are recognised in profit or loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

### v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to profit or loss in the year of incurrence of such expenses.

## 17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.



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Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying assets for their intended use are complete.

## 18.0 Depreciation and amortization

- a) Depreciation on additions to /deductions from Property, Plant & Equipment during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- b) Depreciation on Property, Plant & Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.
- c) i) Depreciation on Property, Plant & Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.  
ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.
- d) Depreciation in respect of following items of PPE is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
  - (i) Construction Plant & Machinery
  - (ii) Computer & Peripherals
- e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.
- f) Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.
- g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.
- h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.
- i) Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.
- j) Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.
- k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.
- l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.
- m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.
- n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.



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- o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

#### 19.0 Impairment of non-financial assets other than inventories

- a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the profit or loss.
- b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.
- c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to Statement of Profit and Loss in the year in which such decision is taken.
- d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.
- e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

#### 20.0 Income Taxes

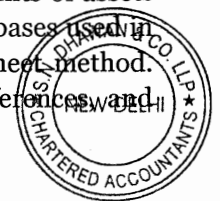
Income tax expense comprises current and deferred tax. Tax is recognised in the profit or loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

##### a) Current tax

- i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws enacted or substantively enacted at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).
- ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

##### b) Deferred tax

- i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences and



deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

- ii) The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.
- iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.
- iv) Deferred tax is recognised in profit or loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.
- v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.
- vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

#### **21.0 Compensation from third parties**

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in profit or loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for in the year of acceptance.

#### **22.0 Segment Reporting**

- a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.
- b) Electricity generation is the principal business activity of the company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.
- c) The company is having a single geographical segment as all its Power Stations are located within the Country.

#### **23.0 Leases**

a) Company as a Lessee:

- i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally



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capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

- ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amounts to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

- i. For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance income so as to achieve a constant rate on the Lease Receivable outstanding.
- ii. In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the balance sheet based on their nature and depreciated over its economic life.

## 24.0 Statement of Cash Flows

### a) Cash and Cash equivalent:

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

- b) Statement of cash flows is prepared in accordance with the indirect method prescribed in the relevant Accounting Standard.

## 25.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

### a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

### b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

- c) Deferred tax assets and liabilities are classified as non-current assets and liabilities



**26.0 Miscellaneous**

- a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.
- b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

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Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK		
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land – Freehold	41850589	0	0	0	0	0	41850589	0	0	0	0	41850589	41850589
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	299193758	0	1520366	0	0	0	300714124	44532180	11767692	0	56299872	244414252	254661578
iv)	Buildings	1188511813	0	0	0	45744	38192	1188504261	161931243	39513564	0	201444807	987059454	1026580570
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)	12971123748	0	69991465	0	0	0	13041115213	2578320007	686839444	0	3265159451	9775955762	10392803741
vii)	Generating Plant and machinery	4941547348	0	3311447	0	167970	-715815	4943975010	978607582	259140060	0	1237747642	3706227368	3962939766
viii)	Plant and machinery Sub station	8839025	0	0	0	0	0	8839025	755637	468144	0	1223781	7615244	8083388
ix)	Plant and machinery Transmission lines	8780558	0	0	0	0	0	8780558	1782173	519828	0	2302001	6478557	6998385
x)	Plant and machinery Others	15256426	0	0	0	0	0	15256426	2553494	831228	0	3384722	11871704	12702932
xi)	Construction Equipment	5917341	0	7582496	0	0	0	13499837	2186467	670501	0	2856968	10642869	3730874
xii)	Water Supply System/Drainage and Sewerage	17529710	0	1881402	0	0	0	19411112	2427674	662883	0	3090557	16320555	15102036
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	14439585	0	2071755	0	0	0	16511340	3099334	1385892	0	4485226	12026114	11340251
xv)	Aircraft/ Boats	787500	0	0	0	0	0	787500	6879	74808	0	81687	705813	780621
xvi)	Furniture and fixture	10848450	0	126982	0	0	0	10975432	2394190	764612	0	3158802	7816630	8454260
xvii)	Computers	11946951	73380	320040	0	69236	0	12271135	10226967	388519	-29119	10586367	1684768	1719984
xviii)	Communication Equipment	1389731	0	0	0	841524	0	548207	523600	132026	-398173	257453	290754	866131
xix)	Office Equipments	6947862	0	0	0	20909	0	6926953	1663848	536669	-8573	2191944	4735009	5284014
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	18629368	0	5475654	0	143439	0	23961583	2901249	1433065	-430	4333884	19627699	15728119
xxii)	Tangible Assets of minor value >750 and < Rs. 5000	1892977	0	346097	0	40888	0	2198186	1890297	345633	-40513	2195417	2769	2680
	<b>Total</b>	<b>19565432740</b>	<b>73380</b>	<b>92627704</b>	<b>0</b>	<b>1329710</b>	<b>-677623</b>	<b>19566126491</b>	<b>3795802821</b>	<b>1005474568</b>	<b>-476808</b>	<b>4800800581</b>	<b>14855325910</b>	<b>15769629919</b>
	<b>Previous year</b>	<b>19611827422</b>	<b>1187286</b>	<b>51664845</b>	<b>0</b>	<b>99962628</b>	<b>715815</b>	<b>19565432740</b>	<b>2795959966</b>	<b>1004966139</b>	<b>-5123284</b>	<b>3795802821</b>	<b>15769629919</b>	<b>16815867456</b>

**Explanatory Note: -**

1) Title deeds/title in respect of freehold land amounting to Rs.0.84 Crs. (Previous year Rs. 0.84 Crs. ) covering an area of 0.2307 hectare (Previous year 0.2307 hectare) and lease deeds in respect of leasehold land amounting to Rs. NIL (Previous year Rs. NIL ) covering an area of NIL hectare (Previous year NIL hectare) are yet to be executed/passed.

2) Land - Leasehold includes ..... hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ` 1/- (Applicable for Subansari Lower Project only)

3) Freehold Land includes eight hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of ` 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL.

4) Underground works amounting to Rs. 1900.99 Crores (Previous Year Rs. 1900.99 Crores ), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections.

6) Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, Uri II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation.

7) Refer Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. (For Corporate Office)



8) Foreign Exchange Rate Variation included in Adjustments to assets are as follows:-  
(Amount in ₹)

Class of Assets	For the year ended on 31.03.2017	For the year ended on 31.03.2016
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machinery		
Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		





Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 31st March, 2017
i)	Roads and Bridges	-				-
ii)	Buildings	292500				292500
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	68426450	69832703		70131503	68127650
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-	1121573			1121573
xi)	Other assets awaiting installation	2046045	17951726		19997771	-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	<b>Sub total (a)</b>	<b>70764995</b>	<b>88906002</b>	<b>-</b>	<b>90129274</b>	<b>69541723</b>
	<b>* For addition during the period refer Note No. 32</b>					
	<b>Construction Stores</b> <b>(for valuation refer Accounting Policy no.10)</b>	-			-	-
	Less : Provisions for construction stores	-			-	-
	<b>Sub total (b)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
	<b>TOTAL</b>	<b>70764995</b>	<b>88906002</b>	<b>-</b>	<b>90129274</b>	<b>69541723</b>
	Previous year	76148096	24119210	(95000)	29407311	70764995

**Explanatory Note: -**

- 1) Expenditure attributable to construction (EAC) includes Rs.NIL (Corresponding previous period Rs. NIL) towards borrowing cost capitalised during the period. - Only for construction projects.
- 2) Underground Works amounting to ` NIL (Previous Year `NIL) created on Land - Right to use, are included under respective heads of CWIP.
- 3) 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.

Head of Project



Head of Finance



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## NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year													

## i) Amounts recognised in profit or loss for investment property

Rs.

Rental income	-
Direct operating expenses from property that generated rental income	-
Direct operating expenses from property that did not generate rental income	-

## (ii) Fair Value of investment property

(iii) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

## (iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

## NOTE NO. 2.4 Other Intangible Assets

0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land- Right to Use	193079261	0	0	0	0	0	193079261	24201094	6448848	0	30649942	162429319	168878167
ii)	Computer Software	366720	2215	0	0	0	0	368935	366720	739	0	367459	1476	0
	Total	193445981	2215	0	0	0	0	193448196	24567814	6449587	0	31017401	162430795	168878167
	Previous year	193445981	0	0	0	0	0	193445981	18118961	6448853		24567814	168878167	175327020



Annexure to Note 2.1 & 2.4 as at  
31.03.2017

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

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.)
	ROADS	410201	1520366
	DAMS AND BARRAGES	410601	69991465
	CAPITAL SPARES-GENERATING PL	410714	3311447
	EXCAVATORS	411101	2165923
	PUMPS	411112	1964630
	WELDING SETS	411114	386560
	AIR COMPRESSORS	411115	2888668
	DRILLING EQUIPMENT	411116	176715
	SEWERAGE AND EFFLUENT DISPO	411202	1881402
	CARS	411501	74238
	BUSES	411507	1929100
	TRUCKS/TANKERS	411508	68417
	FURNITURE-FIXTURES-OFFICE	411701	57099
	FURNITURE-FIXTURES-FIELD HOST	411707	69883
	COMPUTERS	411801	320040
	MISC. ASSETS/EQUIPMENTS	412503	5475654
	FIXED ASSETS OF MINOR VALUE >	412801	346097
	<b>Total</b>		<b>92627704</b>

0

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

Sl. No	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
	<b>Total</b>		0			

1.3 Addition on account of inter unit transfers

Sl. No	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	COMPUTERS	411801	73380	SUBANSIRI LOWER PROJECT	115	Q4-1
	INTANGIBLE ASSETS-COMPUTER S	412201	2215	CORPORATE OFFICER	100	Q4-58
	<b>Total</b>		<b>75595</b>			



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2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
	BUILDINGS-OTHERS	410328	7552
	BUILDINGS-OTHERS	410328	38192
	MAIN GENERATING EQUIPMENT	410701	21810
	CAPITAL SPARES-GENERATING PL.	410714	146160
	COMPUTERS	411801	12927
	PRINTERS	411803	56309
	INTERIOR COMMUNICATION EQUIP	411903	841524
	CLUB EQUIPMENTS	412006	10426
	TRANSIT HOSTEL/GUEST HOUSE E.	412007	10483
	TELEVISIONS/MUSIC SYSTEMS OTH	412501	21714
	MISC. ASSETS/EQUIPMENTS	412503	121725
	FIXED ASSETS OF MINOR VALUE >	412801	40888
	<b>Total</b>		<b>1329710</b>

2.2 Deduction on account of others (Transfer out to Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	<b>Total</b>		<b>0</b>			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	<b>Total</b>		<b>0</b>			

3. Addition / Deduction of Fixed assets on account of Adjustments (FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction)
	Capital Spares - Generating Plant and	410714	-715815
	BUILDINGS-OTHERS	410328	38192
	<b>Total</b>		<b>-677623</b>



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Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK		
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	87256637	0	18626189	0	64032237	0	41850589	0	0	0	0	41850589	87256637
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	296822264	0	2370994	0	0	0	299193758	32837465	11694715	0	44532180	254661578	263985299
iv)	Buildings	1179168252	0	9381756	0	38195	0	1188511813	122554308	39376935	0	161931243	1026580570	1056613944
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)	12971123748	0	0	0	0	0	12971123748	1893444667	684875340	0	2578320007	10392803741	11077679081
vii)	Generating Plant and machinery	4971743240	0	4728631	0	35640338	715815	4941547348	722081511	261599267	-5073196	978607582	3962939766	4249661729
viii)	Plant and machinerySub station	5651815	0	3187210	0	0	0	8839025	412795	342842	0	755637	8083388	5239020
ix)	Plant and machineryTransmission lines	8780558	0	0	0	0	0	8780558	1262345	519828	0	1782173	6998385	7518213
x)	Plant and machinery Others	14913076	0	343350	0	0	0	15256426	1735719	817775	0	2553494	12702932	13177357
xi)	Construction Equipment	5458021	0	459320	0	0	0	5917341	1779263	407204	0	2186467	3730874	3678758
xii)	Water Supply System/Drainage and Sewerage	17244517	0	285193	0	0	0	17529710	1779383	648291	0	2427674	15102036	15465134
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	12838145	0	1607004	0	5564	0	14439585	1825157	1274177	0	3099334	11340251	11012988
xv)	Aircraft/ Boats	0	0	787500	0	0	0	787500	0	6879	0	6879	780621	0
xvi)	Furniture and fixture	9523212	46500	1401835	0	123097	0	10848450	1714552	681249	-1611	2394190	8454260	7808660
xvii)	Computers	11507300	40000	451062	0	51411	0	11946951	9340570	903800	-17403	10226967	1719984	2166730
xviii)	Communication Equipment	1389734	0	0	0	3	0	1389731	384076	139524	0	523600	866131	1005658
xix)	Office Equipments	5901788	1097286	0	0	51212	0	6947862	1197130	480799	-14081	1663848	5284014	4704658
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	10872167	0	7757201	0	0	0	18629368	1981206	920043	0	2901249	15728119	8890961
xxii)	Tangible Assets of minor value >750 and < Rs.5000	1632448	3500	277600	0	20571	0	1892977	1629819	277471	-16993	1890297	2680	2629
	<b>Total</b>	<b>19611827422</b>	<b>1187286</b>	<b>51664845</b>	<b>0</b>	<b>99962628</b>	<b>715815</b>	<b>19565432740</b>	<b>2795959966</b>	<b>1004966139</b>	<b>-5123284</b>	<b>3795802821</b>	<b>15769629919</b>	<b>16815867456</b>
	<b>Previous year</b>	<b>19541167673</b>	<b>80850</b>	<b>88477487</b>	<b>151660</b>	<b>17746928</b>		<b>19611827422</b>	<b>1788118756</b>	<b>1006137161</b>	<b>1704049</b>	<b>2795959966</b>	<b>16815867456</b>	<b>17753048917</b>

**Explanatory Note: -**

1) Title deeds/title in respect of freehold land amounting to Rs. 0.84 crores (Previous year Rs. NIL ) covering an area of 0.2307 hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. NIL (Previous year Rs. NIL ) covering an area of NIL hectare (Previous year NIL hectare) are yet to be executed/passed.

2) Land - Leasehold includes ..... hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ` 1/- (Applicable for Subansari Lower Project only)

3) Freehold Land includes eight hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of ` 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL.

4) Underground works amounting to Rs. 1900.99 Crores (Previous Year Rs. 1904.01 Crores ), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections.

6) Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, Uri II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation.

7) Refer Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. (For Corporate Office)



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

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2016	For the year ended on 31.03.2015
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		



Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2015	Addition	Adjustment	Capitalised	As at 31-Mar-2016
i)	Roads and Bridges	-	2370994		2370994	-
ii)	Buildings	3144574	6529682		9381756	292500
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	68222650	298800	(95000)		68426450
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-				-
xi)	Other assets awaiting installation	4780872	14919734		17654561	2046045
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	<b>Sub total (a)</b>	<b>76148096</b>	<b>24119210</b>	<b>(95000)</b>	<b>29407311</b>	<b>70764995</b>
	* For addition during the period refer Note No. 32					
	<b>Construction Stores</b> (for valuation refer Accounting Policy no. 10)	-			-	-
	Less : Provisions for construction stores	-			-	-
	<b>Sub total (b)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
	<b>TOTAL</b>	<b>76148096</b>	<b>24119210</b>	<b>(95000)</b>	<b>29407311</b>	<b>70764995</b>
	Previous year	69371814	16333427	(778070)	8779075	76148096

**Explanatory Note: -**

- 1) Expenditure attributable to construction (EAC) includes Rs.NIL (Corresponding previous period Rs. NIL) towards borrowing cost capitalised during the period. - Only for construction projects.
- 2) Underground Works amounting to RSNIL (Previous Year RS. NIL) created on Land - Right to use, are included under respective heads of CWIP.
- 3) 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.

Head of Project



Head of Finance



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**NOTE NO. 2.3 INVESTMENT PROPERTY**

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Previous year						0				0	0	0	

**i) Amounts recognised in profit or loss for investment property**

Rs.

Rental income -  
 Direct operating expenses from property that generated rental income -  
 Direct operating expenses from property that did not generate rental income -

**(ii) Fair Value of investment property**

(iii) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

**(iv) Valuation process**

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

**NOTE NO. 2.4 Other Intangible Assets**

0

0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land- Right to Use	193079261	0	0	0	0	193079261	17752246	6448848	0	24201094	168878167	175327015	
ii)	Computer Software	366720	0	0	0	0	366720	366715	5	0	366720	0	5	
	<b>Total</b>	<b>193445981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193445981</b>	<b>18118961</b>	<b>6448853</b>	<b>0</b>	<b>24567814</b>	<b>168878167</b>	<b>175327020</b>	
	Previous year	193445981	0	0	0	0	193445981	11559784	6559177		18118961	175327020	181886197	





## Annexure to Note 2.2

## CUMMULATIVE EDC

(Amount in Rupees)

Particulars	Linkage	31-03-2017	31-03-2016	01-04-2015
<b>A. EMPLOYEES BENEFITS EXPENSES</b>				
Salaries, wages, allowances	437501	2077906057	2077906057	2077906057
Gratuity and contribution to provident fund (including administration fees)	437502	460486421	460486421	460486421
Staff welfare expenses	437503	223385993	223385993	223385993
Leave Salary & Pension Contribution	437504	2223657	2223657	2223657
<b>Sub-total(a)</b>		<b>2764002128</b>	<b>2764002128</b>	<b>2764002128</b>
<b>Less: Capitalized During the year/Period</b>	438103	2764002128	2764002128	2764002128
<b>Sub-total(A)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>B. REPAIRS AND MAINTENANCE</b>				
Building	437510	19336574	19336574	19336574
Machinery	437511	2845161	2845161	2845161
Others	437512	56813364	56813364	56813364
Rent	437514	99134254	99134254	99134254
Rates and taxes	437515	9868281	9868281	9868281
Insurance	437516	2015185	2015185	2015185
Security expenses	437517	3955479	3955479	3955479
Electricity Charges	437518	26553683	26553683	26553683
Travelling and Conveyance	437519	24880321	24880321	24880321
Expenses on vehicles	437520	20663168	20663168	20663168
Telephone, telex and Postage	437521	17835362	17835362	17835362
Advertisement and publicity	437522	6270489	6270489	6270489
Entertainment and hospitality expenses	437523	93652	93652	93652
Printing and stationery	437524	10631317	10631317	10631317
Remuneration to Auditors	437552	49789	49789	49789
<b>Design and Consultancy charges:</b>			0	0
- Indigenous	437526	2768679	2768679	2768679
- Foreign	437527	0	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	109383064	109383064	109383064
Expenditure on land not belonging to corporation	437532	485118375	485118375	485118375
Land acquisition and rehabilitation	437533	0	0	0
Loss on assets/ materials written off	437528	2448715	2448715	2448715
Losses on sale of assets	437530	166759	166759	166759
Other general expenses	437525	34380779	34380779	34380779
<b>Sub-total (b)</b>		<b>935212450</b>	<b>935212450</b>	<b>935212450</b>
<b>Less: Capitalized During the year/Period</b>	438102	935212450	935212450	935212450
<b>Sub-total(B)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>C. FINANCE COST</b>				
i) Interest on :				
a) Government of India loan	437540	0	0	0
b) Bonds	437541	1115219050	1115219050	1115219050
c) Foreign loan	437542	0	0	0
	437543			
d) Term loan	and 44	1270013844	1270013844	1270013844
e) Cash credit facilities /WCDL	437545	0	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0	0
Loss on Hedging Transactions	437555	0	0	0
ii) Bond issue/ service expenses	437546	3299231	3299231	3299231
iii) Commitment fee	437547	2556708	2556708	2556708
iv) Guarantee fee on loan	437548	0	0	0
v) Other finance charges	437549	28254180	28254180	28254180
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0	0
<b>Sub-total (c)</b>		<b>2419343013</b>	<b>2419343013</b>	<b>2419343013</b>
<b>Less: Capitalized During the year/Period</b>	438105	2419343013	2419343013	2419343013
<b>Sub-total (C)</b>		<b>0</b>	<b>0</b>	<b>0</b>



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<b>D. EXCHANGE RATE VARIATION (NET)</b>				
i) ERV (Debit balance)	437550	30981580	30981580	30981580
Less: ii) ERV (Credit balance)	437551	-10848767	-10848767	-10848767
<b>Sub-total (d)</b>		<b>20132813</b>	<b>20132813</b>	<b>20132813</b>
Less: Capitalized During the year/Period	438108	20132813	20132813	20132813
<b>Sub-total(D)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>E. PROVISIONS</b>				
<b>Sub-total(e)</b>	437561	530167547	530167547	530167547
Less: Capitalized During the year/Period	438106	530167547	530167547	530167547
<b>Sub-total(E)</b>		<b>1060335094</b>	<b>1060335094</b>	<b>1060335094</b>
<b>F. DEPRECIATION &amp; AMORTISATION</b>				
<b>Sub-total (f)</b>	437560	208555350	208555350	208555350
Less: Capitalized During the year/Period	438104	208555350	208555350	208555350
<b>Sub-total(F)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>G. PRIOR PERIOD EXPENSES (NET)</b>				
Prior period expenses	437565	11153890	11153890	11153890
Less Prior period income	437579	1173562	1173562	1173562
<b>Sub-total (g)</b>		<b>9980328</b>	<b>9980328</b>	<b>9980328</b>
Less: Capitalized During the year/Period	438107	9980328	9980328	9980328
<b>Sub-total (G)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>H. LESS : RECEIPTS AND RECOVERIES</b>				
i) Income from generation of electricity – precommissioning	437570	305873128	305873128	305873128
ii) Interest on loans and advances	437571	23479602	23479602	23479602
iii) Miscellaneous receipts	437572	55012258	55012258	55012258
iv) Profit on sale of assets	437573	53952	53952	53952
v) Provision not required written back	437574	103333387	103333387	103333387
vi) Hire charges/ outturn on plant and machinery	437575	39414036	39414036	39414036
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0	0
<b>Sub-total (h)</b>		<b>527166363</b>	<b>527166363</b>	<b>527166363</b>
Less: Capitalized During the year/Period	438101	527166363	527166363	527166363
<b>Sub-total (H)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>I. C.O./Regional Office Expenses (i)</b>				
	437599	1551389275	1551389275	1551389275
Less: Capitalized During the year/Period	438109	1551389275	1551389275	1551389275
<b>Sub-total(I)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL ( a+b+c+d+e+f+g-h+i)</b>		<b>7911616541</b>	<b>7911616541</b>	<b>7911616541</b>
Less: Capitalized During the year/Period		<b>7911616541</b>	<b>7911616541</b>	<b>7911616541</b>
<b>GRAND TOTAL ( A+B+C+D+E+F+G-H+I)</b>		<b>0</b>	<b>0</b>	<b>0</b>



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## NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

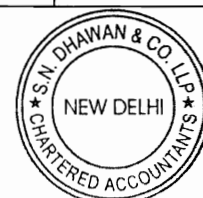
(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>Total</b>			

## NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
a) <b>Employees (at amortised Cost)</b>			
- Secured (considered good)	-	2,05,41,673	1,75,36,582
- Unsecured (considered good)	-	16,59,519	12,15,412
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employees loans *1	-	-	-
<b>Sub-total</b>	-	<b>2,22,01,192</b>	<b>1,87,51,994</b>
b) <b>Contractor / supplier</b>			
- Secured (considered good)	-	-	-
- Unsecured (considered good)	-	-	-
- Against bank guarantee	-	-	-
- Others	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *2	-	-	-
<b>Sub-total</b>	-	-	-
c) <b>State Government in settlement of dues from customer</b>			
- Secured (considered good)	-	-	-
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Loan to State Government *3	-	-	-
<b>Sub-total</b>	-	-	-
d) <b>Government of Arunachal Pradesh</b>			
- Secured (considered good)	-	-	-
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
Interest accrued on:	-	-	-
- Loan to Government of Arunachal Pradesh	-	-	-
- Others	-	-	-
<b>Sub-total</b>	-	-	-
e) <b>Deposits</b>			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *4	-	-	-
<b>Sub-total</b>	-	-	-
<b>TOTAL</b>	-	<b>2,22,01,192</b>	<b>1,87,51,994</b>
<b>Provisions for doubtful Employees loans *1</b>			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
<b>Closing balance</b>	-	-	-
<b>Provisions for doubtful advances to Contractor/ Supplier *2</b>			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
<b>Closing balance</b>	-	-	-
<b>Provisions for doubtful Loan to State Government *3</b>			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
<b>Closing balance</b>	-	-	-



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<b>Provision for Doubtful Deposits *4</b>			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
<b>Closing balance</b>	-	-	-
<b>Explanatory Note: -</b>			
i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - For Corporate Office only			
ii) Advance due by firms or private companies in which any Director of the Company is a Director or member			
iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.			

**NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS**

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. Bank Deposits with more than 12 Months Maturity	-	-	-
B. Lease Rent receivable	-	-	-
C. Interest receivable on lease	-	-	-
<b>TOTAL</b>	-	-	-

**NOTE NO. 4 OTHER NON-CURRENT ASSETS**

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>A. CAPITAL ADVANCES</b>			
Secured (considered good)	-	-	-
Unsecured (considered good)			
- Against bank guarantee	-	-	-
- Others	27,55,82,749	7,47,34,250	6,08,24,088
Less : Provision for expenditure awaiting utilisation certificate	19,04,508	41,16,661	3,79,62,720
Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *1	-	-	-
<b>Sub-total</b>	<b>27,36,78,241</b>	<b>7,06,17,589</b>	<b>2,28,61,368</b>
<b>B. ADVANCES OTHER THAN CAPITAL ADVANCES</b>			
<b>i) DEPOSITS</b>			
- Unsecured (considered good)	1,27,02,452	1,08,48,992	1,24,30,000
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-
	<b>1,27,02,452</b>	<b>1,08,48,992</b>	<b>1,24,30,000</b>
<b>ii) Other advances</b>			
- Unsecured (considered good)	8,00,219	12,00,000	-
- Unsecured (considered doubtful)	-	-	-
	<b>8,00,219</b>	<b>12,00,000</b>	-
<b>C. Others</b>			
<b>i) Deferred Foreign Currency Fluctuation</b>			
Deferred Foreign Currency Fluctuation Assets	-	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-	-
	-	-	-
<b>ii) Deferred Cost on Employee loans given</b>			
Secured - Considered Good	-	-	-
Employee loans - Unsecured	-	-	-
	-	-	-
	-	-	-
<b>TOTAL</b>	<b>28,71,80,912</b>	<b>8,26,66,581</b>	<b>3,52,91,368</b>

<b>Provision for doubtful Advances *1</b>			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
<b>Closing balance</b>	-	-	-
<b>Provision for doubtful Deposits *2</b>			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
<b>Closing balance</b>	-	-	-



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## NOTE NO. 5 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>(Valuation as per Accounting Policy No. 10)</b>			
Stores and spares	6,01,57,658	6,14,78,990	3,27,03,579
Stores in transit/ pending inspection	-	-	-
Loose tools	7,80,041	65,503	2,23,487
Scrap inventory	76,201	76,201	76,201
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	-
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	65,126	-	8,765
<b>TOTAL</b>	<b>6,09,48,774</b>	<b>6,16,20,694</b>	<b>3,29,94,502</b>
<b>*1 Provision for Obsolescence &amp; Diminution in Value</b>			
Opening Balance	-	8,765	8,765
Addition during the year	65,126	-	-
Used during the year	-	-	-
Reversed during the year	-	8,765	-
Closing balance	<b>65,126</b>	<b>-</b>	<b>8,765</b>

**Explanatory Note:**

- i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.  
ii) Refer Note No. 34 for information of assets pledged with bank as security for related borrowings.  
iii) Events/circumstances led to the reversal of Write down value of inventories

65,126

-

-

## NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>Total</b>			

## NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>Trade Receivables outstanding for a period exceeding six months from the date they become due for payment</b>			
- Secured - Considered good	-	-	-
- Unsecured - Considered Good	-	-	-
- Unsecured - Considered Doubtful	-	-	-
Less: Provision for doubtful debts *1	-	-	-
<b>Other Trade Receivables</b>			
- Secured - Considered good	-	-	-
- Unsecured - Considered Good	-	-	-
- Unsecured - Considered Doubtful	-	-	-
Less: Provision for impairment	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>*1 Provision for doubtful debts</b>			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
Closing balance	<b>-</b>	<b>-</b>	<b>-</b>
<b>Explanatory Note: -</b>			
i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.			
ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point( i) above			
iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.			
iv) Refer Note No. 34 for receivable pledged as security.-For Corporate Office only			



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## NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

(Amount in ₹)

PARTICULARS		As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>A</b>	<b>Balances with banks</b>			
	• <b>With scheduled banks</b>			
i)	- In Current Account	77,922	65,983	1,97,981
ii)	- In deposits account (Deposits with maturity of three months or less)	-	-	-
	• <b>With other banks</b>			
	- In current account Bank of Bhutan	-	-	-
<b>B</b>	<b>Cheques, drafts on hand</b>	-	-	-
<b>C</b>	<b>Cash on hand</b>			
	Cash on hand	1,086	11,782	6,918
<b>D</b>	<b>Other Bank Balances</b>	-	-	-
<b>TOTAL</b>		<b>79,008</b>	<b>77,765</b>	<b>2,04,899</b>
<b>Explanatory Note: -</b>				
	1) Cash on hand -(Includes stamps on hand)	1,086	7,091	2,227
	2) Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

## NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH &amp; CASH EQUIVALENTS

(Amount in ₹)

PARTICULARS		As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>A</b>	<b>Balances with Banks</b>			
	Deposits with maturity of more three months but less than / upto 12 months	-	-	-
<b>B</b>	<b>Deposit account-Unpaid Dividend / Interest</b>	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Explanatory Note: -</b>				
Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount				



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## NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>OTHER LOANS</b>			
<b>Employees (including accrued interest)</b>			
- Secured (considered good)	-	37,89,827	39,00,627
- Unsecured (considered good)	-	69,23,728	68,97,854
- Unsecured (considered doubtful)	-	-	-
<b>Less : Provisions for doubtful Employee loans &amp; advances *1</b>	-	-	-
	-	<b>1,07,13,555</b>	<b>1,07,98,481</b>
<b>Contractor / supplier</b>			
- Secured (considered good)			
- Unsecured (considered good)			
- Against bank guarantee			
- Others			
- Unsecured (considered doubtful)			
	-	-	-
<b>Loan to State Government in settlement of dues from customer</b>			
- Secured (considered good)			
- Unsecured (considered good)			
- Unsecured (considered doubtful)			
<b>Less : Provisions for doubtful Other loans &amp; advances</b>			
	-	-	-
<b>Advances to Subsidiaries / JV's</b>			
	-	-	-
<b>TOTAL</b>	-	<b>1,07,13,555</b>	<b>1,07,98,481</b>

<b>*1 Provisions for doubtful Employee loans &amp; advances</b>			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
<b>Closing balance</b>	-	-	-
<b>Explanatory Note: -</b>			
Loan & Advances due from directors or other officers of the company at the end of the period - <b>For Corporate Office only</b>			
Advance due by firms or private companies in which any Director of the Company is a Director or member - <b>For Corporate Office only</b>			



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## NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015'
Others			
a) Claims recoverables	15,52,684	15,41,265	15,75,211
Less: Provisions for Doubtful Claims *1	-	-	-
Sub-total	15,52,684	15,41,265	15,75,211
b) Interest Income accrued on Bank Deposits	-	-	-
c) Receivable from Subsidiaries / JV's	-	-	-
d) Interest recoverable from beneficiary	-	-	-
e) Lease Rent receivable-Current	-	-	-
f) Interest receivable on lease	-	-	-
<b>TOTAL</b>	<b>15,52,684</b>	<b>15,41,265</b>	<b>15,75,211</b>
<b>*1 Provisions for Doubtful Claims</b>			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Explanatory Note:-</b>			
1) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kawar HE Projects which have been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC).			

## NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Advance Income Tax & Tax Deducted at Source	-	-	-
Less: Provision for Taxation	-	-	-
<b>Net Income Tax Advance</b>	<b>-</b>	<b>-</b>	<b>-</b>



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PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>A. CAPITAL ADVANCES</b>			
Secured (considered good)			
Unsecured (considered good)			
- Against bank guarantee	-	-	-
- Others	-	-	-
<b>Sub-total</b>	-	-	-
<b>B. Advances other than Capital Advances</b>			
<b>a) Deposits</b>			
- Unsecured (considered good)	9,25,70,942	9,40,45,833	9,38,76,661
Less : Provision against demand raised by Govt.Depts.	-	-	22,95,378
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *1	-	-	-
<b>Sub-total</b>	<b>9,25,70,942</b>	<b>9,40,45,833</b>	<b>9,15,81,283</b>
<b>b) Advance to contractor / supplier</b>			
- Secured (considered good)	-	-	-
- Unsecured (considered good)			
- Against bank guarantee	-	-	-
- Others	19,821	-	-
Less : Provisions for expenditure awaiting utilization certificate	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *2	-	-	-
<b>Sub-total</b>	<b>19,821</b>	-	-
<b>c) Other advances - Employees</b>			
- Unsecured (considered good)	20,000	75,052	68,000
- Unsecured (considered doubtful)	-	-	-
<b>Sub-total</b>	<b>20,000</b>	<b>75,052</b>	<b>68,000</b>
<b>d) Interest accrued on:</b>			
Loan to State Government in settlement of dues from customers	-	-	-
Others			
- Considered Good	-	-	-
- Considered Doubtful	-	-	-
Less: Provisions for Doubtful Interest *3	-	-	-
<b>Sub-total</b>	-	-	-
<b>C. Others</b>			
<b>a) Expenditure awaiting adjustment</b>			
Less: Provision for project expenses awaiting write off sanction *4	-	-	-
<b>Sub-total</b>	-	-	-
<b>b) Losses awaiting write off sanction/pending investigation</b>			
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	-	-
<b>Sub-total</b>	-	-	-
<b>c) Work In Progress</b>			
Construction work in progress(on behalf of client)	-	-	-
Consultancy work in progress(on behalf of client)	-	-	-
<b>d) Receivable on account of unbilled revenue</b>			
<b>e) Prepaid Expenditure</b>	1,67,11,155	1,90,35,383	1,38,94,709
<b>f) Deferred Employee Costs</b>			
Secured - Considered Good	-	-	-
Unsecured	-	-	-
<b>g) Surplus / Obsolete Assets held for disposal</b>			
<b>h) Others</b>			
<b>TOTAL</b>	<b>10,93,21,918</b>	<b>11,31,56,268</b>	<b>10,55,43,992</b>
<b>*1 Provisions for Doubtful Deposits</b>			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
<b>Closing balance</b>	-	-	-
<b>*2 Provisions for doubtful advances (Contractors &amp; Suppliers)</b>			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
<b>Closing balance</b>	-	-	-



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<b>*3 Provisions for Doubtful Accrued Interest</b>				
Opening Balance		-	-	-
Addition during the year				
Used during the year				
Reversed during the year				
<b>Closing balance</b>		-	-	-
<b>*4 Provision for project expenses awaiting write off sanction</b>				
Opening Balance		-	-	-
Addition during the year				
Used during the year				
Reversed during the year				
<b>Closing balance</b>		-	-	-
<b>*5 Provision for losses pending investigation/awaiting write off / sanction</b>				
Opening Balance		-	-	-
Addition during the year				
Used during the year				
Reversed during the year				
<b>Closing balance</b>		-	-	-
<b>Explanatory Note:-</b>				
1	Loans and Advances due from Directors or other officers at the end of the year/ period - <b>For Corporate Office only</b>			
2	Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- <b>For Corporate Office only</b>			
3	Receivable on account of unbilled revenue represents Difference of grossing up of ROE J&K water cess RLDC Charges Tax adjustment MEA Sales MAT Impact Effective Tax rate FERV Others <b>(For Corporate Office Only)</b>			
4	Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	-	-	-

**NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES**

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Opening Balance	-	-	-
Add: Movement in Regulatory Deferral Account Balances			
a) Employee Remuneration & Benefits	-	-	-
b) Generation & Other exps.	-	-	-
c) Provisions	-	-	-
d) Depreciation	-	-	-
e) Finance Cost	-	-	-
f) Other Income	-	-	-
g) Exchange Differences on Monetary Items	-	-	-
Add: Adjustment during the year			
Less: Amortisation / Impairment during the year			
<b>Closing Balance</b>	-	-	-

1) For details refer Note No.-34-Other Explanatory Notes to Accounts



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Note 15.2 Other Equity

(Amount in ₹)

PARTICULARS		As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
1	Capital Reserve	-	-	-
2	Capital Redemption Reserve	-	-	-
3	Securities Premium Account	-	-	-
4	Bond Redemption Reserve	-	-	-
5	Self Insurance Fund	-	-	-
6	Corporate Social Responsibility Fund	-	-	-
7	Research & Development Fund	-	-	-
8	General Reserve	-	-	-
9	Retained Earnings	-	-	-
	i) General Reserve - Opening Ind AS Adjustment	5,71,46,884	5,71,46,884	5,71,46,884
	ii) Other Equity - Ind AS Adjustment	(45,89,289)	(45,89,289)	-
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	39,12,741	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	-	-	-
	Transferred from OCI	(51,47,082)	-	-
	Closing Balance Remeasurements of the defined benefit plans	(51,47,082)	-	-
	v) Surplus	1,17,72,78,153	1,72,44,48,513	2,52,12,56,081
10	FVTOCI Reserve-	-	-	-
	- Equity Instruments	-	-	-
	- Debt Instruments	-	-	-
<b>Total</b>		<b>1,22,86,01,407</b>	<b>1,77,70,06,108</b>	<b>2,57,84,02,965</b>
<b>* Surplus</b>				
	Profit for the Year as per Statement of Profit and Loss	1,17,72,78,153	1,72,44,48,513	2,52,12,56,081
	Adjustment arising out of transition provisions for recognising Rate	-	-	-
	Regulatory Assets	-	-	-
	Balance brought forward	-	-	-
	<b>Add:</b>			
	Amount Written Back From Bond Redemption Reserve	-	-	-
	Write Back From Capital Reserve	-	-	-
	Write Back From Other Reserve	-	-	-
	Amount Utilised From Self Insurance Fund	-	-	-
	Tax On Dividend Write Back	-	-	-
	Write Back From Corporate Social Responsibility Fund	-	-	-
	Write Back From Research & Development Fund	-	-	-
	<b>Balance available for Appropriation</b>	<b>1,17,72,78,153</b>	<b>1,72,44,48,513</b>	<b>2,52,12,56,081</b>
	<b>Less:</b>			
	Transfer to Bond Redemption Reserve	-	-	-
	Transfer to Self Insurance Fund	-	-	-
	Transfer to General Reserve	-	-	-
	Transfer to Corporate Social Responsibility Fund	-	-	-
	Transfer to Research & Development Fund	-	-	-
	Dividend :			
	- Interim	-	-	-
	- Proposed	-	-	-
	Tax on Dividend	-	-	-
	- Interim	-	-	-
	- Proposed	-	-	-
<b>Balance carried forward</b>		<b>1,17,72,78,153</b>	<b>1,72,44,48,513</b>	<b>2,52,12,56,081</b>



PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
FUNDS FROM CORPORATE OFFICE	15,88,23,20,855	16,84,45,63,468	17,61,17,17,702
C.O.(FDB)	1,10,83,32,405	(3,21,00,70,584)	(4,06,94,97,486)
IUT Closing Entries - CO	-	-	-
L.O. MUMBAI	-	-	6,76,590
L.O. LUCKNOW	-	-	-
RO-JAMMU	51,340	-	1,701
RO-ITANAGAR	-	-	-
RO-SILIGURI	-	-	38,469
BAIRASIUL	5,337	-	17,860
RO-BANIKHET	7,40,44,860	-	6,91,24,648
LOKTAK	474	-	3,25,340
SALAL	(50,828)	(4,549)	(3,165)
TANAKPUR	94	(2,56,996)	-
CHAMERA-I	29,381	20,63,856	19,95,923
URI - I	35,786	-	(8,21,852)
RANGIT	-	(2,38,382)	-
CHAMERA-II	1,63,592	20,26,754	3,07,710
DULHASTI	36,496	(2,50,303)	(2,22,059)
DHAULIGANGA-I	(6,852)	27,871	-
TEESTA-V	3,061	(1,467)	-
CHAMERA-III	-	-	-
CHUTAK	(5,364)	(6,00,071)	(3,001)
TLDP-III	-	-	-
PARBATI -II	5,60,417	6,91,630	4,81,583
PARBATI-III	-	(1,400)	231
SEWA-II	1,95,658	-	2,68,209
URI - II	(15,326)	11,08,550	(1,70,952)
KISHANGANGA	-	-	58,748
BURSUR	(3,035)	81,601	(4,939)
NIMMO BAZGO	(8,996)	65,243	(14,588)
TLDP-IV	(50,823)	-	-
TEESTA-IV	-	(107)	-
SUBANSARI LOWER	69,778	1,938	47
DIBANG	-	-	-
TAWANG I & II	-	88,286	-
KOTLIBHEL 1A	6,932	18,09,944	46,757
INVESTIGATION PROJECTS, UTTRAKHAND	-	-	-
RE CELL	-	-	1,53,988
WIND POWER PROJECTS, JAISALMER	-	-	-
BRRP	-	-	-
CHEQUE PAID ACCOUNT	13,04,10,000	14,79,00,000	21,55,63,000
CHEQUE COLLECTED ACCOUNT	(1,03,64,241)	(97,55,254)	(1,40,08,815)
COMMERCIAL - IUT	(3,95,50,38,099)	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	29,11,57,873	30,49,39,077	30,78,51,441
CENTRALIZED VENDOR PAYMENT ACCOUNT	38,29,11,841	7,75,95,978	19,94,24,297
<b>Total</b>	<b>13,90,47,92,616</b>	<b>14,16,17,85,083</b>	<b>14,32,33,07,387</b>



## NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>Bonds</b>			
- Secured	-	-	-
- Unsecured	-	-	-
<b>Term Loans</b>			
• From Banks			
- Secured	-	-	-
- Unsecured	-	-	-
• From Other Parties			
- Secured	-	-	-
- Unsecured	-	-	-
<b>TOTAL</b>	-	-	-
Redemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1			
<b>Maturity Analysis of Borrowings</b>			
The table below summarises the maturity profile of the company's borrowings based on contractual payments :			
<b>Particulars</b>			
More than 1 Year & Less than 3 Years			
More than 3 Year & Less than 5 Years			
More than 5 Years			
<b>TOTAL</b>	-	-	-

## NOTE NO. 16.2 FINANCIAL LIABILITIES - NON CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deposits/ retention money	12,08,297	2,43,832	2,95,413
<b>TOTAL</b>	<b>12,08,297</b>	<b>2,43,832</b>	<b>2,95,413</b>
<b>Maturity Analysis of Deposit / Retention Money</b>			
The table below summarises the maturity profile of the deposits/retention money based on contractual payments :			
<b>Particulars</b>			
More than 1 Year & Less than 3 Years	1330025		
More than 3 Year & Less than 5 Years		275341	337222
More than 5 Years			
<b>TOTAL</b>	<b>13,30,025</b>	<b>2,75,341</b>	<b>3,37,222</b>



PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>A. PROVISION FOR EMPLOYEE BENEFITS</b> (provided for on basis of actuarial valuation)			
<b>i) Provision for leave encashment</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>ii) Provision for REHS</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>iii) Provision for TTA (Baggage Allowance on Retirement)</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>iv) Provision for Memento</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>B. OTHERS</b>			
<b>i) Provision For Committed Capital Expenditure</b>			
As per last Balance Sheet	1,37,09,894	1,24,67,121	1,24,67,121
Additions during the year	-	-	-
Amount used during the year	10,53,921	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	13,32,744	12,42,773	-
<b>Closing Balance</b>	<b>1,39,88,717</b>	<b>1,37,09,894</b>	<b>1,24,67,121</b>
<b>ii) Provision For Livelihood Assistance</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
<b>Closing Balance</b>	-	-	-
<b>TOTAL</b>	<b>1,39,88,717</b>	<b>1,37,09,894</b>	<b>1,24,67,121</b>

**Explanatory Notes:-**

Information about Provisions are given in Note 34 of Balance Sheet



PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>Deferred Tax Liability</b>			
a) Property, Plant and Equipments, Investment Property and Intangible Assets.			
b) Financial Assets at FVTOCI	-	-	-
c) Other Items	-	-	-
Less: Recoverable for tariff period upto 2009	-	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-	-
<b>Net Deferred Tax Liability</b>	-	-	-
<b>Less:-Set off Deferred Tax Assets pursuant to set off provisions</b>			
a) Provision for doubtful debts, inventory and others			
b) Provision for employee benefit schemes			
c) Other Items			
<b>Net Deferred Tax Assets</b>	-	-	-
<b>TOTAL</b>	-	-	-

**Explanatory Note: -**

Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/(Assets).-



## NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance (Advance Against Depreciation)	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
<b>TOTAL</b>	-	-	-
<b>GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME</b>			
As at the beginning of the year	-	-	-
Add: Received during the year	-	-	-
Less: Released to Statement of Profit and Loss	-	-	-
Balance as at the year end	-	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-	-

## NOTE NO. 20.1 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	65,869	2,14,836	5,72,794
Total outstanding dues of Creditors other than micro enterprises and small enterprises	6,26,52,068	2,14,26,729	1,86,35,620
<b>TOTAL</b>	<b>6,27,17,937</b>	<b>2,16,41,565</b>	<b>1,92,08,414</b>

**Explanatory Note: -**

Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No.34- Other Explanatory Notes to Accounts.

## NOTE NO. 20.2 OTHER FINANCIAL LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Current maturities of long term debt *			
- Bonds	-	-	-
- Term Loan -Banks-Secured	-	-	-
- Term Loan -Banks-Unsecured	-	-	-
- Other Parties-Secured	-	-	-
- Other Parties-Unsecured	-	-	-
Bond application money	-	-	-
Liability against capital works/supplies	14,28,46,997	15,09,73,927	15,39,72,020
Interest accrued but not due on borrowings	-	-	-
Interest accrued and due on borrowings	-	-	-
Deposits/ retention money	1,01,51,513	64,74,587	59,08,195
Due to Subsidiaries	-	-	-
Unpaid dividend	-	-	-
Unpaid interest	-	-	-
<b>TOTAL</b>	<b>15,29,98,510</b>	<b>15,74,48,514</b>	<b>15,98,80,215</b>

\* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Annexure to Note no. 16.1. (For C.O. only)



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PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance (Advance against depreciation)	-	-	-
Unspent amount of deposit/agency basis works	-	-	-
Statutory dues payables	33,13,201	18,05,583	16,46,635
Advances against the deposit works	-	-	-
Less: Amount Spent on Deposit Works	-	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-	-
Less: Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-	-
Other liabilities	37,11,431	30,13,946	17,04,183
Grants in aid - pending utilization	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
<b>TOTAL</b>	<b>70,24,632</b>	<b>48,19,529</b>	<b>33,50,818</b>



PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>A. PROVISION FOR EMPLOYEE BENEFITS</b> (provided for on basis of actuarial valuation)			
<b>i) Provision for leave encashment</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>ii) Provision for REHS</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>iii) Provision for TTA (Baggage Allowance on Retirement)</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>iv) Provision for Memento</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>v) Provision for Wage Revision</b>			
As per last Balance Sheet	11,96,967	50,88,019	50,88,019
Additions during the year	(1196967)	1568694	-
Amount used during the year	-	5459746	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	<b>11,96,967</b>	<b>50,88,019</b>
<b>Less: Advance paid</b>	-	11,96,967	50,88,019
<b>Closing Balance (Net of advance)</b>	-	-	-
<b>vi) Provision for Performance Related Pay/Incentive</b>			
As per last Balance Sheet	2,53,39,751	2,36,99,938	2,36,99,938
Additions during the year	-17582194	24433661	-
Amount used during the year	0	22793848	-
Amount reversed during the year	0	-	-
<b>Closing Balance</b>	<b>77,57,557</b>	<b>2,53,39,751</b>	<b>2,36,99,938</b>
<b>vii) Provision for Superannuation / Pension Fund</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>viii) Provision For Wage Revision 3rd PRC</b>			
As per last Balance Sheet	-	-	-
Additions during the year	25275136	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	<b>2,52,75,136</b>	-	-
<b>B. OTHERS</b>			
<b>i) Provision For Tariff Adjustment</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>ii) Provision For Committed Capital Expenditure</b>			
As per last Balance Sheet	13,62,93,115	15,17,28,166	15,17,28,166
Additions during the year	-	-	-
Amount used during the year	-	1,54,35,051	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
<b>Closing Balance</b>	<b>13,62,93,115</b>	<b>13,62,93,115</b>	<b>15,17,28,166</b>
<b>iii) Provision for Restoration expenses of Insured Assets</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-



<b>iv) Provision For Livelihood Assistance</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
<b>Closing Balance after Fair Value Adjustment</b>	-	-	-
<b>v) Provision - Others</b>			
As per last Balance Sheet	29,63,010	1,62,582	1,62,582
Additions during the year	5415510.00	3005600	-
Amount used during the year	2551576.00	205172	-
Amount reversed during the year	103144.00	-	-
<b>Closing Balance</b>	<b>57,23,800</b>	<b>29,63,010</b>	<b>1,62,582</b>
<b>TOTAL</b>	<b>17,50,49,608</b>	<b>16,45,95,876</b>	<b>17,55,90,686</b>

**Explanatory Note: -**

- 1) The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, personal pay advance of Rs.----- and Rs. ----- has been set-off against the balance of provision for wage revision as on 31st March 2017 and 31st March 2016 respectively. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary. Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 31.03.2017 under the head "Provision for Wage Revision" is Rs.----- (including provision for the current period Rs. -----) with corresponding amount shown as "Advance paid".

- 2) Information about Provisions are given in Note 34 of Balance Sheet

**NOTE NO. 23 CURRENT TAX LIABILITIES (NET)**

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>Income Tax</b>			
As per last Balance Sheet			
Additions during the year			
Amount adjusted during the year			
Amount used during the year			
Amount reversed during the year			
<b>Closing Balance</b>	-	-	-
<b>Less: Current Advance Tax</b>	-	-	-
<b>Net Current Tax Liabilities (Net)</b>	-	-	-
<b>Wealth Tax</b>	-	-	-
<b>TOTAL</b>	-	-	-



PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
<b>A SALES</b>		
SALE OF POWER	3,62,23,62,679	4,26,04,81,993
Less :		
Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
Tariff Adjustments	-	-
Regulated Power Adjustment	61,99,720	2,96,00,365
Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
Rebate to customers	45,76,534	71,92,278
<b>Sub - Total (A)</b>	<b>3,61,15,86,425</b>	<b>4,22,36,89,350</b>
<b>B Income from Finance Lease</b>	-	-
<b>C Income from Operating Lease</b>	-	-
<b>D ADVANCE AGAINST DEPRECIATION -Written back during the year</b>	-	-
<b>E OTHER OPERATING INCOME</b>		
Interest from Beneficiary States (Revision of Tariff)	20,65,342	12,20,44,880
<b>F REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS</b>		
Contract Income	-	-
Revenue from Project management/ Consultancy works	-	-
<b>Sub - Total (F)</b>	<b>-</b>	<b>-</b>
<b>TOTAL (A+B+C+D+E+F)</b>	<b>3,61,36,51,767</b>	<b>4,34,57,34,230</b>

**Explanatory Note: -**

- 1) Amount of earlier year sales arising out of finalisation of tariff included in current period Sales. - **For Corporate Office only**
- 2) 'Deemed generation' included in Sales of the Power stations as allowed by 'CERC' - **For Corporate Office only**
- 3) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly amount stated herein are included in sales towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. **For Corporate Office only**
- 4) Amount adjusted on account of regulated power against the outstanding dues of those beneficiaries. - **For Corporate Office only**
- 5) Amount of sales not yet billed included in Sales. (**For Corporate Office only**)
- 6) Tariff regulation notified by CERC vide notification dated 21.02.2014 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, stated amount has been provided in the books during the year as an abundant precaution.
- 7) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21st February, 2014, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis. Accordingly, stated amount has been included in sale of power in relevant year/period.



PARTICULARS		For the year ended 31st March, 2017	For the year ended 31st March, 2016
<b>A)</b>	<b>Income from Non-Current Investments</b>		
	<b>Trade</b>		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	<b>Non-Trade</b>		
	- Dividend income -Others	-	-
	- Interest	-	-
<b>B)</b>	<b>Other Income</b>		
	<b>Interest</b>		
	- Loan to State Government in settlement of dues from customers	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account	-	-
	- Employee's Loans and Advances	-	14,65,067
	- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-
	- Others	-	-
	Late payment surcharge	33,95,12,946	1,10,39,638
	Income From Sale of Self Generated VERs	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of assets	-	16,836
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #	10,64,245	12,16,250
	Others	64,80,218	1,05,04,601
	Exchange rate variation	7,32,240	-
	Adjustment on a/c of Effective Interest	-	-
	- Others	-	-
	- Grant in aid	-	-
	'Effective Interest On Investments - Debt Instruments	-	-
	<b>Sub-total</b>	<b>34,77,89,649</b>	<b>2,42,42,392</b>
	Add/(Less): C.O./Regional Office/PID Expenses	90,29,497	91,01,960
	<b>Sub-total</b>	<b>35,68,19,146</b>	<b>3,33,44,352</b>
	Less: Income transferred to Expenditure Attributable to Construction	-	-
	Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
	<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>35,68,19,146</b>	<b>3,33,44,352</b>

Explanatory Note: -			
<b>1</b>	<b>Detail of Liability/Provisions not required written back #</b>		
	a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
	b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
	c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
	d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
	e) Bad & Doubtful Capital Advances( *1 under Note No. 4)	-	-
	f) Bad & Doubtful Deposits( *2 under Note No. 4)	-	-
	g) Diminution in value of stores and spares (*1 under Note 5)	-	8,765
	h) Bad and doubtful debts (*1 under Note 7)	-	-
	i) Bad & Doubtful Employees Loans - current (*1 under Note 10)	-	-
	j) Provision for doubtful claims (*1 under Note No.11)	-	-
	k) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
	l) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
	m) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	-	-
	n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
	o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
	p) Provision for wage revision (SI.no-A(v) of Note No-22)	-	-
	q) Provision for PRP / Incentive /Productivity Linked Incentive (SI.no-A(vi) of Note No-22)	-	-
	r) Provision for Superannuation/Pension Fund (SI.no-A(vii) of Note No-22)	-	-
	s) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Momento etc) (SI.no-A(I,ii,iii,iv) of Note No-17 and SI.no-A(I,ii,iii,iv) of Note No.-22)	-	-
	t) Provision for tariff adjustment [SI. No B(i) under Note 22]	-	-
	u) Provision for Committed Capital Expenditure (SI.no-B(i) of Note No-17 and SI.no-B(ii) of Note No.-22)	-	-
	v) Provision for Livelihood Assistance (SI.no-B(ii) of Note No-17 and SI.no-B(iv) of Note No.-22)	-	-
	w) Provision for Restoration expenses of Insured Assets (SI.no-B(iii) of Note No-22)	-	-
	x) Write back of Project expenses provided for	-	-
	y) Others	10,64,245	12,07,485
	<b>TOTAL</b>	<b>10,64,245</b>	<b>12,16,250</b>

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Total carried forward to Statement of Profit & Loss includes '----- (Previous year '-----) relating to Subsansari Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of '-----pertaining to Subsansari Lower Project has been recognised in compliance to Guidance Note on Accounting for Rate Regulated Activities issued by ICAI.



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PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
<b>A. GENERATION EXPENSES</b>		
(i) Water Usage Charges	-	-
(ii) Consumption of stores and spare parts	2,14,007	23,90,008
<b>B. Direct Expenditure on Contract, Project Management and Consultancy Works</b>	-	-
<b>C. REPAIRS &amp; MAINTENANCE</b>		
- Building	1,99,21,582	2,50,73,067
- Machinery	3,40,02,337	1,94,37,410
- Others	7,13,82,880	2,21,47,589
<b>D. OTHER EXPENSES</b>		
Rent & Hire Charges	1,91,16,947	2,21,68,173
Rates and taxes	3,21,993	4,20,142
Insurance	5,04,35,273	4,92,91,908
Security expenses	6,30,09,084	3,98,52,183
Electricity Charges	1,90,85,304	1,54,41,498
Travelling and Conveyance	32,10,186	26,03,116
Expenses on vehicles	20,14,928	13,15,851
Telephone, telex and Postage	99,63,669	47,00,506
Advertisement and publicity	18,05,203	14,63,122
Entertainment and hospitality expenses	23,550	26,025
Printing and stationery	7,95,914	11,62,008
Consultancy charges - Indigenious	54,10,648	72,03,093
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	71,875	95,218
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	17,19,750	83,07,122
Loss on Assets	4,90,371	66,407
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	37,035	58,695
Donation	-	-
CSR/ Sustainable Development	7,34,322	9,84,473
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	5,061	3,66,626
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	39,65,591	1,02,61,868
Less: - Exp Recoverable on Regulated Power	(39,65,591)	(1,02,61,868)
Exchange rate variation	-	22,97,079
Other general expenses	1,41,35,860	1,45,59,071
<b>Sub-total</b>	<b>31,79,07,779</b>	<b>24,14,30,390</b>
Add/(Less): C.O./Regional Office/PID Expenses	3,92,78,277	1,98,20,110
<b>Sub-total</b>	<b>35,71,86,056</b>	<b>26,12,50,500</b>
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	<b>35,71,86,056</b>	<b>26,12,50,500</b>
<b>E. PROVISIONS</b>		
Bad and doubtful debts provided	-	-
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares	65,126	-
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Others	-	-
<b>Sub-total</b>	<b>65,126</b>	-
Add/(Less): C.O./Regional Office/PID Expenses	11,666	-
<b>Sub-total</b>	<b>76,792</b>	-
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	<b>76,792</b>	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>35,72,62,848</b>	<b>26,12,50,500</b>



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## NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Salaries, wages, allowances	33,06,29,371	29,73,97,086
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	5,08,47,854	4,44,22,761
Staff welfare expenses	1,14,61,477	1,43,06,352
Leave Salary & Pension Contribution	8,33,924	-
Amortisation Expenses Of Deferred Employee Cost	-	-
<b>Sub-total</b>	<b>39,37,72,626</b>	<b>35,61,26,199</b>
Add/(Less): C.O./Regional Office Expenses	19,50,83,899	9,06,81,570
<b>Sub-total</b>	<b>58,88,56,525</b>	<b>44,68,07,769</b>
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>58,88,56,525</b>	<b>44,68,07,769</b>
<b>Explanatory Note: -</b>		
1 The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees included in Salaries, wages, allowances.		
2 Gratuity, Contribution to provident fund & pension scheme include contributions:		
	<b>For the year ended 31st March, 2017</b>	<b>For the year ended 31st March, 2016</b>
i) towards Employees Provident Fund	1,83,94,578	1,88,02,350
ii) towards Employees Defined Contribution Superannuation Scheme	2,80,07,551	3,20,76,853
3 Total carried forward to Statement of Profit & Loss includes '----- (Previous year '-----) relating to Subsansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of '-----pertaining to Subsansiri Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.		

## NOTE NO. 28 FINANCE COST

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
<b>A Interest on:</b>		
Government of India loan	-	-
Bonds	44,83,21,856	49,90,69,504
Foreign loan	-	-
Term loan	37,71,79,394	42,71,89,280
Adjustment on account of effective Interest - Grant in Aid	-	-
<b>Sub-total</b>	<b>82,55,01,250</b>	<b>92,62,58,784</b>
<b>B Other Borrowing Cost</b>		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	10,215	21,535
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	4,75,866	25,12,750
Adjustment on account of effective Interest	1,39,347	52,576
Committed Capital Expenses-Adjustment For Time Value	13,32,744	12,42,773
<b>Sub-total</b>	<b>19,58,172</b>	<b>38,29,634</b>
<b>C Applicable net gain/ loss on Foreign currency transactions and translation</b>		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>Total (A + B + C)</b>	<b>82,74,59,422</b>	<b>93,00,88,418</b>
Add/(Less): C.O./Regional Office/PID Expenses	13,925	10,390
<b>TOTAL</b>	<b>82,74,73,347</b>	<b>93,00,98,808</b>
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>82,74,73,347</b>	<b>93,00,98,808</b>

**Explanatory Note: -**

- 1 Total carried forward to Statement of Profit & Loss includes '----- (Previous year '-----) relating to Subsansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of '-----pertaining to Subsansiri Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.



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PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Depreciation & Amortisation Expenses	1,01,19,24,155	1,01,14,14,992
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	76,75,885	50,58,000
<b>Sub-total</b>	<b>1,01,96,00,040</b>	<b>1,01,64,72,992</b>
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>1,01,96,00,040</b>	<b>1,01,64,72,992</b>

**Explanatory Note: -**

Total carried forward to Statement of Profit & Loss includes '-----' (Previous year '-----') relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of '-----' pertaining to Subansiri Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.



PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016	
<b>Current Tax</b>			
Income Tax Provision	-	-	
Adjustment Relating To Earlier periods	-	-	
<b>Total current tax expenses</b>	-	-	
<b>Deferred Tax- *</b>			
<b>Decrease (increase) in deferred tax assets</b>			
- Relating to origination and reversal of temporary differences	-	-	
- Relating to change in tax rate	-	-	
- Adjustments in respect of deferred tax of prior periods	-	-	
<b>Decrease (increase) in deferred tax liabilities</b>			
- Relating to origination and reversal of temporary differences	-	-	
- Relating to change in tax rate	-	-	
- Adjustments in respect of deferred tax of prior periods	-	-	
<b>Total deferred tax expenses (benefits)</b>	-	-	
Less: Recoverable for tariff period upto 2009	-	-	
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-	
<b>Net Deferred Tax</b>	-	-	
<b>Total carried forward to Statement of Profit &amp; Loss</b>	-	-	
<b>Explanatory Notes:-</b>			
i)	<b>Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.</b>	<b>For the year ended 31st March, 2017</b>	<b>For the year ended 31st March, 2016</b>
	Accounting profit/loss before income tax	1,17,72,78,153	1,72,44,48,513
	Applicable tax rate		
	<b>Computed tax expense</b>	-	-
	Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
	.....		
	.....		
	.....		
	.....		
	Change in rate of tax		
	Adjustment Relating To Earlier periods	-	-
	<b>Income tax expense reported in Statement of P/L</b>	-	-
ii)	<b>Amounts recognised directly in Equity</b>		
	Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited/(credited) to equity:		
	Current Tax	.....	.....
	Deferred tax	.....	.....
	Total		
iii)	<b>Tax losses</b>		
	Unused tax losses for which no deferred tax asset has been recognised	.....	.....
	Potential tax benefit @ 30%	.....	.....
	<b>Note:</b> The unused tax losses were incurred by a .....that is not likely to generate taxable income in the foreseeable future.		
iv)	<b>Unrecognised temporary differences</b>		
	Temporary differences relating to investments in subsidiaries for which deferred tax liabilities have not been recognised.		
	Undistributed Earnings	.....	.....
	Unrecognised deferred tax liabilities relating to the above temporary differences	.....	.....
	Certain subsidiaries of the group have undistributed earnings of Rs..... (31st March 2016 Rs.....) which, if paid out as dividends, would be subject to tax in the hands of the recipient. An assessable temporary difference exists, but no deferred tax liability has been recognised as the parent entity is able to control the timing of distributions from the subsidiary and is not expected to distribute these profits in the foreseeable future.		



PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
<b>Movement on account of:-</b>		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Provisions	-	-
d) Depreciation	-	-
e) Finance Cost	-	-
f) Other Income	-	-
g) Exchange Differences on Monetary Items	-	-
<b>TOTAL</b>	-	-



(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
<b>A. EMPLOYEE BENEFITS EXPENSE</b>		
Salaries, wages, allowances	-	-
Gratuity and contribution to provident fund	-	-
Staff welfare expenses	-	-
Leave Salary & Pension Contribution	-	-
<b>Sub-total</b>	-	-
<b>B. REPAIRS &amp; MAINTENANCE</b>		
Building	-	-
Machinery	-	-
Others	-	-
<b>Sub-total</b>	-	-
<b>C. ADMINISTRATION &amp; OTHER EXPENSES</b>		
Rent	-	-
Rates and taxes	-	-
Insurance	-	-
Security expenses	-	-
Electricity Charges	-	-
Travelling and Conveyance	-	-
Expenses on vehicles	-	-
Telephone, telex and Postage	-	-
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	-	-
Design and Consultancy charges:		
- Indigenous	-	-
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Assets/ Claims written off	-	-
Land Acquisition and Rehabilitation Expenditure	-	-
Losses on sale of assets	-	-
Other general expenses	-	-
Remuneration to Auditors	-	-
Exchange rate variation (Debit)	-	-
<b>Sub-total</b>	-	-
<b>D. FINANCE COST</b>		
Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	-	-
Cash credit facilities /WCDL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Commitment fee	-	-
Guarantee fee on loan	-	-
Other finance charges	-	-
Transfer of expenses to EAC- Interest on loans from Central Government- adjustment on account of effective interest	-	-
Transfer of expenses to EAC-Interest on security deposit/ retention money- adjustment on account of effective interest	-	-
Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
<b>Sub-total</b>	-	-
<b>E. PROVISIONS</b>	-	-
<b>Sub-total</b>	-	-
<b>F. DEPRECIATION AND AMORTISATION EXPENSES</b>	-	-
<b>Sub-total</b>	-	-
<b>G. C.O./Regional Office Expenses:</b>		
Other Income	-	-
Generation, Administration and Other Expenses	-	-
Employee Benefits Expense	-	-
Depreciation & Amortisation Expenses	-	-
Finance Cost	-	-
Provisions	-	-
<b>Sub-total</b>	-	-



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H. LESS: RECEIPTS AND RECOVERIES		
Income from generation of electricity – precommissioning	-	-
Interest on loans and advances	-	-
Profit on sale of assets	-	-
Exchange rate variation (Credit)	-	-
Provision/Liability not required written back	-	-
Hire charges/ outturn on plant and machinery	-	-
Miscellaneous receipts	-	-
<b>Sub-total</b>	-	-
<b>TOTAL (A+B+C+D+E+F+G-H)</b>	-	-



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**CHAMERA-III POWER STATION**

**Note-33: Disclosure on Financial Instruments and Risk Management**

**(1) Fair Value Measurement**

**A) Financial Instruments by category**

(Amount in `)

Financial assets	Notes	As at 31st March, 2017		As as 31st March, 2016		As at 01st Apr, 2015	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
<b>Non-current Financial assets</b>							
(i) Non-current investments							
a) In Equity Instrument (Quoted)	3.1	-	-	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-	-	-
<b>Sub-total</b>		-	-	-	-	-	-
(ii) Loans	3.2						
a) Employees			-		2,22,01,192		1,87,51,994
b) Loan to Government of Arunachal Pradesh			-		-		-
c) Contractors/Suppliers and Others			-		-		-
(iii) Others							
- Bank Deposits with more than 12 Months Maturity	3.3		-		-		-
<b>Total Non-current Financial assets</b>		-	-	-	2,22,01,192	-	1,87,51,994
<b>Current Financial assets</b>							
(i) Current Investments	6		-		-		-
(ii) Trade Receivables	7		-		-		-
(iii) Cash and cash equivalents	8		79,008		77,765		2,04,899
(iv) Bank balances	9		-		-		-
(v) Loans	10		-		1,07,13,555		1,07,98,481
(vi) others							
(a) Claims recoverables	11		15,52,684		15,41,265		15,75,211
(b) interest receivable on investments and bank deposits	11		-		-		-
(c) interest receivable from beneficiary	11		-		-		-
(d) other receivables	11		-		-		-
<b>Sub total</b>		-	15,52,684	-	15,41,265	-	15,75,211
<b>Total Current Financial Assets</b>		-	16,31,692	-	1,23,32,585	-	1,25,78,591
<b>Total Financial Assets</b>		-	16,31,692	-	3,45,33,777	-	3,13,30,585



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Financial Liabilities	Notes	As at 31st March, 2017		As at 31st March, 2016		As at 01st Apr, 2015	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
<b>(i) Long-term borrowings</b>							
a) Non-Convertible and Non Cumulative Bonds	16.1	-	-	-	-	-	-
b) Term Loan From Banks	16.1	-	-	-	-	-	-
c) Term Loans from other parties	16.1	-	-	-	-	-	-
d) Subordinate Debts	16.1	-	-	-	-	-	-
<b>Sub-total</b>		-	-	-	-	-	-
<b>(ii) Deposits/Retention Money-non current</b>	16.2		12,08,297		2,43,832		2,95,413
<b>(iii) Trade Payables including MSME</b>	20.1		6,27,17,937		2,16,41,565		1,92,08,414
<b>(iv) Other Current financial liabilities</b>							
a) Current Maturity of Non-Convertible and Non Cumulative Bonds	20.2		-		-		-
b) Current Maturity of Term Loans from banks	20.2		-		-		-
c) Current Maturity of Term Loans from other parties			-		-		-
d) Deposits/Retention Money	20.2		1,01,51,513		64,74,587		59,08,195
e) Liability against Capital Works/Supplies	20.2		14,28,46,997		15,09,73,927		15,39,72,020
f) interest payable on borrowings	20.2		-		-		-
g) Other Payables	20.2		-		-		-
<b>Sub total</b>			<b>15,29,98,510</b>		<b>15,74,48,514</b>		<b>15,98,80,215</b>
<b>Total</b>			<b>21,69,24,744</b>		<b>17,93,33,911</b>		<b>17,93,84,042</b>

**Note:**

1. The company does not classify any financial asset/financial liability at fair value through profit or loss (FVTPL).



CHAMERA-III POWER STATION

(Amount in `)

B) FAIR VALUATION MEASUREMENT

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

	Note No.	As at 31st March, 2017	As at 31st March, 2016	As at 01st Apr, 2015
		Level 1	Level 1	Level 1
<b>Financial Assets at FVTOCI</b>				
<b>(i) Investments-</b>				
- In Equity Instrument (Quoted)	3.1	-	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-	-
<b>Total</b>		-	-	-

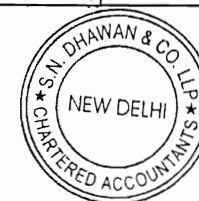
Note:

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(Amount in `)

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

Particulars	Note No.	As at 31st March, 2017			As at 31st March, 2016			As at 01st Apr, 2015		
		Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
<b>Financial assets</b>										
<b>(i) Loans</b>	3.2									
a) Employees			0			0			18751994	
b) Loan to Government of Arunachal Pradesh			0			0			0	
c) Contractors/Suppliers and Others			0			0			0	
<b>(ii) Others</b>	3.3									
-Bank Deposits with more than 12 Months Maturity		0			0			0		
<b>Total Financial Assets</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18751994</b>	<b>0</b>
<b>Financial Liabilities</b>										
<b>(i) Long-term borrowings</b>	16.1									
a) Bonds			0			0			0	
b) Term Loans			0			0			0	
c) Subordinate Debts				0			0			0
<b>(ii) Other Long Term Financial Liabilities</b>	16.2									
-Deposits/Retention Money				1208297			243832			295413
<b>Total Financial Liabilities</b>		<b>0</b>	<b>0</b>	<b>1208297</b>	<b>0</b>	<b>0</b>	<b>243832</b>	<b>0</b>	<b>0</b>	<b>295413</b>



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(Amount in `)

## (c) Fair value of Financial Assets and liabilities measured at Amortised Cost

Particulars	Note No.	As at 31st March, 2017		As of 31.03.2016		As of 01.4.2015	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
<b>Financial assets</b>	<b>3.2</b>						
(i) Loans							
a) Employees		-		2,22,01,192		1,87,51,994	1,87,51,994
b) Loan to Government of Arunachal Pradesh		-		-		-	
c) Contractors/Suppliers and Others		-		-		-	
(ii) Others	<b>3.3</b>						
-Bank Deposits with more than 12 Months Maturity		-		-		-	
<b>Total Financial Assets</b>		-		<b>2,22,01,192</b>		<b>1,87,51,994</b>	
<b>Financial Liabilities</b>	<b>16.1</b>						
(i) Long-term borrowings							
a) Bonds		-		-		-	
b) Term Loans		-		-		-	
c) Subordinate Debts		-		-		-	
(ii) Other Long Term Financial Liabilities	<b>16.2</b>						
-Deposits/Retention Money		12,08,297	12,08,297	2,43,832	2,43,832	2,95,413	2,95,413
<b>Total Financial Liabilities</b>		<b>12,08,297</b>		<b>2,43,832</b>		<b>2,95,413</b>	



**CHAMERA-III POWER STATION**

**(2) Financial Risk Management**

**(i) Maturities of Financial Liabilities:**

The table below provides undiscounted cash flows towards company's financial liabilities into relevant maturity based on the remaining period at the balance sheet to the contractual maturity date. Balance due within 1 year is equal to their carrying balances as the impact of discounting is not significant. (refer Note 16.1 and 16.2 of balance sheet)

**For year Ended 31st March 2017**

**(Amount in `)**

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	15,44,11,146	15,30,81,121	13,30,025	-	-
Trade Payables	20.2	6,27,17,937	6,27,17,937	-	-	-
<b>Total Financial Liabilities</b>		<b>21,71,29,083</b>	<b>21,57,99,058</b>	<b>13,30,025</b>	-	-

**For year Ended 31st March 2016**

**(Amount in `)**

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2016	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	15,77,59,209	15,74,83,868	-	2,75,341	-
Trade Payables	20.2	2,16,41,565	2,16,41,565	-	-	-
<b>Total Financial Liabilities</b>		<b>17,94,00,774</b>	<b>17,91,25,433</b>	-	<b>2,75,341</b>	-

**As at 1st April 2015**

**(Amount in `)**

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 01.4.2015	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	16,02,17,437	15,98,80,215	-	3,37,222	-
Trade Payables	20.2	1,92,08,414	1,92,08,414	-	-	-
<b>Total Financial Liabilities</b>		<b>17,94,25,851</b>	<b>17,90,88,629</b>	-	<b>3,37,222</b>	-



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**(ii) Foreign Currency Financial Liabilities**

**(a) Foreign Currency Exposure:**

The company's exposure to foreign currency at the end of the reporting period expressed in INR are as follows :

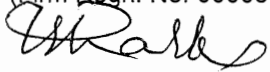
(Amount in `)

Particulars	31.03.2017	31.03.2016	01.04.2015
<b>Financial Liabilities:</b>			
Foreign Currency Loans	-	-	-
Other Financial Liabilities (Sundry Creditors, Retention Money/Security Deposits etc.)	1,49,71,019	2,05,35,159	2,23,38,742
<b>Net Exposure to foreign currency (liabilities)</b>	<b>14971019</b>	<b>20535159</b>	<b>22338742</b>

**For S.N. DHAWAN & CO LLP**

Chartered Accountants

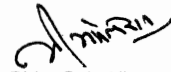
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(CA S.K. Khattar)

**Partner**

M.No.084993



Bhim Sain Khurana

(Head of Finance)



Prashant Kaul

(Head of Project)



## Note No. - 34: Other Explanatory Notes to Accounts

### 1. Disclosures relating to Contingent Liabilities:-

#### a) Claims against the Company not acknowledged as debts in respect of:

##### (i) Capital works

Contractors have lodged claims aggregating to Rs 6382846786 (previous year Rs 6425350415 and as at 01.04.2015 Rs 5798625568 ) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs 2369751007 (previous year Rs 1821821468 and as at 01.04.2015 Rs1649862587) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

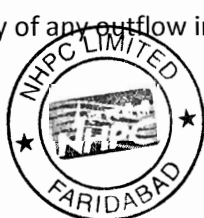
The Management has assessed the above claims and recognized a provision of Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) based on probability of outflow of resources embodying economic benefits and estimated Rs 6382846786 (previous year Rs 6425350415 and as at 01.04.2015 Rs 5798625568) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

##### (ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs 722071 (previous year Rs 682203/ and as at 01.04.2015 Rs 642335/- ) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) based on probability of outflow of resources embodying economic benefits and estimated Rs 722071/- (previous year Rs 682203/- and as at 01.04.2015 Rs 642335/-) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

##### (iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL). Pending settlement, the Company has assessed and provided an amount of Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.



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(iv) Others

Claims on account of other miscellaneous matters amount to Rs 179874258 (previous year Rs 179874258 and as at 01.04.2015 Rs 179559043). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs 66232820 (previous year Rs 66232820 and as at 01.04.2015 Rs 66232820 ) based on probability of outflow of resources embodying economic benefits and estimated Rs 113641438 (previous year Rs 113641438 and 01.04.2015 Rs 113326223) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as at 31.03.2017 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2017	Provision against the claims	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	6382846786/-	0.00	6382846786/-	6425350415/-	(42503629)
2.	Land Compensation cases	722071	0.00	722071	682203	39868/-
3.	Disputed tax matters	0.00	0.00	0.00	0.00	0.00
4.	Others	179874258/-	66232820/-	113641438/-	113641438/-	0.00
	<b>Total</b>	<b>6563443115/-</b>	<b>66232820/-</b>	<b>6497210295/-</b>	<b>6539674056/-</b>	<b>(42463761)</b>

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of Rs.NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) towards above contingent liabilities.

(e) An amount of Rs 92377240/- (previous year Rs 92377240 and as at 01.04.2015 Rs 92377240) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

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(f) Agency wise details of contingent liability as at 31.03.2017 are as under:

(Amount in Rs)

Sl. No.	Category of Agency	Claims as on 31.03.2017	Provision against the claims/ Paid during the year	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition(+)/deduction (-) from contingent liability during the year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1	Central Govt. departments					
2	State Govt. departments or Local Bodies	92377240/-	66232820/-	26144420/-	26144420/-	0.00
3	CPSEs					
4	Others	6471065875/-	0.00	6471065875/-	6513529636/-	-42463761/-
	TOTAL	6563443115	66232820/-	6497210295/-	6539674056/-	-42463761/-

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) **Counter Claims lodged by the company on other entities:**

The company has lodged counter claims aggregating to Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) towards arbitration awards including updated interest thereon.

Management has assessed the above claims and estimates that inflow of economic benefits of Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) is probable. In respect of the rest of the claims, possibility of any inflow is considered remote.

b) **Surcharge billed on debtors: (TO BE GIVEN AT CORPORATE OFFICE)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of late payment surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. An amount of Rs ..... as on 31.03.2017 (As on 31.03.2016 Rs ..... and as at 01.04.2015 Rs ..... ) is due from beneficiaries on account of surcharge but not recognised in books of accounts due to significant uncertainties in the ultimate collection from the customers.

c) **Revenue to the extent not recognised in respect of power stations: (TO BE GIVEN AT CORPORATE OFFICE)**

CERC (Terms & Conditions of Tariff) Regulations for the tariff period 2014-19 allows additional capitalisation of capital expenditure for computation of tariff as per declaration by the company at the beginning of the tariff period and after due diligence by CERC. Cases where additional capitalisation has exceeded the amount declared by the company including new items are not included in revenue pending approval of CERC. Management has assessed these expenditures and considers that inflow of Rs ..... as at 31.03.2017 (previous year Rs ..... and as at 01.04.2015 Rs ..... ) by way of tariff is probable.

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**d) Other Cases**

The Management has assessed the claims and estimates that inflow of economic benefits of Rs. NIL (previous year Rs. NIL and as at 01.04.2015 Rs NIL) is probable.

The above is summarized as below:

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Counter claims lodged by the company	NIL	NIL	NIL
2.	Surcharge billed on debtors	NIL	NIL	NIL
3.	Revenue to the extent not recognised	NIL	NIL	NIL
4.	Other cases	NIL	NIL	NIL
	<b>Total</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>

3. Estimated amount of contracts remaining to be executed on capital account and not provided for is as under:

(Amount in Rs)

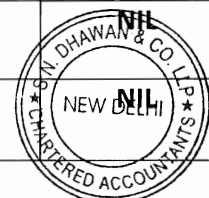
S.No	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Property Plant and Equipment (including CWIP)	250383096/-	289341865/-	272541865/-
2.	Investment Property	-	-	-
3.	Intangible assets	-	-	-
	<b>Total</b>	<b>250383096/-</b>	<b>289341865/-</b>	<b>272541865/-</b>

4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of some of the items beyond the approved quantities as also for extra items totalling to Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) are included in Capital Work-in-Progress/property plant & equipment.

5. Other disclosure under IND AS – 11 on Construction Contracts are as under:

(Amount in Rs)

Sl.	Particulars	31.03.2017	31.03.2016	01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL	NIL
2.	Amount of advances received.	NIL	NIL	NIL
3.	Amount of retention.	NIL	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL	NIL



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

(Amount in Rs)

		For the Year ended 31.03.2017	For the Year ended 31.03.2016
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	732240/- (GAIN)	2297079/- (LOSS)
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Expenditure attributable to Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of property, plant & equipment	NIL	NIL

\* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of tariff) Regulations. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per accounting policy adopted in IGAAP, which is allowed to be continued for long-term foreign currency monetary items recognised till 31.03.2016 as per exemption given in IND AS 101- First Time Adoption of Ind AS.

7. Segment information:

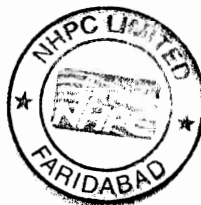
a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Segment Reporting'.

b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

8. Related Party Disclosures are given below:

(i) Name and Nature of Relationship:

S.No	Name of the related party	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	CPSUs	Entities controlled by the same Government (Central Government) that has control over NHPC





(ii) Transactions with Related Parties: Following transactions occurred with related parties during FY 2016-17:

(Amount in Rs)

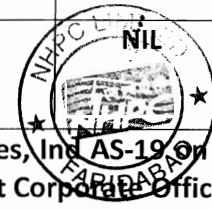
Particulars	During the FY 2016-17		During the FY 2015-16	
	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)
(i)	(ii)	(iii)	(iv)	(v)
Purchase of PPE/CWIP	NIL	NIL	NIL	NIL
Purchase of goods/Inventory	NIL	NIL	NIL	NIL
Services Received by the Company	NIL	NIL	NIL	NIL
Sale of PPE/CWIP	NIL	NIL	NIL	NIL
Sale of goods/Inventory	NIL	NIL	NIL	NIL
Services Provided by the Company	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

(ii) Outstanding Balances with Related Parties:

(Amount in Rs)

Particulars	Government that has control over company (NHPC)- Central Govt.			Entities controlled by the same Government that has control over company (NHPC)		
	As at 31.03.17	As at 31.03.16	As at 01.04.15	As at 31.03.17	As at 31.03.16	As at 01.04.15
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
Payables by the Company	NIL	NIL	NIL	NIL	NIL	NIL
Receivables by the Company	NIL	NIL	NIL	NIL	NIL	NIL
Balance out of Commitments made by the Company:	NIL	NIL	NIL	NIL	NIL	NIL
(a) For purchase of PPE/CWIP/goods/Inventory/Services by the Company	NIL	NIL	NIL	NIL	NIL	NIL
(a) For sale of PPE/CWIP/goods/Inventory/Services by the Company	NIL	NIL	NIL	NIL	NIL	NIL

9. Disclosures as required under Ind AS-17 on Leases, Ind AS-19 on "Employee Benefits" and Ind AS-36 on "Impairment of Assets" shall be dealt at Corporate Office.



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10. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Amount in Rs)			
	Particulars	For the year ended 31.03.2017	For the year ended 31.03.2016
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	NIL	NIL
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	NIL  4521900/- (60000 EURO)	-  5000000/-
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	214007/-	2390008/-
d)*	Earnings in foreign currency i) Interest ii) Others	NIL	NIL

\* Accrual basis.

11. Disclosure related to confirmation of balances is as under:

- a) Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.
- b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is obtained for outstanding balances of Rs. 5.00 lakh or above as at 31st December of every year. Status of confirmation of balances as at 31st December 2016 as well as outstanding as on 31.03.2017 is as under:

(Amount in Rs)

Particulars	Outstanding amount as on 31.12.2016	Amount confirmed	Outstanding amount as on 31.03.2017
Trade receivable	NIL	NIL	NIL
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	380972578/-	269831894/-	111140684/-
Trade/Other payables	144420256/-		144420256/-
Security Deposit/Retention Money payable	3380533/-	910742/-	2469791/-



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c) In the opinion of management, unconfirmed balances will not have any material impact.

12. Prior to transition to Ind AS, capital expenditure incurred for creation of facilities, over which the company does not have control but which is essential principally for construction of the project, was charged to 'Expenditure Attributable to Construction (EAC) as a part of Capital Work in Progress (CWIP) on the basis of attributability of such costs to the creation of major assets of the project. The said accounting treatment was objected to by the office of the C&AG. However, with the introduction of IND AS, the accounting treatment is specifically covered under Para 9 of Ind AS-16, "Property, Plant & Equipment" which prescribes Unit of Measure approach under which management of an entity is competent to apply its judgment to recognition criteria based on its specific circumstances. Accordingly, the company has continued with the existing accounting treatment of enabling assets during the current financial year.
13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.
14. Disclosure related to Corporate Social Responsibility (CSR) (refer Note No.26)
- (i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in Rs)			
S.No	Heads of Expenses constituting CSR expenses	For FY 2016-17	For FY 2015-16
1	Health Care and Sanitation	46873/-	NIL
2	Education & Skill Development	127976/-	360966/-
3	Women Empowerment /Senior Citizen	20491/-	NIL
4	Environment	NIL	NIL
5	Art & Culture	NIL	87612/-
6	Ex-Armed Forces	NIL	NIL
7	Sports	NIL	39780/-
8	National Welfare Fund	NIL	NIL
9	Technology & Research	NIL	NIL
10	Rural Development	429377/-	496115/-
11	Capacity Building	109605/-	NIL
12	SwachhVidyalayaAbhiyan	NIL	NIL
13	Swachh Bharat Abhiyan	NIL	NIL
	<b>Total amount</b>	<b>734322/-</b>	<b>984473/-</b>

(ii) Other disclosures:-

- (a) Details of expenditure incurred during the year ended on 31.03.2017 paid in cash and yet to be paid in cash along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in Rs)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	NIL	NIL	NIL
(ii)	On purpose other than (i) above	426420/-	307902/-	734322/-
	<b>Total</b>	<b>426420/-</b>	<b>307902/-</b>	<b>734322/-</b>

- (b) As stated above, a sum of Rs. 307902/- out of total expenditure of Rs.734322/- is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

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15. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dt. 04.09.2015 making alteration in Schedule-III of the Companies Act, 2013 is as follows (Refer Note no. 20.2):-

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	85391/- NIL	2799424/- NIL
(ii)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	NIL	NIL
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	NIL	NIL
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	NIL	NIL
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL	NIL

16. Disclosure on details of Specified Bank Notes (SBN) held and transacted during the period 08.11.2016 to 30.12.2016 is as under:

(Amount in Rs)

	SBNs*	Other Denomination Notes	Total
Closing cash in hand as on 08 November 2016	11500/-	3691/-	15191/-
(+) Permitted receipts	-	1213925/-	1213925/-
(-) Permitted payments	-	1210000/-	1210000/-
(-) Amount deposited in Banks	11500/-	7616/-	19116/-
Closing cash in hand as on 30 December 2016	0.00	0.00	0.00

\* Specified Bank Notes are as defined in the notification of the Government of India, Ministry of Finance, Department of Economic Affairs No. S.O. 3407(E), dated 08th November 2016.

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

Sl. No.	Description	REMARKS
1	No. of VERs held as Investment & the basis of valuation	NIL
2	No. of VERs under certification	NIL
3	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Amount in Rs)	NIL
4	No. of VERs sold during the year ended 31.03.2017 with the value thereof.	NIL



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**18. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)**

**a) Provision for Livelihood Expenses:**

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum un-skilled wage of the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

- i) Till the date of superannuation for PAFs eligible for employment.
- ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.
- iii) For 1000 days to all remaining PAFs.

**b) Provision for Committed Capital Expenditure:**

Provision has been recognised at discounted value for capital expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition to granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government authorities.

**c) Provision for Performance Related Pay/Incentive:**

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for FY 2016-17 (PY 2015-16) on management estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises.

**d) Provision for restoration expenses of insured assets:**

Provision has been recognised in the accounts based on management estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

**e) Provisions- Others:**

This includes the provisions recognised in the accounts towards claims against the company appearing as contingent liabilities. These provisions have been created on the basis of management estimates considering the probability of outflow of resources embodying economic benefits. Utilization/outflow of the provision is to be made on the outcome of the case.

**19. Unit/Project specific notes as per Annexure-A below (to be given only by the respective project/unit pertaining to their project/unit).**



20. a) Undisputed Statutory dues outstanding as on 31.03.2017 which have not been deposited within six months from the date they became payable:

(Amount in Rs)

Nature of dues	Amount in Rs	Due date of remittance
EPF	NIL	NIL
Income Tax	NIL	NIL
Sales Tax /VAT	NIL	NIL
Service Tax	NIL	NIL
Custom Duty	NIL	NIL
Excise Duty	NIL	NIL
Works Contract Tax	NIL	NIL
Any other levies (Please specify)	NIL	NIL

- b) Statutory dues which have not been deposited on account of any dispute:-

(Amount in Rs)

Name of the Statute	Nature of dues	Amount in Rs	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	210/- 10/- 1760/-	2007-08 2008-09 2009-10	INCOME TAX DEPTT.
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	NIL	NIL
Finance Act,1994	Service Tax	NIL	NIL	NIL
Custom Act,1962	Custom Duty	NIL	NIL	NIL
Central Excise Tariff Act, 1985	Excise Duty	NIL	NIL	NIL
Works Contract Tax	Works Contract Tax	NIL	NIL	NIL
Please specify	Any other levies	NIL	NIL	NIL

- c) Details of Immovable Properties (other than land) for which title deeds are not held in the name of the company:

(Amount in Rs)

Sl. No.	Details of the Property	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
	NOT APPLICABLE				



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21. Disclosure for reporting in compliance to directions issued by Office of CAG u/s 143(5):

b-- Details of land for which title deeds are not held in the name of the company:

(Amount in Rs)

Sl. No.	Details of Land (Freehold/Leasehold)	Gross Block as at 31.03.2017	Net Block as at 31.03.2017	Area (in Hectare)	Reasons for non execution of title deed
1.	LAND SWITCH-YARD AT MOHAL MOUKHARI	8399310/-	8399310/-	0.2307	The acquisition of Land has been done under Land Acquisition Act, 2013 according to clause 38(1) of said act " The collector shall take possession of land after ensuring that full payment of compensation as well as rehabilitation & resettlement entitlements are paid or tendered to the entitled persons within period of three months for the compensation and a period of six months for the monetary part of rehabilitation and resettlement entitlements as per schedule-II of the act. Since R & R plan is under consideration of the state government, the mutation of land is awaited.

(b)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	NOT APPLICABLE
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	NOT APPLICABLE

For S.N. DHAWAN & CO LLP  
Chartered Accountants  
(Firm Regn No. 000050N/N500045)

(CA S.K. Khattar)  
Partner  
M. No. 084993



(Bhim Sain Khurana)  
Head of Finance

(Prashant Kaul)  
Head of Project

Date:

Place:

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has elected to avail the exemption and designate its investment in equity instruments at Fair value through Other Comprehensive Income (FVTOCI).

- d) **Fair value measurement of financial assets or financial liabilities at initial recognition:** Para D20 of Ind AS 101 permits prospective application of requirements of IND AS 109 to transactions entered into on or after date of transition. The company has availed the exemption for fair value measurement of financial assets and financial liabilities prospectively.
- c) **Investment in Subsidiaries and joint ventures:** Para D15 of Ind AS 101 allows an entity to measure investment in subsidiaries, joint ventures and associates at previous GAAP carrying amount at the date of transition to Ind AS. The Company has availed the exemption with regard to measuring the investment in subsidiaries and joint venture as at date of transition at deemed cost which is previous GAAP carrying amount at that date.
- d) **Leases:** Appendix C to Ind AS 17- Leases requires an entity to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, the assessment should be carried out at the inception of the contract or arrangement. Para D9 of Ind AS 101 provides an option to make this assessment on the basis of facts and circumstances existing at the date of transition to Ind AS, except where the effect is expected to be not material. The Company has elected to apply this exemption for such arrangements/contracts based on the conditions in place as at the date of transition.

**ii) Mandatory exceptions:**

- a) **Estimates:** An entity's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with the previous GAAP (after adjustment to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1<sup>st</sup> April 2015 are consistent with the estimates as at the same date made in conformity with previous GAAP. The company made estimates for the following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

- All assets and liabilities have been classified into financial assets/liabilities and non-financial assets/liabilities.
- Investments in Equity instruments carried at Fair Value through Other Comprehensive Income (FVTOCI).
- Investment in debt instruments carried at FVTOCI.
- Fair valuation of loans to employee such as house building advance, car advance, computer advance and scooter advance using discounted cash flow method. The interest rates used for valuing the above advances for income tax purpose have been used as the discount rate.





- Non-current interest free financial liabilities like Retention money/ security deposit have been fair valued using discounted cash flow method. The weighted average cost of debt of the company for FY 2014-15 has been used as discount rate.
- b) **Classification and measurement of financial assets:** Ind AS 101 requires an entity to assess classification and measurement of financial on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Consequently the company has classified and measured the (investment in debt instruments) on the basis of the facts and circumstances that exist at the date of transition to Ind AS
- c) **Government Loan:** Ind As 101 requires a first-time adopter to apply the requirements in Ind AS 109, *Financial Instruments*, and Ind AS 20, *Accounting for Government Grants and Disclosure of Government Assistance*, prospectively to government loans existing at the date of transition to Ind ASs. Consequently, if a first-time adopter did not, under its previous GAAP, recognise and measure a government loan at a below-market rate of interest, it shall use its previous GAAP carrying amount of the loan at the date of transition to Ind ASs as the carrying amount of the loan in the opening Ind AS Balance Sheet. An entity shall apply Ind AS 109 to the measurement of such loans drawn after the date of transition to Ind ASs. Consequently, the company has used its previous GAAP carrying amount of the loan at the date of transition to Ind AS as the carrying amount of the loan in the opening Ind AS Balance Sheet.

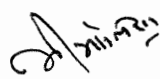
**B) Reconciliations between previous GAAP and Ind AS:**

Ind AS 101 requires an entity to reconcile equity and total comprehensive income for prior periods. Appendix –I & II to Note no. 35 represent the reconciliations from previous GAAP to Ind AS.

For S.N. DHAWAN & CO LLP  
Chartered Accountants  
(Firm Regn No. 000050N/N500045)

  
(CA S.K. Khattar)  
Partner  
M. No. 084993



  
(Bhim Sain Khurana)  
Head of Finance

  
(Prashant Kaul)  
Head of Project

Date:

Place:



Name of the Unit :

CHAMERA-III POWER STATION

## (A) RECONCILIATION OF BALANCE SHEET

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2016			As at 01st April, 2015		
		Previous GAAP	Adjustments	IND AS	Previous GAAP	Adjustments	IND AS
<b>ASSETS</b>							
<b>(1) NON-CURRENT ASSETS</b>							
a) Property Plant & Equipment	2.1	15,76,90,88,748	5,41,171	15,76,96,29,919	16,81,58,67,456	-	16,81,58,67,456
b) Capital Work In Progress	2.2	7,07,64,995	-	7,07,64,995	7,61,48,096	-	7,61,48,096
c) Investment Property	2.3	-	-	-	-	-	-
d) Other Intangible Assets	2.4	16,88,78,167	-	16,88,78,167	17,53,27,020	-	17,53,27,020
<b>e) Financial Assets</b>							
i) Investments	3.1	-	-	-	-	-	-
ii) Loans	3.2	10,48,67,773	(8,26,66,581)	2,22,01,192	5,40,43,362	(3,52,91,368)	1,87,51,994
iii) Others	3.3	-	-	-	-	-	-
f) Other Non Current Assets	4	-	8,26,66,581	8,26,66,581	-	3,52,91,368	3,52,91,368
<b>(2) CURRENT ASSETS</b>							
a) Inventories	5	6,16,20,694	-	6,16,20,694	3,29,94,502	-	3,29,94,502
<b>b) Financial Assets</b>							
i) Investments	6	-	-	-	-	-	-
ii) Trade Receivables	7	-	-	-	-	-	-
iii) Cash & Cash Equivalents	8	77,765	-	77,765	2,04,899	-	2,04,899
iv) Bank balances	9	-	-	-	-	-	-
v) Loans	10	12,38,69,823	(11,31,56,268)	1,07,13,555	11,63,42,473	(10,55,43,992)	1,07,98,481
vi) Others	11	-	15,41,265	15,41,265	-	15,75,211	15,75,211
c) Current Tax Assets (Net)	12	-	-	-	-	-	-
d) Other Current Assets	13	15,41,265	11,16,15,003	11,31,56,268	15,75,211	10,39,68,781	10,55,43,992
<b>TOTAL ASSETS</b>		<b>16,30,07,09,230</b>	<b>5,41,171</b>	<b>16,30,12,50,401</b>	<b>17,27,25,03,019</b>	<b>-</b>	<b>17,27,25,03,019</b>
(3) Regulatory Deferral Account Debit Balances	14	-	-	-	-	-	-
<b>Total assets and regulatory deferral account debit balances</b>		<b>16,30,07,09,230</b>	<b>5,41,171</b>	<b>16,30,12,50,401</b>	<b>17,27,25,03,019</b>	<b>-</b>	<b>17,27,25,03,019</b>
<b>EQUITY AND LIABILITIES</b>							
<b>(1) EQUITY</b>							
(a) Equity Share Capital	15.1	-	-	-	-	-	-
(b) Other Equity	15.2	1,72,05,35,772	5,64,70,336	1,77,70,06,108	2,52,12,56,081	5,71,46,884	2,57,84,02,965
<b>(2) LIABILITIES</b>							
<b>NON-CURRENT LIABILITIES</b>							
<b>a) Financial Liabilities</b>							
i) Borrowings	16.1	-	-	-	-	-	-
ii) Trade Payables							
Total outstanding dues of micro enterprises and small enterprises							
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
iii) Other financial liabilities	16.2	-	2,43,832	2,43,832	-	2,95,413	2,95,413
b) Provisions	17	-	1,37,09,894	1,37,09,894	-	1,24,67,121	1,24,67,121
c) Deferred Tax Liabilities (Net)	18	-	-	-	-	-	-
d) Other non-current Liabilities	19	2,75,341	(2,75,341)	-	4,47,075	(4,47,075)	-
<b>(3) CURRENT LIABILITIES</b>							
<b>a) Financial Liabilities</b>							
i) Trade Payables	20.1	2,42,26,153	(25,84,588)	2,16,41,565	2,02,36,062	(10,27,648)	1,92,08,414
Total outstanding dues of micro enterprises and small enterprises							
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
ii) Other financial liabilities	20.2	-	15,74,48,514	15,74,48,514	-	15,98,80,215	15,98,80,215
b) Other Current Liabilities	21	15,97,18,809	(15,48,99,280)	48,19,529	16,20,93,532	(15,87,42,714)	33,50,818
c) Provisions	22	23,41,68,072	(6,95,72,196)	16,45,95,876	24,51,62,882	(6,95,72,196)	17,55,90,686
d) Current Tax Liabilities (Net)	23	-	-	-	-	-	-
(4) FUND FROM C.O.	15.3	14,16,17,85,083	-	14,16,17,85,083	14,32,33,07,387	-	14,32,33,07,387
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>16,30,07,09,230</b>	<b>5,41,171</b>	<b>16,30,12,50,401</b>	<b>17,27,25,03,019</b>	<b>-</b>	<b>17,27,25,03,019</b>

Head of Finance

Head of Project

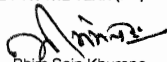


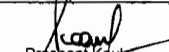
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**(B) RECONCILIATION OF TOTAL COMPREHENSIVE INCOME**

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2016		
		Previous GAAP	Adjustments	IND AS
<b>INCOME</b>				
i) Revenue from Operations	24	4,35,29,26,508	(71,92,278)	4,34,57,34,230
ii) Other Income	25	3,33,44,352	-	3,33,44,352
<b>TOTAL INCOME</b>		<b>4,38,62,70,860</b>	<b>(71,92,278)</b>	<b>4,37,90,78,582</b>
<b>EXPENSES</b>				
i) Generation and Other Expenses	26	26,90,73,679	(78,23,179)	26,12,50,500
ii) Employee Benefits Expense	27	44,68,07,769	-	44,68,07,769
iii) Finance Cost	28	92,88,03,459	12,95,349	93,00,98,808
iv) Depreciation & Amortization Expense	29	1,01,64,60,892	12,100	1,01,64,72,992
<b>TOTAL EXPENSES</b>		<b>2,66,11,45,799</b>	<b>(65,15,730)</b>	<b>2,65,46,30,069</b>
Prior Period Items		45,89,289	(45,89,289)	
<b>Profit before Exceptional items, Rate Regulated Activities and Tax</b>		<b>1,72,05,35,772</b>	<b>(6,76,548)</b>	<b>1,72,44,48,513</b>
Exceptional items		-	-	-
<b>PROFIT BEFORE TAX</b>		<b>1,72,05,35,772</b>	<b>39,12,741</b>	<b>1,72,44,48,513</b>
<b>Tax Expenses</b>	30			
i) Current Tax		-	-	-
ii) Adjustments relating to earlier years		-	-	-
iii) Deferred Tax		-	-	-
<b>Total Tax Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES</b>		<b>1,72,05,35,772</b>	<b>39,12,741</b>	<b>1,72,44,48,513</b>
Movement in Regulatory Deferral Account Balances	31	-	-	-
Impact of Tax on Regulatory Deferral Accounts		-	-	-
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-	-
<b>PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.</b>		<b>1,72,05,35,772</b>	<b>39,12,741</b>	<b>1,72,44,48,513</b>
<b>Profit for the year from continuing operations</b>		<b>1,72,05,35,772</b>	<b>39,12,741</b>	<b>1,72,44,48,513</b>
Profit from discontinued operations		-	-	-
Tax expense of discontinued operations		-	-	-
<b>Profit from discontinuing operations after tax</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>II OTHER COMPREHENSIVE INCOME</b>				
<b>A (i) Items that will not be reclassified to profit or loss</b>				
- Remeasurements of the defined benefit plans		-	-	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-	-
- Equity Investment		-	-	-
Less: Income Tax on Equity Investment		-	-	-
<b>B (i) Items that will be reclassified to profit or loss</b>				
- Investment in Debt Instruments		-	-	-
Less: Income Tax on investment in Debt Instruments		-	-	-
<b>Other Comprehensive Income (A+B)</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR (I+II)</b>		<b>1,72,05,35,772</b>	<b>39,12,741</b>	<b>1,72,44,48,513</b>

  
Bhim Sain Khurana  
(Head of Finance)

  
Prashant Kaul  
(Head of Project)



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## CHAMERA-III POWER STATION

## (A) RECONCILIATION STATEMENT OF TOTAL EQUITY

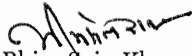
(Amount in ₹)

Particulars	31st March 2016	1st April 2015
Total Equity(Shareholder's Fund) as per Previous GAAP	1,72,05,35,772	2,52,12,56,081
<b>Adjustments :</b>		
Impact of arrangements/contracts containing a lease	-	-
Fair valuation of Investments	-	-
Fair valuation of Financial Assets and Financial liabilities other than investments	28,671	41,809
Rebate to Customers (Upfront Provision)	-	-
Discounting of Provisions	5,58,62,302	5,71,05,075
Proposed Dividend	-	-
Rectification of Depreciation	-	-
Investments-adjustment of premium/discount on acquisition	-	-
Remeasurement of defined Benefit plan-Tax effect	-	-
Change in policy for recognition of Property, Plant & Equipment (PPE)	5,79,363	-
Tax effect of adjustments	-	-
	5,64,70,336	5,71,46,884
<b>Total equity as per IND AS</b>	<b>1,77,70,06,108</b>	<b>2,57,84,02,965</b>

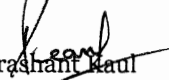
## (B) RECONCILIATION STATEMENT OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

Particulars	31st March 2016
<b>Profit after tax as per Previous GAAP</b>	<b>1,72,05,35,772</b>
<b>Adjustments:</b>	
Impact of arrangements/contracts containing a lease	-
Fair valuation of Financial Assets and Financial liabilities other than investments	-13,138
Investments-adjustment of premium/discount on acquisition	-
Rebate to Customers (Upfront Provision)	-
Discounting of Provisions	-12,42,773
Change in policy for recognition of Property, Plant & Equipment (PPE)	5,79,363
Impact of Prior Period expenses transferred to Opening reserves	45,89,289
Remeasurement of defined Benefit plan	-
Tax effect of adjustments	-
<b>Total Adjustments</b>	<b>39,12,741</b>
<b>Profit after tax as per IND AS</b>	<b>1,72,44,48,513</b>
<b>Other comprehensive income</b>	<b>-</b>
<b>Total comprehensive income</b>	<b>1,72,44,48,513</b>

  
Bhim Sain Khurana  
(Head of Finance)



  
Prashant Kaul  
(Head of Project)

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Name of Unit : CHAMERA-III POWER STATION

**Detail of Outstanding Financial Liabilities Payable in Foreign Currency**

Payable in Foreign Currency	31.03.2017					31.03.2016					01.04.2015				
	Foreign Currency Loans	Sundry Creditors- Other than Indian Currency	Retention Money/Security Deposit - Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total	Foreign Currency Loans	Sundry Creditors- Other than Indian Currency	Retention Money/Security Deposit - Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total	Foreign Currency Loans	Sundry Creditors- Other than Indian Currency	Retention on Money/Security Deposit - Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total
EURO (Number)			105180				169586	0		169586		276918			276918
Conversion Rate on balance sheet date			70.36				75.78					68.42			
Corresponding amount in INR	0	0	7400465	0		0	12851227	0	0	12851227	0	18946730	0	0	18946730
JPY (Number)			12883857				12883857			12883857		12883857			12883857
Conversion Rate on balance sheet date			0.5876				0.5964					0.2633			
Corresponding amount in INR	0	0	7570554	0		0	7683932	0	0	7683932	0	3392012	0	0	3392012
<b>Total in INR (Rs)</b>	<b>0</b>	<b>0</b>	<b>14971019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20535159</b>	<b>0</b>	<b>0</b>	<b>20535159</b>	<b>0</b>	<b>22338742</b>	<b>0</b>	<b>0</b>	<b>22338742</b>

- Note:
1. Outstanding financial liabilities payable in foreign currency and corresponding INR at each balance sheet date (31.03.2017, 31.03.2016 and 01.4.2015 )should exactly match with the amount outstanding inthe books of accounts.
  2. Total amount in INR appearing above should be same as appearing in the Note No. 33 (2) (ii) - Foreign Currency Financial Liability

*Admitia*  
(HOF)



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**SUB NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS**

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>OTHER LOANS</b>			
a) <b>Employees (at amortised Cost)</b>			
- Secured (considered good)	-	20541673	17536582
- Unsecured (considered good)	-	1659519	1215412
<b>Less: Fair Value Adjustments (Secured)</b>	-	-	-
<b>Less: Fair Value Adjustments (Unsecured)</b>	-	-	-
<b>Sub-total</b>	-	<b>22201192</b>	<b>18751994</b>
b) <b>Contractor / supplier</b>			
- Against bank guarantee			
Add/ Less: Fair value adjustment	-	-	-
<b>Sub-total</b>	-	-	-
e) <b>Deposits</b>			
- Unsecured (considered good)	-	-	-
Add/ Less: Fair value adjustment	-	-	-
<b>Sub-total</b>	-	-	-

**SUB NOTE NO. 11 FINANCIAL ASSETS - CURRENT - LOANS (old 13)**



	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>OTHER LOANS</b>			
<b>Employees (including accrued interest)</b>			
- Secured (considered good)	-	3789827	3900627
- Unsecured (considered good)	-	6923728	6897854
Less : Fair Value Adjustments (Secured)	-	-	-
Less : Fair Value Adjustments (Unsecured)	-	-	-

**SUB NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS**

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b><u>Bonds</u></b>			
- Secured	-	-	-
- Unsecured	-	-	-
<b><u>Term Loans</u></b>			
• From Banks			
- Secured	-	-	-
- Unsecured	-	-	-
• From Other Parties			
- Secured	-	-	-
- Unsecured	-	-	-
Add: Fair Value Adjustment *	-	-	-
<b>TOTAL</b>	-	-	-



**SUB NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT**

<b>PARTICULARS</b>	<b>As at 31st March, 2017</b>	<b>As at 31st March, 2016</b>	<b>As at 1st April, 2015</b>
Deposits/ retention money	1330025	275341	337222
Less: Fair value adjustment - Deposits/ retention money	(121728)	(31509)	(41809)
<b>TOTAL</b>	<b>1208297</b>	<b>243832</b>	<b>295413</b>





SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>i) <u>Provision For Committed Capital Expenditure</u></b>			
As per last Balance Sheet	69572196	69572196	69572196
Additions during the year			
Amount used during the year	1053921		
Amount reversed during the year			
<b>Closing Balance</b>	<b>68518275</b>	<b>69572196</b>	<b>69572196</b>
<b>Less: Fair Value Adjustment</b>	<b>(54529558)</b>	<b>(55862302)</b>	<b>(57105075)</b>
<b>Closing Balance after Fair Value Adjustment</b>	<b>13988717</b>	<b>13709894</b>	<b>12467121</b>
<b>ii) <u>Provision For Livelihood Assistance</u></b>			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: Fair Value Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing Balance after Fair Value Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>



<b>Fair Value Adjustment-Provision for Committed Capital Expenditure</b>			
Opening Balance	55862302	57105075	57105075
Addition during the year			
Used during the year			
Reversed during the year			
Unwinding of discount	1332744	1242773	
<b>Closing balance</b>	<b>54529558</b>	<b>55862302</b>	<b>57105075</b>
<b>Fair Value Adjustment-Provision For Livelihood Assistance</b>			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Unwinding of discount			
<b>Closing balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT**

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deposits/ retention money	10234124	6509941	5908195
Less: Fair value adjustment - Deposits/ retention money	(82611)	(35354)	-



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**SUB NOTE NO. 22 CURRENT - PROVISIONS**

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
<b>B. OTHERS</b>			
<b>ii) <u>Provision For Committed Capital Expenditure</u></b>			
As per last Balance Sheet	136293115	151728166	151728166
Additions during the year	-	-	-
Amount used during the year	-	15435051	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	<b>136293115</b>	<b>136293115</b>	<b>151728166</b>
<b>Less: Fair Value Adjustment</b>	-	-	-
<b>Closing Balance after Fair Value Adjustment</b>	<b>136293115</b>	<b>136293115</b>	<b>151728166</b>
<b>v) <u>Provision For Livelihood Assistance</u></b>			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
<b>Closing Balance</b>	-	-	-
<b>Less: Fair Value Adjustment</b>	-	-	-
<b>Closing Balance after Fair Value Adjustment</b>	-	-	-
<b>TOTAL</b>	<b>144050672</b>	<b>161632866</b>	<b>175428104</b>



<b>Fair Value Adjustment-Provision for Committed Capital Expenditure</b>			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Unwinding of discount			
<b>Closing balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fair Value Adjustment-Provision For Livelihood Assistance</b>			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Unwinding of discount			
<b>Closing balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



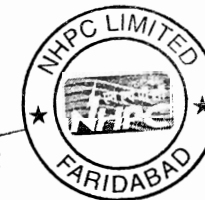
## Summary of contingent liabilities

Particulars	Opening amount of claims as on 01.04.2016	Addition of claims during the period on account of new claims/updation of old claims		Settlement /Adjustment of claims	Closing balance of claims as on 31.03.2017	Upto date provision made in books against claims	Upto date amount for which no probability outflow(neither provision nor contingent liabilities)	Possible outflow No reliable estimate can be made (shown as contingent liability) as on 31.03.2017	Opening amount of contingent liabilities as on 01.04.2016	Addition to the amount conting liabilities during tl period.
1	2	3		4	5=(2+3-4)	6	7	8=(5-6-7)	9	10=(8-9)
<b>A) Capital works:-</b>		Amount	Interest							
i) Capital Works- Arbitration awards challenged in courts or other legal forums	1821821468	256380235	291549304	0	2369751007	0	0	2369751007	1821821468	5479295
ii) Capital works - Claims under arbitrations	4603528947	-256380235	260145648	594198581	4013095779	0	0	4013095779	4603528947	-59043316
iii) Capital works - Claims pending with Management	0		0	0	0	0	0	0	0	0
<b>B) Land compensation cases</b>	682203	0	39868	0	722071	0	0	722071	682203	39868
<b>C) Disputed tax matters</b>	0	0	0	0	0	0	0	0	0	0
<b>D) Others</b>	179874258		0	0	179874258	66232820	0	113641438	113641438	0
<b>Total</b>	<b>6605906876</b>		<b>551734820</b>	<b>594198581</b>	<b>6563443115</b>	<b>66232820</b>	<b>0</b>	<b>6497210295</b>	<b>6539674056</b>	<b>-4246376</b>

Note:- Individual case wise detail needs to be given in the Annexure-X enclosed.



Head of Project



Head of Finance

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## Summary of contingent liabilities-Agency Wise

(Amount in Rupees)

Agency wise	Opening Amount of claims as on 01.04.2016	Addition of claims during the year on account of new claims/ updation of old claims	Settlement/ Adjustment of claims	Closing balance of claims as on 31.03.2017	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2017	Opening amount of Contingent Liabilities as on 01.04.2016	Addition to the amount of Contingent Liabilities during the year
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
Central Govt. departments									
State Govt. departments or Local Bodies	92377240/-			92377240	66232820		26144420	26144420	0.00
CPSEs									
Others	6513529636	551734820	594198581	6471065875	0.00		6471065875	6513529636	-42463761
<b>Total</b>	<b>6605906876</b>	<b>551734820</b>	<b>594198581</b>	<b>6563443115</b>	<b>66232820</b>		<b>6497210295</b>	<b>6539674056</b>	<b>-42463761</b>

Note:- Individual case wise detail needs to be given in the Annexure-X enclosed.

*[Signature]*  
Head of Project

*[Signature]*  
Head of Finance



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## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2017

S.I No	PARTICULARS	NAME OF PARTY	TOTAL AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS	
1	Capital Works  (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. (Arbitration case No. 1)	M/s. HCC Limited	4,01,30,95,779	21.01.2010 to 31.07.2011	M/s HCC Limited was awarded the work of "Construction of diversion tunnel and diversion tunnel gate, coffer dam, concrete dam, intake structure, desilting arrangement,HRT, Surge shaft, Pressure Shaft, Underground Power House, Tail Race System and Pot head yard" with the date of completion 20th Jan 2010. The Extension of Time from 21st Jan. 2010 to 15th May 2011 was approved by the competent authority and approval 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, it was found that M/s HCC has claimed cost incurred by them during the extended period of the contract which is not in line with any of the contractual provisions. The contract agreement stipulates that cost on account of disruption or delays are to be evaluated for determination of any extra cost which may have been incurred by the Claimant at the material time of such disruption and not during the extra time granted for such disruption. However M/s HCC was asked vide letter no NH/CH-III/Tech/2011/320A dated 17.09.11 to raise the claim of additional costs due to time extension considered by NHPC in line with contract provision. The contractor referred the case for arbitration and the Statement of Claim was submitted to arbitrator by M/s HCC Limited on dated 25.01.2012 with cost claim of Rupees 195.34 Crores for the period from 21st Jan 2010 to 31st July 2011.	Written submissions are to be filed by both the parties on or before May'31 2017. Clarification/ explanation of the written submissions will be taken up in the next meetings. Next meetings are scheduled on 30 & 31.08.17 and 01.09.17	2009-10
2	(ii) Claim for additional cost incurred by HCC on account of disruption / suspension of operation of crusher at Adit-III (Arbitration case No. 2 ,claim no 3)	M/s. HCC Limited	4,26,34,261	21.01.2010 to 07.09.2011	M/s HCC Limited had submitted this claim towards additional cost incurred in purchasing sand and aggregate at higher cost from market 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 in the meeting 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.	Arbitral Tribunal has awarded an amount of Rs 2.50 Cores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	2009-10
3	(iii) Rate revision of concreting in HRT geological overbreak ,(BOQ Item no D9.1.2.2) (Deviated items) (Arbitration case No. 2 ,claim no 1B)	M/s. HCC Limited	51,96,78,804	-	As per contract agreement clause 52.2 of COPA rate revision of BOQ items is to be done if the executed quantity exceeds 25% of the quantity set out in the BOQ and such item accounts for 2% of the contract sum. Claim 1 A(b) and Claim 1 B do not satisfy the criteria of 2% as these items account for less than 2% of contract sum. Rate revision for the items under claim 1 A(a) and 1A (c) has already been done by the project for the quantity executed beyond 125% of the BOQ quantity and the payment at revised rates has been released to the contractor for the quantity in excess of 125% of the BOQ quantity. M/s HCC is claiming that the revised rates should be applicable to the entire executed quantity which is not tenable as per the contract agreement.	Arbitral Tribunal has awarded an amount of Rs 9.55 Cores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office.M/s HCC has also filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 17.29 crores. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	2012-13
4	(iv) Rate revision of Surge Shaft reinforcement (BOQ Item no E 11.1) (Deviated items)(Arbitration case No. 2 ,claim no 1A(b))	M/s. HCC Limited	23,77,78,103	-		This claim was rejected by the Arbitral Tribunal. M/s HCC has filed the objection petition u/s 34 of the Act before the High Court of Delhi under which they have claimed an additional amount of Rs 12.90 crores plus interest. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	2012-13
5	(v) Rate revision of reinforcement steel at Dam (BOQ Item no B 11.1) (Deviated items) (Arbitration case No. 2 ,claim no 1A(a))	M/s. HCC Limited	19,10,85,407	-		Arbitral Tribunal has awarded an amount of Rs 11.40Cores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office.Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	2012-13



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## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2017

S.I No	PARTICULARS	NAME OF PARTY	TOTAL AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS	
6	(vi) Rate revision of M25 A40 concrete in piers, breast wall, bucket etc (BOQ Item no D 9.2.1) (Deviated items)(Arbitration case No. 2 ,claim no 1A(c))	M/s. HCC Limited	33,68,38,800	-		Arbitral Tribunal has awarded an amount of Rs 20.09Cores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office.Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	2012-13
7	(vii) Reimbursement of Service Tax discharged by HCC (Arbitration case No. 2 ,claim no 2)	M/s. HCC Limited	26,94,49,634	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.	Arbitral Tribunal has awarded an amount of Rs 15.27 Cores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office.Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	2012-13
8	(viii) Reimbursement of amounts wrongly withheld by the respondent (Arbitration case No. 2 ,claim no 4)	M/s. HCC Limited	1,42,47,811	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.	Arbitral Tribunal has awarded an amount of Rs 78.73 lacs plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office.Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	2012-13
9	(ix) Reimbursement of Additional cost due to Subsequent Legislation (Arbitration case No. 2 ,claim no 5)	M/s. HCC Limited	30,11,48,496	Jan'2008 to June'2012	The case for payment of additional cost to the Contractor due to abnormal increase in minimum rate of wages is not tenable as per the terms of the contract agreement as the increase in minimum wages of labour is compensated by the price adjustment formula provided in contract clause 70.3 COPA	Arbitral Tribunal has awarded an amount of Rs 17.97 Cores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office.Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	2012-13
10	(x) Reimbursement of Building and Other Construction Worker Cess (Arbitration case No. 2 ,claim no 6)	M/s. HCC Limited	7,85,14,651	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	Arbitral Tribunal has awarded an amount of Rs 4.42 Cores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office.Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	2012-13
11	Claim for compensation of additional time & various consequent additional costs being incurred by M/s. HCC , on account of various disruptions (Arbitration case No. 3)	M/s. HCC Limited	37,83,75,041	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.The contractor referred this case for arbitration and the Statement of Claim was submitted to arbitrator by M/s HCC Limited on dated 16.04.2014 with cost claim of Rupees 56.62 Crores for the period from 01.08.2011 to 16.03.2012	Arbitral Tribunal has awarded an amount of Rs.25,63,80,235/- (excluding interest) in favour of M/s HCC. The award has been challenged before the District Court, Faridabad	2013-14
Total Claim of M/s HCC Limited			6,38,28,46,786				
Total under Capital Works		SUB TOTAL	6,38,28,46,786				





DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2017

S.I No	PARTICULARS	NAME OF PARTY	TOTAL AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
	Land Compensation					
12	(I) Claim u/s 54 of L.A. Act. for enhancement of compensation against land acquired by the project through LAO Chamba. (case no -RFA no.274/09	Sh. Devinder Kumar	7,22,071	2009-10	The land oostees have filed the RFA against the award dt 27-11-09, passed by the Ld Distt Judge Chamba for enhancement of the land compensation @ 30%.The awarded enhanced amount has already been deposited in the Distt Court Chamba.	In this case after admission of RFA , no hearing has been fixed so far in this case.The claim has been updated considering provisional interest @ 9% p.a. The case was pending at High Court Shimla
	Total under Land Compensation	SUB TOTAL	7,22,071			
13	Cess deposited under the Building & Other Construction Worker's Welfare Cess Act	Labour officer cum cess assessment officer	2,61,44,420	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:- <u>Details of Amount</u> (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. 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 been shown under Current Assets (Note No. 13- Deposit with Govt. Deptt.) The demand raised by the assessing authority was against the provisions of the Act	The demand raised under the BOCWA by the State Govt. amounting to Rs. 9.24 crore has been deposited with the approval of competent authority and has been appealed as per the provisions of the Act. The appeal filed by NHPC has been accepted by the competent authority. The case has been sent back to labour officer, Chamba for reassessment.A reminder dated 21.12.2016 has been written to Labour-cum-Assessing Officer , Chamba for early hearing. After pursuing the matter, the Labour Officer Cum-Collector-Cum Assessing Officer, Chamba has sought necessary guidelines/instructions from Labour Commissioner (HP) for taking further action in the matter by him.
14	Claim against damages to Houses and properties.	District Administration Chamba	58,90,529	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.
15	Claim against damages to Houses and properties.	District Administration Chamba	1,75,12,146	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 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



## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2017

S.I No	PARTICULARS	NAME OF PARTY	TOTAL AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
16	Claim against damages to Houses and properties.	District Administration Chamba	1,08,50,980	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.
17	Claim for recovery on account of damage caused to the house (Civil suit no 159/2011 dated 17.09.2011)	Sh. Brij Lal	47,420	2011-12	The plaintiff has filed the recovery suit for damage of his house and alleged that damage caused by the defendants. The defense taken by the Power Station that all the work is being executed in scientific manner after obtaining necessary statutory clearances and all construction activity are carried out by HCC in scientific manner by the controlled blasting. Hence the question of developing cracks in the house of the plaintiff by the act of construction activities does not arise. NHPC has refuted the claim	The case has been fixed PWS.Next hearing is scheduled on 23.05.2017
18	Claim for recovery on account of damage caused to the house (Civil suit no 118/2011 dated 04.08.2011)	Sh. Punnu Ram	1,08,388	2011-12		The case has been fixed for PWS.Next hearing is scheduled on 04.05.2017
19	Claim for recovery on account of damage caused to the house (Civil suit no 44/2011 dated 02.09.2011)	Sh. Gurbachan Singh	81,768	2011-12		The case has been fixed PWS. Next hearing is scheduled on 13.04.2017.
20	Claim for recovery on account of damage caused to the house (Civil suit no 35/2011 dated 04.07.2011)	Sh. Dev Dutt	78,484	2011-12		The case has been fixed DWS. Next hearing is scheduled on 28.04.2017
21	Claim for recovery on account of damage the house due to much dumping at the Dam sites (Civil suit no 57/2011 dated 12.10.2011)	Sh. Kartar Singh	1,12,140	2010-11		The Power Station Has taken the pea in the correspondence with forest Deptt that the muck was stored temporarily and the material was reused for construction of the diversion tunnel near the Dam Site. Moreover the said land was already diverted land for construction of the reservoir of the Dam.NHPC has refuted the claim
22	Claim for recovery on account of damage caused to the house and shop (Civil suit no 58/2011 dated 21.03.2011)	Sh. Tilak Raj	1,57,260	2010-11	The plaintiff has filed the recovery suit for damage of his house and alleged that damage caused by the defendants. The defense taken by the Power Station that all the work is being executed in scientific manner after obtaining necessary statutory clearances and all construction activity are carried out by HCC in scientific manner by the controlled blasting. Hence the question of developing cracks in the house of the plaintiff by the act of construction activities does not arise. NHPC has refuted the claim	The case has been fixed PWS. Next hearing is scheduled on 19.06.2017
23	Claim for recovery on account of damage caused to the house (Civil suit no 63/2011 dated 02.09.2011)	Sh. Fenchu Ram	1,54,030	2011-12		The case has been fixed PWS. Next hearing is scheduled on 13.04.2017.
24	Claim for recovery on account of damage caused to the house (Civil suit no 01/2012 dated 01.10.2012)	Smt. Leela	13,31,123	2012-13		The case has been fixed for replication by the plaintiff .Next hearing is 25.05.2017
25	Claim for recovery on account of damage caused to the apple crop (Civil suit no 144/2012 dated 03.11.2012)	Sh. Ujjwal & Others	5,97,640	2012-13		The case has been fixed PWS. Next hearing is scheduled on 11.04.2017
26	Claim for recovery on account of damage caused to the house & land (Civil suit no 24/2012 dated 13.07.2012)	Sh. Hem Raj	2,00,000	2012-13		The case has been fixed for framing of issues.Next hearing is scheduled on 24.04.2017



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## DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2017

S.I No	PARTICULARS	NAME OF PARTY	TOTAL AMOUNT	PERIOD TO WHICH PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
27	Claim for cost of fence post under Revised CAT plan.	HP Forest Deptt.	3,12,66,000	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. Next hearing is scheduled on 03.06.2017
28	Claim of reimbursement of Sales Tax on cost of fence posts under compensatory afforestation	HP Forest Deptt.	5,45,571	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
29	Claim on a/c of revised compensatory afforestation scheme.	HP Forest Deptt.	54,93,900	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 .
30	Damage bill on account of dumping of muck at various dumping sites of Bhamour Forest Division	HP Forest Deptt.	1,23,62,265	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)]. NHPC has obtained bank Guarntees from M/s HCC against the said claim of forest department .Fixed for plaintiff of evidence as on 18.02.2017.
31	Damage Business shop due to leakage of the tunnel (Civil suit no 26/2014 dated 18.01.2014)	Nek Ram	90,000	2013-14	NHPC has refuted the claim	The case has been fixed for framing of issues. Next hearing is scheduled on 05.07.2017.
32	Claim for the application under section 15(5), 20(6) of wages Act, 1963 (case no 08/2014 dared 02.05.2014)	T. Aaji Dora	4,10,000	2014-15	The claimant has filed an application under section 15(5), 20(6) and 17-A of the payment of wages Act, 1963 for attachment of the bill of the contractor (HCC) to the tune of decretal amount.	The case has been fixed for appearance of the parties
33	calim for the application under order 22 rule 9 CPC for setting aside the abetment	Smt Timru devi	2,07,374	2015-16	The plaintiffs have filed the application under order 22 rule 9 CPC for setting aside the abetment readwith order 22 rule 3 CPC. for bringing Rs of the deceased Sh Ved Prakash on record , alongwith application under section 5 of the Limitation Act for condonation of delay in filing the application. The instant cas has been dismissed by the Id court being abated on 10.9.2015.	The case has been fixed for filing the reply to the application by defendants on 16.3.2016. Next hearing is scheduled on 11.04.2017.
Total under Others		SUB TOTAL	11,36,41,438			
		TOTAL	6,49,72,10,294			

*[Signature]*  
Head of Project



*[Signature]*  
Head of Finance

**STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2017**

**OTHER EQUITY**

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus								Other Comprehensive Income		Total	
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI		Debt instruments through OCI
Balance as at 1st April, 2016	-	-	-	-	-	-	-	-	5,64,70,336	-	-	5,64,70,336
Change in Accounting Policy												
Prior Period errors (Net)												
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	5,64,70,336	-	-	5,64,70,336
Profit for the year									1,17,72,78,153	-	-	1,17,72,78,153
Other Comprehensive Income									-51,47,082	-	-	-51,47,082
Total Comprehensive Income									1,17,21,31,071	-	-	1,17,21,31,071
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve												
Amount written back from Corporate Social Responsibility Fund												
Tax on Dividend - Write back												
Amount utilised from Self Insurance Fund												
Others												
Transfer from Retained Earning												
Dividend												
Tax on Dividend												
Transfer to Bond Redemption Reserve												
Transfer to Self Insurance Fund												
Transfer to Research & Development Fund												
Trfr to General Reserve												
Total as on 31.03.2017									1,22,86,01,407	-	-	1,22,86,01,407

For S.N. DHAWAN & CO LLP  
Chartered Accountants  
(Firm Regn. No. 000050N/N500045)

(CA S.K. Khattar)  
Partner  
M.No.084993



*Bhim Sain Khurana*  
Bhim Sain Khurana  
Head of Finance

*Prashant Kaul*  
Prashant Kaul  
Head of Project



STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2016

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		Total		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings		Equity Instruments through OCI	Debt instruments through OCI
Balance as at 1st April, 2015	-	-	-	-	-	-	-	-	5,71,46,884	-	-	5,71,46,884
Change in Accounting Policy												
Prior Period errors (Net)									-45,89,289			-45,89,289
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	5,25,57,595	-	-	5,25,57,595
Profit for the year									1,72,44,48,513			1,72,44,48,513
Other Comprehensive Income												
Total Comprehensive Income	-	-	-	-	-	-	-	-	1,72,44,48,513	-	-	1,72,44,48,513
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve			-	-	-	-	-	-	-			-
Amount written back from Corporate Social Responsibility Fund			-	-	-	-	-	-	-			-
Tax on Dividend - Write back			-	-	-	-	-	-	-			-
Amount utilised from Self insurance Fund			-	-	-	-	-	-	-			-
Transfer from Retained Earning												
Dividend (FY 2014-15)												
Tax on Dividend (FY 2014-15)												
Dividend (Interim 2015-16)			-	-	-	-	-	-	-			-
Tax on Dividend (Interim 2015-16)			-	-	-	-	-	-	-			-
Transfer to Bond Redemption Reserve			-	-	-	-	-	-	-			-
Transfer to Self Insurance Fund			-	-	-	-	-	-	-			-
Transfer to Research & Development Fund			-	-	-	-	-	-	-			-
Tfrr to General Reserve			-	-	-	-	-	-	-			-
Total as on 31.03.2016	-	-	-	-	-	-	-	-	1,77,70,06,108	-	-	1,77,70,06,108

For S.N. DHAWAN & CO LLP  
Chartered Accountants  
(Firm Regn. No. 000050N/N500045)

(CA S.K. Khattar)  
Partner  
M.No.084993



*Bhim Sain Khurana*  
Bhim Sain Khurana  
Head of Finance

*Prashant Kaur*  
Prashant Kaur  
Head of Project



Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
140101	FUNDS FROM CORPORATE OFFICE		15882320855				15882320855 -15882320855
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			38939988	1147272393		1108332405 -1108332405
150102	CHEQUE PAID ACCOUNT				130410000		130410000 -130410000
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			3990092300	35054201	3955038099	
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			3984244	386896085		382911841 -382911841
150109	CEN EMPLOYEE PAYMENT ADV -CORPORATE OFFICE			4736674	295894547		291157873 -291157873
150120	CHEQUE COLLECTED ACCOUNT			10375637	11396	10364241	
150301	DEBIT/CREDIT ADVICÉ -REGIONAL OFFICE-1 JAMMU			29850	81190		51340 -51340
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET			6857	74051717		74044860 -74044860
150402	CHEQUES PAID ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						0
150420	CHEQUES COLLECTED ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						0
150501	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-III CALCUTTA						0
150601	DEBIT/CREDIT ADVICES-E.D REGION-IV-CHANDIGARH						0
151001	DEBIT/CREDIT ADVICÉ - REGIONAL OFFICE, ITANAGAR						0
151301	DEBIT/CREDIT ADVICÉ- REGION-SILLIGURI						0
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION				5337		5337 -5337
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION				474		474 -474
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			51540	712	50828	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			130	224		94 -94
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION				29381		29381 -29381
152601	DEBIT/CREDIT ADVICÉ URI STAGE-I POWER STATION			14039	49825		35786 -35786
152801	DEBIT/CREDIT ADVICÉ CHAMERA-II POWER STATION			2899	166491		163592 -163592
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			53578	90074		36496 -36496
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I POWER STATION			8569	1717	6852	
153101	DEBIT/CREDIT ADVICÉ-TEESTA-V- POWER STATION			697	3758		3061 -3061
153201	DEBIT/CREDIT ADVICÉ- PARBATI -II PROJECT				560417		560417 -560417
153301	DEBIT/CREDIT ADVICÉ- PARBATI STAGE-III PROJECT						0
153401	DEBIT/CREDIT ADVICÉ SEWA-II PROJECT				195658		195658 -195658
153502	CHEQUE PAID ACCOUNT SBI(MEHLA)-CHAMERA-III POWER STATION						0
153520	CHEQUE COLLECTED ACCOUNT SBI(MEHLA)-CHAMERA-III POWER STATION						0
153701	DEBIT/CREDIT ADVICÉ-URI-II PROJECT			15943	617	15326	
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT						0
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT			5418	2383	3035	
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			8996		8996	
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			6403	1039	5364	
154501	DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV PROJECT			50823		50823	
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			78878	148656		69778 -69778
155401	DEBIT/CREDIT ADVICÉ- DIBANG BASIN MULTIPURPOSE PROJECT						0
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT				6932		6932 -6932
155701	DEBIT/CREDIT ADVICES-TAWANG BASIN PROJECTS						0
155901	DEBIT/CREDIT ADVICES-REGIONAL OFFICE UTTRANCHAL						0
156201	DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT						0
158601	DEBIT/CREDIT ADVICES-CHAMKHARCHHU-I H. E. PROJECT, BHUTAN						0
158701	DEBIT/CREDIT ADVICES-KURI-GONGRI H. E. PROJECT, BHUTAN						0
159101	DEBIT/CREDIT ADVICES-MANGDECHU H. E. PROJECT, BHUTAN						0
159401	DEBIT CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, PATNA						0



160101	GENERAL RESERVE - OPENING IND AS ADJUSTMENT			108465915	165612799		57146884	-57146884
160102	OTHER EQUITY - IND AS ADJUSTMENT			4589289		4589289		4589289
160104	IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS ENTRIES - F.Y 2015-16)			18082335	21995076		3912741	-3912741
310000	PURCHASE LIABILITY FOR SERVICES CONTROL ACCOUNT			904994	904994			0
310101	EARNEST MONEY DEPOSIT		1660500	5217500	6013000		2456000	-2456000
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		127854180	45522419	45524695		127856456	-127856456
310203	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN CURRENCY			69825	69825			0
310208	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY		20535159	8221741	2657601		14971019	-14971019
310250	SUNDRY CREDITORS- MICRO & SMALL ENTERPRISE		2584588	2565066			19522	-19522
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION	828214		8907564	6874189	2861589		2861589
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CUR		827324	1264944	3290319		2852699	-2852699
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY		890		8000		8890	-8890
310401	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY		9863520	104153976	140630456		46340000	-46340000
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		3613734	53225487	54464042		4852289	-4852289
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		7949475	99223789	102734093		11459779	-11459779
310434	SUNDRY CREDITORS-OTHER THAN CAPITAL- MICRO& SMALL ENTERPRISE		214836	148967			65869	-65869
310450	STORES PAYMENT CONTROL ACCOUNT			61954353	61954353			0
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION	4296568		22141839	20191847	6246560		6246560
310501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-II		4242643	4846364	6722085		6118364	-6118364
310503	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIA		53925	6300	80571		128196	-128196
310602	UNPAID SALARY AND WAGES							0
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		56070	138037	277351		195384	-195384
310608	AMOUNT PAYABLE TO EX EMPLOYEES		19764	415012	733641		338393	-338393
310701	ELECTRICITY/ POWER CHARGES PAYABLE		1700000	24401748	25051748		2350000	-2350000
310703	TELEPHONE AND TELEX CHARGES PAYABLE		135000	1805672	1878716		208044	-208044
310704	RENT PAYABLE		864576	4303350	4006511		567737	-567737
310708	CONSULTANCY CHARGES PAYABLE		199066	824056	653063		28073	-28073
311150	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT			1210000	1210000			0
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE							0
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE							0
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB		25000	267010	265660		23650	-23650
311212	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC							0
311213	POST OFFICE RECURRING DEPOSIT							0
311231	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		113501	1701780	1688780		100501	-100501
311232	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		270	3360	3240		150	-150
311233	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS		14200	14200				0
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES							0
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		257171	1794126	2779966		1243011	-1243011
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		76918	498188	484412		63142	-63142
311306	INCOME TAX DEDUCTED-SERVICES		314334	1010647	1060691		364378	-364378
311307	INCOME TAX DEDUCTED AT SOURCE-OTHERS							0
311309	SERVICE TAX PAYABLE			10490885	10490885			0
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)							0
311402	STATE SALES TAX/VAT -WORK CONTRACTS		479133	2515875	2797595		760853	-760853
311404	ROYALTY		52808	484196	635173		203785	-203785
311407	LIABILITY FOR OTHER STATE LEVIES		511718	2396626	2462439		577531	-577531
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS)			41957041	41957041			0

312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER WORKS)			54961131	54961131				0
312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SUPPLY)			395832	395832				0
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)			26397873	26397873				0
318301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-NON C			1301211	1301211				0
318501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-II	275341		1171162	2225846		1330025		-1330025
319301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CUR	827324		5569418	7088820		2346726		-2346726
319303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-	890		3560	11560		8890		-8890
319311	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORK-CAPITAL-IND CURR-CURRENT-OVERDUE FOR MOR				505973		505973		-505973
319501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-II	3967302		18796120	17489283		2660465		-2660465
319503	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIA	53925		224565	298836		128196		-128196
319511	SECURITY DEP/RETEN. MONEY-CONTRACTOR-OTHER THAN CAPITAL-IND CUR-CURRENT-OVERDUE FOR MC				2127874		2127874		-2127874
350401	PROVISION FOR WAGE REVISION			1196967	1354129		157162		0
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS								0
350418	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)-CURRENT								0
350421	PROVISION FOR SUPERANNUATION/PENSION FUND-CURRENT								0
350425	PROVISION FOR PRP- EXECUTIVE			13445419	16582146		10814184		7677457
350426	PROVISION FOR PRP- SUPERVISOR			379262	453929		154767		80100
350427	PROVISION FOR PLGI - WORKMAN			9046870	15966387		6919517		-80100
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORK			2468200	3528000		1059800		0
350430	PROVISION FOR WAGE REVISION - THIRD PRC						25275136		-25275136
350612	PROVISION AGAINST DEMAND RAISED BY GOVT DEPARTMENTS (SHORT TERM)				44772		44772		0
350901	PROVISION FOR OBSOLESCENCE IN STORES						65126		-65126
350904	PROVN FOR EXP ON WORK/SUPPLY/SERVICES THROUGH GOVT DEPAT AWAITIN			4116661	3712153		1500000		1904508
350919	PROVISION FOR OTHER EXPENSES			2963010	6645459		9406249		-1904508
351201	PROVISION AGAINST COMMITTED CAPITAL EXPENSES-NON CURRENT				204675591		273193866		5723800
351211	PROVISION FOR COMMITTED CAPITAL EXPENSES-CURRENT			205865311	274247787		204675591		68518275
380601	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY -FAIR Y				105407		157921		-68518275
380701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRE				318334		144092		136293115
380801	PROVISION AGAINST COMMITTED CAPITAL EXPENSES-PRESENT VALUE ADJUSTMENT						174242		-52514
382601	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY - CURR				264548032		210018474		174242
382701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRE				134247		62420		54529558
382801	PROVISION AGAINST COMMITTED CAPITAL EXPENSES-PRESENT VALUE ADJUSTMENT - CURR				45925		35141		71827
410000	GROSS BLOCK CONTROL ACCOUNT				104588824		104588824		10784
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT				1603571		1603571		0
410101	LAND-FREE HOLD			41850589			41850589		0
410121	LAND- RIGHT OF USE			193079261			193079261		103359608
410201	ROADS			262929433		3040732	1520366		41850589
410203	BRIDGES AND CULVERTS			36264325			264449799		193079261
410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			783737034			36264325		264449799
410302	BUILDING CONTAINING WORKSHOP			2			2		36264325
410303	BULD.CONTAIN. TRANS.PLANT & EQUIPMENT			260148527			260148527		783737034
410304	OFFICE BUILDINGS-PERMANENT			3042897			3042897		2
410305	OFFICE BUILDINGS-TEMPORARY			16			16		260148527
410306	STORES AND GODOWN BUILDINGS			3599269			3599269		3042897
410321	TRANSIT CAMP AND FIELD HOSTEL			747092			747092		16
410325	RESIDENTIAL BUILDING-PERMANENT			101417207			101417207		3599269
410326	RESIDENTIAL BUILDING-TEMPORARY			4			4		747092





410327	CANTEEN BUILDING	924659			924659	924659
410328	BUILDINGS-OTHERS	34933298	38192	83936	34887554	34887554
410601	DAMS AND BARRAGES	3478410543	160140019	90148554	3548402008	3548402008
410604	POWER TUNNELS AND PIPELINES	7338501361			7338501361	7338501361
410605	PENSTOCKS	103092934			103092934	103092934
410607	TAILRACE TUNNELS	278582196			278582196	278582196
410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	1261661268			1261661268	1261661268
410610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	444773197			444773197	444773197
410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE G	66102249			66102249	66102249
410701	MAIN GENERATING EQUIPMENT	1914578494		21810	1914556684	1914556684
410702	GENERATOR STEP UP TRANSFORMER	446747197			446747197	446747197
410703	OTHER POWER PLANT TRANSFORMER	78707053			78707053	78707053
410704	COOLING WATER SYSTEMS	194558894			194558894	194558894
410705	EHV SWITCHGEAR SYSTEMS	701619250			701619250	701619250
410707	DC SYSTEMS/ BATTERY SYSTEMS	46695649			46695649	46695649
410708	POWER AND CONTROL CABLES	389558121			389558121	389558121
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	210686009			210686009	210686009
410711	CONTROL, METERING AND PROTECTION SYSTEM	264885917			264885917	264885917
410712	AUXILIARY AND ANCILLARY SYSTEMS	166153794			166153794	166153794
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	482077324			482077324	482077324
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	44563831	3311447	146160	47729118	47729118
410801	SUBSTATION-TRANSFORMERS	1433963			1433963	1433963
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	7405062			7405062	7405062
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, E	6819435			6819435	6819435
410905	STREET LIGHTING, ETC.	1961123			1961123	1961123
411002	DIESEL GENERATING SETS	15256426			15256426	15256426
411101	EXCAVATORS	134420	2165923		2300343	2300343
411104	TIPERS	165874			165874	165874
411105	DOZERS	473087			473087	473087
411109	CRANES (UP TO 100 TONS)	1410469			1410469	1410469
411112	PUMPS	3416940	1964630		5381570	5381570
411114	WELDING SETS	173102	386560		559662	559662
411115	AIR COMPRESSORS	9580	2888668		2898248	2898248
411116	DRILLING EQUIPMENT		176715		176715	176715
411130	OTHER EQUIPMENT	133869			133869	133869
411201	WATER SUPPLY	13312717			13312717	13312717
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	4216993	2816706	935304	6098395	6098395
411501	CARS	249551	74238		323789	323789
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	1441982			1441982	1441982
411505	FIRE TENDERS	6005691			6005691	6005691
411506	AMBULANCE	762859			762859	762859
411507	BUSES	151857	1929100		2080957	2080957
411508	TRUCKS/TANKERS	5752873	68417		5821290	5821290
411511	MOTOR CYCLE/SCOOTER	74772			74772	74772
411603	BOATS	787500			787500	787500
411701	FURNITURE-FIXTURES-OFFICE	6660183	57099		6717282	6717282
411702	FURNITURE-FIXTURES-RESIDENTIAL	69842			69842	69842



411705	FURNITURE-FIXTURES-CLUB	330953				330953		330953
411706	FURNITURE-FIXTURES-HOSPITAL	5646				5646		5646
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	3781826		69883		3851709		3851709
411801	COMPUTERS	2332010		466800	86307	2712503		2712503
411803	PRINTERS	669095			56309	612786		612786
411804	OTHER EDP EQUIPMENTS	533411				533411		533411
411805	SATELLITE COMMUNICATIONS SYSTEMS	18315				18315		18315
411806	NETWORKING DEVICES & SERVER	8394120				8394120		8394120
411902	TELEPHONE TELEX MACHINES	548207				548207		548207
411903	INTERIOR COMMUNICATION EQUIPMENTS	841524			841524			0
412003	PHOTOCOPY/DUPLICATING MACHINES	1739051				1739051		1739051
412005	HOSPITAL EQUIPMENTS	834980				834980		834980
412006	CLUB EQUIPMENTS	571418			10426	560992		560992
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	540579			10482	530097		530097
412008	AIR CONDITIONERS	1547396			1	1547395		1547395
412011	AIR COOLERS/WATER COOLERS/FANS	301645				301645		301645
412014	TELEVISION/MUSIC SYSTEM FOR OFFICE	162489				162489		162489
412020	OTHER OFFICE EQUIPMENTS	1250304				1250304		1250304
412201	INTANGIBLE ASSETS-COMPUTER SOFTWARE	366720		2215		368935		368935
412501	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECT	2815447			21714	2793733		2793733
412502	LABORATORY TESTING AND METER TESTING EQUIPMENTS	5862694				5862694		5862694
412503	MISC. ASSETS/EQUIPMENTS	9592402		6228444	874515	14946331		14946331
412505	REFRIGERATOR OTHER THAN FOR OFFICE	358825				358825		358825
412801	FIXED ASSETS OF MINOR VALUE >750<5000	1892977		346097	40888	2198186		2198186
420102	ACCUMULATED DEPRECIATION -LAND- RIGHT OF USE		24201094		6448848		30649942	-30649942
420201	ACCUMULATED DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES	44532180	20638		11788330		56299872	-56299872
420301	ACCUMULATED DEPRECIATION -BUILDING	161931243	29716		39543280		201444807	-201444807
420601	ACCUMULATED DEPRECIATION -HYDRAULIC WORKS -(DAMS, WATER CONDUCT	2578320007	1050239		687889683		3265159451	-3265159451
420701	ACCUMULATED DEPRECIATION -GENERATING PLANT AND MACHINERY (INCLUDI	978471130	27254		259303766		1237747642	-1237747642
420801	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY SUB STATION (INCLUDI	755637			468144		1223781	-1223781
420901	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY -TRANSMISSION LINES	1782173			519828		2302001	-2302001
421001	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY OTHERS	2553494			831228		3384722	-3384722
421002	ACCUMULATED DEPRECIATION -DIESEL GENERATING SETS							0
421101	ACCUMULATED DEPRECIATION -CONSTRUCTION EQUIPMENT	2186467			670501		2856968	-2856968
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	2427674			662883		3090557	-3090557
421501	ACCUMULATED DEPRECIATION -VEHICLE	3099334			1385892		4485226	-4485226
421601	ACCUMULATED DEPRECIATION -AIRCRAFT/BOATS	6879			74808		81687	-81687
421701	ACCUMULATED DEPRECIATION -FURNITURE FIXTURES AND EQUIPMENT	2394190			764612		3158802	-3158802
421801	ACCUMULATED DEPRECIATION -COMPUTERS	10226967	36623		396023		10586367	-10586367
421901	ACCUMULATED DEPRECIATION -COMMUNICATION EQUIPMENTS	523600	398173		132026		257453	-257453
422001	ACCUMULATED DEPRECIATION -OFFICE EQUIPMENT	1663848	8573		536669		2191944	-2191944
422201	ACCUMULATED DEPRECIATION -INTANGIBLE ASSETS-COMPUTER SOFTWARE	366720			739		367459	-367459
422501	ACCUMULATED DEPRECIATION -OTHER ASSETS	2901249	430		1433065		4333884	-4333884
422801	ACCUMULATED DEPRECIATION -FIXED ASSETS OF MINOR VALUE>750<5000	1890297	40513		345633		2195417	-2195417
430201	CWIP -ROADS			1970733	1970733			0
430304	CWIP -OFFICE BUILDINGS-PERMANENT	292500				292500		292500
430328	CWIP -BUILDINGS-OTHERS			609850	609850			0



430601	CWIP -DAMS AND BARRAGES	298800		111658568	111957368			0
430608	CWIP -HYDROMECHANICAL WORKS-DAMS AND BARRAGES	68127650		463479	463479	68127650		68127650
431201	CWIP -WATER SUPPLY AND DRAINS			1121573		1121573		1121573
431202	CWIP -SEWERAGE AND EFFLUENT DISPOSAL SYSTEM			70831	70831			0
437501	IADC -WAGES, ALLOWANCES AND BENEFITS	2077906057				2077906057		2077906057
437502	IADC -GRATUITY AND CONTRIBUTION TO PROVIDENT FUND & PENS	460486421				460486421		460486421
437503	IADC -STAFF WELFARE EXPENSES	223385993				223385993		223385993
437504	IADC -LEAVE SALARY AND PENSION CONTRIBUTION	2223657				2223657		2223657
437510	IADC -REPAIR AND MAINTENANCE- BUILDING	19336574				19336574		19336574
437511	IADC -REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHIN	2845161				2845161		2845161
437512	IADC -REPAIR AND MAINTENANCE- OTHERS	56813364				56813364		56813364
437514	IADC -RENT/HIRING CHARGES	99134254				99134254		99134254
437515	IADC -RATES AND TAXES	9868281				9868281		9868281
437516	IADC -INSURANCE	2015185				2015185		2015185
437517	IADC -SECURITY EXPENSES	3955479				3955479		3955479
437518	IADC -ELECTRICITY EXPENSES	26553683				26553683		26553683
437519	IADC -TRAVELLING AND CONVEYANCE	24880321				24880321		24880321
437520	IADC -EXPENSE ON VEHICLES/STAFF CAR	20663168				20663168		20663168
437521	IADC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENS	17835362				17835362		17835362
437522	IADC -ADVERTISEMENT PUBLICITY	6270489				6270489		6270489
437523	IADC -ENTERTAINMENT AND HOSPITALITY EXPENSES	93652				93652		93652
437524	IADC -PRINTING AND STATIONERY	10631317				10631317		10631317
437525	IADC -OTHER EXPENSES	34380779				34380779		34380779
437526	IADC -DESIGN AND CONSULTANCY-INDIGENOUS	2768679				2768679		2768679
437528	IADC -LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	2448715				2448715		2448715
437530	IADC -LOSS ON SALE OF ASSET	166759				166759		166759
437531	IADC -EXPENSES ON COMPENSATORY AFFORESTATION/CATCHME	109383064				109383064		109383064
437532	IADC -EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF F	485118375				485118375		485118375
437541	IADC -INT.ON BORROWED MONEY-BONDS	1115219050				1115219050		1115219050
437543	IADC -INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	1270013844				1270013844		1270013844
437546	IADC -BOND ISSUE/ SERVICE EXPENSES	3299231				3299231		3299231
437547	IADC -COMMITMENT FEE	2556708				2556708		2556708
437549	IADC -OTHER FINANCE CHARGES	28254180				28254180		28254180
437550	IADC -EXCHANGE RATE VARIATION(DEBIT BAL.)	30981580				30981580		30981580
437551	IADC -EXCHANGE RATE VARIATION(CREDIT BAL.)		10848767				10848767	-10848767
437552	IADC -REMUNERATION TO AUDITORS	49789				49789		49789
437560	IADC -DEP. DURING CONSTRUCTION	208555350				208555350		208555350
437561	IADC -PROVISIONS	530167547				530167547		530167547
437565	IADC -PRIOR PERIOD EXPENSES	11153890				11153890		11153890
437570	IADC -INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERI		305873128				305873128	-305873128
437571	IADC -INTEREST ON LOANS AND ADVANCES		23479602				23479602	-23479602
437572	IADC -MISCELLANEOUS RECEIPTS AND RECOVERIES		55012258				55012258	-55012258
437573	IADC -PROFIT ON SALE OF ASSET		53952				53952	-53952
437574	IADC -PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK		103333387				103333387	-103333387
437575	IADC -RENT/HIRE CHARGES		39414036				39414036	-39414036
437579	IADC -PRIOR PERIOD INCOME		1173562				1173562	-1173562
437599	IADC -CORPORATE/REGIONAL OFFICE EXPENSES (NET)	1551389275				1551389275		1551389275



438101	CAPITALIZATION OF EDC-OTHER INCOME	527166363				527166363		527166363
438102	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER EXPENDITURE		935212450				935212450	-935212450
438103	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT		2764002128				2764002128	-2764002128
438104	CAPITALIZATION OF EDC-DEPRECIATION		208555350				208555350	-208555350
438105	CAPITALIZATION OF EDC- INTEREST AND FINANCIAL CHARGES		2419343013				2419343013	-2419343013
438106	CAPITALIZATION OF EDC-PROVISIONS		530167547				530167547	-530167547
438107	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT		9980328				9980328	-9980328
438108	CAPITALIZATION OF EDC 1/2 EXCHANGE RATE VARIATION		20132813				20132813	-20132813
438109	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES		1551389275				1551389275	-1551389275
450207	ADVANCE-GOVERNMENT DEPARTMENT	74734250		209744019	8895520	275582749		275582749
610101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STEEL	244604		121252	251817	114039		114039
610201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - CEMENT			18700	18700			0
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDING MATERIAL ITEM			494438	494438			0
610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - F	21309357		22126504	19446640	23989221		23989221
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERAL	19764029		5538167	8961522	16340674		16340674
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES F	790506		1472882	1000191	1263197		1263197
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES F	41940		180322	180322	41940		41940
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERAL	18560598		7292174	8212152	17640620		17640620
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - PETROL O	726029		5694975	5694977	726027		726027
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - GENERAL	41927		1443663	1443650	41940		41940
611201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - LOOSE TO	65503		1469888	755350	780041		780041
611301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SCRAP MA	76201				76201		76201
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - ASSETS P	2046045		22743336	24789381			0
612001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF			7208215	7208215			0
617101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)- CSR ITEMS			143372	143372			0
640101	CASH IN HAND	4691		1210000	1214691			0
640102	IMPREST WITH STAFF			144000	144000			0
640104	STAMPS IN HAND	7091		5827	11832	1086		1086
640450	CASH/ BANK CONTRA CONTROL ACCOUNT			1214691	1214691			0
640501	CHEQUE ISSUED ACCOUNT NO.1	65983		130574947	130563008	77922		77922
640601	CHEQUE COLLECTION ACCOUNT- ACCOUNT NO. 1			10599081	10599081			0
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SEC	1047782			1047782			0
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SEC	63814			63814			0
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURREN							0
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUT	19732			19732			0
650125	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT							0
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT							0
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA	8373155			8373155			0
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	733437			733437			0
650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCO	20419			20419			0
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COM	166652		208	166860			0
650218	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA	46389			46389			0
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	6269			6269			0
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT							0
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COM	526			526			0
650222	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-FURNITURE ADVANCE-UNSECU			263	263			0
650300	CONTRA- INTEREST ON EMPLOYEE ADVANCES- SECURED		605393	605393				0



650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	4085		647744	651829			0
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD		106563418	421828999	420538975		105273394	-105273394
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	104894825		389343	10774	105273394		105273394
650701	INSURANCE-PREPAID	18467204		39713681	42030850	16150035		16150035
650702	RENT PREPAID	63404		399335	301181	161558		161558
650703	OTHER PRE-PAID EXPENSES-CURRENT	504775		2164418	2269631	399562		399562
650713	OTHER PRE-PAID EXPENSES- NON CURRENT	1200000		1200875	1600656	800219		800219
650803	CLAIM RECOVERABLE FROM CONTRACTORS	1527490		1540191	1527490	1540191		1540191
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	9690		972835	970032	12493		12493
650820	OTHER CLAIMS RECOVERABLE							0
650826	CLAIMS RECOVERABLE FROM REHS TRUST-INDOOR-NON TAXABLE							0
650827	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-TAXABLE							0
650828	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-NON TAXABLE							0
651020	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE							0
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SEC	406725			406725			0
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SEC	24708			24708			0
651523	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUT	19732			19732			0
651612	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA	72000			72000			0
651613	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	63840			63840			0
651615	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COM	18388			18388			0
658412	DEPOSIT WITH OTHER GOVT. DEPTT.-NON CURRENT	12517585		50255207	50070340	12702452		12702452
659412	DEPOSIT WITH OTHER GOVT. DEPTT.-CURRENT	94045833		370283768	371758659	92570942		92570942
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT	10061111			10061111			0
660102	CAR ADVANCE-SECURED-NON CURRENT	3057704			3057704			0
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CUR	128728			128728			0
660104	COMPUTER ADVANCE-SECURED-NON CURRENT	658966			658966			0
660201	HOUSE BUILDING ADVANCE-UNSECURED-NON CURRENT	1420279			1420279			0
660202	CAR-ADVANCE-UNSECURED-NON CURRENT	290000			290000			0
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT							0
660204	COMPUTER ADVANCE-UNSECURED-NON CURRENT	90000			90000			0
660205	FURNITURE ADVANCE-NON CURRENT							0
660206	MULTIPURPOSE ADVANCE	6729784			6729784			0
660300	CONTRA- EMPLOYEE ADVANCES- SECURED		3184434	3184434				0
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE			480000	480000			0
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	40000		292560	312560	20000		20000
660303	PAY ADVANCE	10052			10052			0
660307	DEATH RELIEF SCHEME PAYMENT	25000			25000			0
660308	DEPARTMENTAL ADVANCE TO STAFF			3330011	3330011			0
660310	LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION							0
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST							0
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE	1196967		190514	1387481			0
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED			3316646	3296825	19821		19821
660500	CONTRA- EMPLOYEE ADVANCES- UNSECURED		193944	193944				0
660607	ADVANCE TO NHPC SOCIAL SECURITY SCHEME TRUST							0
661501	HOUSE BUILDING ADVANCE - SECURED-CURRENT	2077352			2077352			0
661502	CAR ADVANCE- SECURED-CURRENT	759180			759180			0
661503	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURREN	51336			51336			0



661504	COMPUTER ADVANCE- SECURED-CURRENT	296566			296566			0
661601	HOUSE BUILDING-ADVANCE- UNSECURED-CURRENT	115944			115944			0
661602	CAR-ADVANCE- UNSECURED-CURRENT	60000			60000			0
661604	COMPUTER ADVANCE - UNSECURED-CURRENT	18000			18000			0
810101	SALE OF POWER			13377084	3535498261		3522121177	-3522121177
810102	SALE OF POWER - REGULATED				41985428		41985428	-41985428
810801	UNSCHEDULED INTERCHANGE / DEVIATION SETTLEMENT MECHANISM (REVENUE)			1685154	41650656		39965502	-39965502
810901	CONGESTION CHARGES				60733		60733	-60733
812001	SALE OF POWER - NOT BILLED			3984888	24032165		20047277	-20047277
812002	EARLIER YEAR SALES			2024057	206619	1817438		1817438
820104	REGULATED POWER ADJUSTMENT A/C-EXPENDITURE (CREDIT				3965591		3965591	-3965591
820105	RAGULATED POWER ADJUSTMENT A/C-EXPENDITURE (DEBIT)			3965591		3965591		3965591
820106	RAGULATED POWER ADJUSTMENT A/C-MARGIN			3502001	1267872	2234129		2234129
840101	LATE PAYMENT SURCHARGE				339512946		339512946	-339512946
840901	LIABILITY NOT REQUIRED WRITTEN BACK				186656		186656	-186656
840902	PROVISION NOT REQUIRED WRITTEN BACK			3870815	4748404		877589	-877589
841001	OTHER INCOME			504904	5740958		5236054	-5236054
841101	EXCHANGE RATE VARIATION (GAIN)			859048	1591288		732240	-732240
841201	TOWNSHIP RECOVERIES			44250	470852		426602	-426602
841401	INTEREST FROM BENEFICIARY STATES-On a/c of Revision of tarrif				2005468		2005468	-2005468
841403	INTEREST ON UI CHARGES / DEVIATION SETTLEMENT MECHANISM RECEIVABLE				59874		59874	-59874
841702	LEASE RECOVERY				523534		523534	-523534
841703	ELECTRICITY RECOVERY			2506	46998		44492	-44492
841704	TELEPHONE RECOVERY				29092		29092	-29092
841706	CABLE CHARGES				40		40	-40
841710	GUEST HOUSE RECOVERY			6260	226664		220404	-220404
849995	OTHER INCOME <PID>				6390		6390	-6390
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>			223709	9246816		9023107	-9023107
880501	FAIR VALUE GAIN - SECURITY DEPOSIT-RETENTION MONEY			7660023	7660023			0
880701	FAIR VALUE GAIN ON LONG TERM PROVISIONS			476563	476563			0
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXECU			42837564	9706	42827858		42827858
900112	DEARNNESS ALLOWANCE (EXECUTIVE)			47535423		47535423		47535423
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			1147813		1147813		1147813
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			2610315	1131	2609184		2609184
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXECUTIVE)			243570		243570		243570
900123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			5643303	30000	5613303		5613303
900127	HONORARIUM (EXECUTIVE)			30000		30000		30000
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)			3634608		3634608		3634608
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			15618661	489659	15129002		15129002
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			2372148		2372148		2372148
900134	HPL ENCASHMENT (EXECUTIVE)			817398		817398		817398
900135	OTHER ALLOWANCE (EXECUTIVE)			2400		2400		2400
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)			1430236		1430236		1430236
900141	DEARNNESS ALLOWANCE (SUPERVISOR)			1662550		1662550		1662550
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			82362		82362		82362
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			83427		83427		83427
900158	EARNED LEAVE ENCASHMENT (SUPERVISOR)			387473		387473		387473



900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			304101		304101		304101
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			32300		32300		32300
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)			42414961	17541	42397420		42397420
900167	DEARNESS ALLOWANCE (WORKMEN)			47297390	590	47296800		47296800
900169	HOUSE RENT ALLOWANCE (WORKMEN)			2532855	52	2532803		2532803
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			2452594	1385	2451209		2451209
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)			97020		97020		97020
900181	ELECTRICITY SUBSIDY (WORKMEN)			120		120		120
900183	HONORARIUM (WORKMEN)			9000		9000		9000
900184	EARNED LEAVE ENCASHMENT (WORKMEN)			10089814		10089814		10089814
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			29703463	52211	29651252		29651252
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			176381		176381		176381
900191	HPL ENCASHMENT (WORKMEN)			4020953		4020953		4020953
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			5345024	2763549	2581475		2581475
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			9320615		9320615		9320615
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)			1143750		1143750		1143750
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			12620387		12620387		12620387
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			273118		273118		273118
900241	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (SUPERVISOR)			32500		32500		32500
900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			368944		368944		368944
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)			8800845		8800845		8800845
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)			1437500		1437500		1437500
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			12404470		12404470		12404470
900261	PF ADMINISTRATION CHARGES			342506	27138	315368		315368
900262	EQUITY DEPOSIT LINKED INSURANCE			2127	172	1955		1955
900266	GRATUITY ACTUARIAL VALUATION EXPENSES			4128402		4128402		4128402
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			1637768		1637768		1637768
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			1553666		1553666		1553666
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			2782429	746119	2036310		2036310
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			1114427		1114427		1114427
900420	MEDICAL REIMBURSEMENT-OUTDOOR(TAXABLE)-PARENT IN LAWS			6881		6881		6881
900426	BAGGAGE ALLOWANCE ON RETIREMENT			266428		266428		266428
900427	AWARDS TO EMPLOYEES			31000		31000		31000
900428	NEW YEAR/OTHER GIFTS TO STAFF			168000		168000		168000
900430	COST OF MEDICINES/APPLIANCES ETC.			498907	42373	456534		456534
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)			536500		536500		536500
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			17425		17425		17425
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			548625		548625		548625
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			3002913		3002913		3002913
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			85000		85000		85000
900501	LEAVE SALARY & PENSION CONTRIBUTION			833924		833924		833924
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			1785028		1785028		1785028
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			2769516		2769516		2769516
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			595197		595197		595197
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			1179102		1179102		1179102
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			1874898		1874898		1874898
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			945040		945040		945040



900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWAN	614838		614838	614838
900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE	831418		831418	831418
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE	605529		605529	605529
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE	1256334		1256334	1256334
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE	486342		486342	486342
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE	516160		516160	516160
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE	1287674		1287674	1287674
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE	100182		100182	100182
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE	88816		88816	88816
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE	3641896		3641896	3641896
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE	429233	1107	428126	428126
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE	52496		52496	52496
900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE	37119		37119	37119
900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE	13489		13489	13489
900654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE	21281		21281	21281
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	44409		44409	44409
900656	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION	38379		38379	38379
900657	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	5698		5698	5698
900658	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION	37877		37877	37877
900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE	44589		44589	44589
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWA	20779		20779	20779
900661	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE	14247		14247	14247
900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE	97047		97047	97047
900663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	97047		97047	97047
900664	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE	11728		11728	11728
900665	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	16606		16606	16606
900666	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE	5698		5698	5698
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE	1912995		1912995	1912995
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE	1575567	26	1575541	1575541
900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE	454972	26	454946	454946
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE	842800		842800	842800
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC	3984447		3984447	3984447
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION	1648199	52	1648147	1648147
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	87801		87801	87801
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION	546227		546227	546227
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE	1224149		1224149	1224149
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWAN	376914		376914	376914
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	1358584	26	1358558	1358558
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE	2083327	79	2083248	2083248
900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMANHOSTEL SUBSIDY	1088398		1088398	1088398
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	36968		36968	36968
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	1035753	37	1035716	1035716
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE	199685		199685	199685
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE	79123		79123	79123
900693	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-OTHER ALLOWANCES	4584		4584	4584
901111	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC-EXECUTIVES	12789714		12789714	12789714
901121	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC- SUPERVISORS	400463		400463	400463





901131	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC- WORKMEN		12084959		12084959	12084959
909995	EMPLOYEES' REMUNERATION AND BENEFITS <PID>		2926418		2926418	2926418
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>		192157481		192157481	192157481
910401	INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFEC		2476364	2337017	139347	139347
910501	COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE		11774292	10441548	1332744	1332744
910701	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTUARIAL GAIN (LOSS)-LEAVE ENCASHMENT		3925382	3925382		0
910703	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTUARIAL GAIN (LOSS) RETIRED EMPLOYEES M		5147082		5147082	5147082
911201	EXPENDITURE ON UPFRONT PROVISION FOR REBATE TO CUSTOMERS		369034		369034	369034
920101	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM-CAPITAL		70000		70000	70000
920102	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL		277022	245912	31110	31110
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHERS		112897		112897	112897
920201	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING		408177		408177	408177
920202	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING		19737858	8651679	11086179	11086179
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING		3583255	579504	3003751	3003751
920204	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE BUILDING		71450		71450	71450
920205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE BUILD		1169835	555933	613902	613902
920210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING		1056023	493897	562126	562126
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING		4370012	1842905	2527107	2527107
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING		1000	1000		0
920213	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING		437214	9675	427539	427539
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING		78556		78556	78556
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING		1435795	459000	976795	976795
920217	REPAIR AND MAINTENANCE- HOSPITAL BUILDING		3753580	3587580	166000	166000
920218	REPAIR AND MAINTENANCE- CLUB BUILDING		4500	4500		0
920304	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR		4715		4715	4715
920305	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR		13347076	7521907	5825169	5825169
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR		4150		4150	4150
920307	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WORKS		1401173	39435	1361738	1361738
920308	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS		10023221	3388278	6634943	6634943
920309	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS		11500	11500		0
920310	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SYSTEM		2832639	490641	2341998	2341998
920311	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM		205910	201524	4386	4386
920401	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT		29744551	5276264	24468287	24468287
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT		10402567	1897605	8504962	8504962
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT		165600	82800	82800	82800
920405	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS /P		53700	45800	7900	7900
920501	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY		30461	1	30460	30460
920502	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MA		1004204	96276	907928	907928
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL		750642		750642	750642
920602	REPAIR AND MAINTENANCE DG SET-RESIDENTIAL		254751		254751	254751
920604	REPAIR AND MAINTENANCE-COMPUTERS		810913	429245	381668	381668
920605	REPAIR AND MAINTENANCE- COMPUTER SOFTWARE & RELATED SERVICES		77704		77704	77704
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS		351238	225964	125274	125274
920614	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION		17100162	8832428	8267734	8267734
920701	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CULVERTS		939898	282992	656906	656906
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS		4726184	4196548	529636	529636
920703	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS		5138494	1763149	3375345	3375345



920710	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES		479902	156039	323863		323863
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES		389147	9096	380051		380051
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES		145090	33400	111690		111690
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE		187805		187805		187805
920715	REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLE OTHER THAN CAR/JEEP		6028		6028		6028
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS		330453	156444	174009		174009
920731	REPAIR AND MAINTENANCE-OTHERS		4500		4500		4500
920732	REPAIR AND MAINTENANCE-MATERIALS CONSUMED-CAR/JEEP		245283	138925	106358		106358
920733	REPAIR AND MAINTENANCE- OTHER EXPENSES-CAR/JEEP		180867	136370	44497		44497
920801	SPECIAL REPAIRS-MATERIAL CONSUMED-WATER REGULATING SYSTEM		39549317	101997	39447320		39447320
921103	RENT RESIDENTIAL		2328		2328		2328
921104	RENT-LAND /LEASE RENTAL		7435429	4045109	3390320		3390320
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP		506144	2601	503543		503543
921108	HIRING OF VEHICLES-CAR/JEEP		22120568	6899812	15220756		15220756
921201	RATES AND TAXES-VEHICLES		1677434	1355441	321993		321993
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP		224045		224045		224045
921313	INSURANCE- CONSTRUCTION EQUIPMENT		385193		385193		385193
921314	INSURANCE PREMIUM OF VEHICLES - CAR/JEEP		133073		133073		133073
921315	INSURANCE- FIDELITY		1145		1145		1145
921316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER		2061	1603	458		458
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY		49691359		49691359		49691359
921401	SECURITY EXPENSES -CISF-RESIDENTIAL		67448541	16846166	50602375		50602375
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL		11751733	4802648	6949085		6949085
921403	SECURITY EXPENSES -CISF-OTHER THAN RESIDENTIAL		14526386	9068762	5457624		5457624
921506	ELECTRICITY EXPENSES-OFFICE		12075750	5700000	6375750		6375750
921507	ELECTRICITY EXPENSES-RESIDENTIAL		7647402	2552833	5094569		5094569
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE & RESIDENTIAL		7614985		7614985		7614985
921601	CONVEYANCE EXPENSES - OTHER THAN TRAINING		69995	872	69123		69123
921602	INLAND TRAVEL		721294	10856	710438		710438
921603	INLAND TRAVEL-TRAINING		372737	2016	370721		370721
921611	TRANSFER TA EXPENSES		130914		130914		130914
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-OTHER THAN TRAINING		1348921	9660	1339261		1339261
921613	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-TRAINING		566081	5878	560203		560203
921614	CONVEYANCE EXPENSES- TRAINING		29806	280	29526		29526
921701	POL EXPENSE ON CARS/ JEEPS		882223	70425	811798		811798
921702	POL EXPENSE ON TRANSPORT VEHICLE		731366	206315	525051		525051
921703	POL EXPENSE ON HEAVY VEHICLE		774830	291946	482884		482884
921707	POL ON OTHERS		229149	33954	195195		195195
922001	TELEX AND POSTAGE		31832	5827	26005		26005
922004	TELEPHONE CHARGES		3068142	1253117	1815025		1815025
922006	SATELLITE COMMUNICATION EXPENSES		15979629	7856990	8122639		8122639
922101	ADVERTISEMENT RECRUITMENT		10019		10019		10019
922102	ADVERTISEMENT TENDERS		1696055	452393	1243662		1243662
922103	PUBLICITY NEWSPAPERS		134790	23417	111373		111373
922108	MISC. PUBLIC RELATION		480149	40000	440149		440149
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES		23550		23550		23550
922401	PRINTING AND STATIONERY		826846	30932	795914		795914



922502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY		47035	10000	37035	37035
922601	LEGAL EXPENSES		5098606	249291	4849315	4849315
922602	PAYMENT TO CONSULTANTS		518783	75600	443183	443183
922608	PAYMENT TO INTERNAL AUDITORS		118150		118150	118150
923108	COST AUDIT FEES		80575	8700	71875	71875
923109	COST AUDITORS-OUT OF POCKET EXPENSES		10997	10997		0
923303	PROVISION FOR OBSOLESCENCE IN STORES		65126		65126	65126
923720	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLUS ASSETS		480072		480072	480072
923801	EXCHANGE RATE VARIATION (LOSS)		1796050	1796050		0
923902	EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT CONTROLLED B		1719750		1719750	1719750
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL		2342666	36396	2306270	2306270
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL		8187599	3974872	4212727	4212727
925011	TRAINING EXPENSES		839080	291296	547784	547784
925013	EXPENSES ON DEPARTMENTAL MEETING		37106	1465	35641	35641
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INDEPENDENCE/REPUBLIC DAY		472737		472737	472737
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES		40605		40605	40605
925020	MISCELLANEOUS EXPENSES		1767160	261562	1505598	1505598
925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS		40	40		0
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC		4005036	882674	3122362	3122362
925029	EXP FOR REGULATED POWER		3965591		3965591	3965591
925030	OPERATIONAL/RUNNING EXPENSES OF OFFICE		42052	42052		0
925031	BRIEFCASE REIMBURSEMENT		9800		9800	9800
925032	OPERATIONAL/RUNNING EXPENSES OF HOSPITAL		1744647	156000	1588647	1588647
925033	STIPEND TO TRAINEE		293689		293689	293689
925103	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE		46873		46873	46873
925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT		174726	46750	127976	127976
925105	CSR & SD - WOMEN EMPOWERMENT/SENIOR CITIZEN EXPENDITURE		20491		20491	20491
925112	CSR & SD - RURAL DEVELOPMENT EXPENDITURE		738381	309004	429377	429377
925113	CSR & SD - CAPACITY BUILDING		114105	4500	109605	109605
929995	GENERATION, ADMINISTRATION AND OTHER EXPENSES <PID>		84420		84420	84420
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>		39193857		39193857	39193857
930122	DEPRECIATION -LAND/RIGHT TO USE		6448848		6448848	6448848
930201	DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES		11788330	20638	11767692	11767692
930301	DEPRECIATION -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT		26176788		26176788	26176788
930303	DEPRECIATION -BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT		8688948		8688948	8688948
930304	DEPRECIATION -OFFICE BUILDINGS-PERMANENT		111240		111240	111240
930321	DEPRECIATION -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL		4566304	29716	4536588	4536588
930601	DEPRECIATION -HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANIC		687889683	1050239	686839444	686839444
930701	DEPRECIATION -GENERATING PLANT AND MACHINERY		259140060		259140060	259140060
930801	DEPRECIATION -PLANT AND MACHINERY-SUB STATION		468144		468144	468144
930901	DEPRECIATION -TRANSMISSION LINES		519828		519828	519828
931001	DEPRECIATION -PLANT AND MACHINERY-OTHERS		831228		831228	831228
931101	DEPRECIATION -CONSTRUCTION PLANT AND EQUIPMENT		670501		670501	670501
931201	DEPRECIATION -WATER SUPPLY AND DRAINS/SEWERAGE -PLANT		499212		499212	499212
931202	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER		163671		163671	163671
931501	DEPRECIATION -VEHICLES OTHER THAN MOTOR CAR/JEEP		1219604		1219604	1219604
931502	DEPRECIATION -MOTOR CAR/JEEP		166288		166288	166288



931601	DEPRECIATION -AIRCRAFT/BOATS			74808		74808		74808
931701	DEPRECIATION -FURNITURE, FIXTURES AND EQUIPMENT			764612		764612		764612
931801	DEPRECIATION -COMPUTERS			390525	2006	388519		388519
931901	DEPRECIATION -COMMUNICATION EQUIPMENTS			132026		132026		132026
932001	DEPRECIATION -OFFICE EQUIPMENTS			536669		536669		536669
932201	DEPRECIATION -AMORTISATION OF INTANGIBLE ASSETS			739		739		739
932501	DEPRECIATION -OTHER ASSETS			1433065		1433065		1433065
932801	DEPRECIATION -FIXED ASSETS OF MINOR VALUE >750<5000			345633		345633		345633
939995	DEPRECIATION <PID>			15517		15517		15517
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>			7660368		7660368		7660368
940205	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS			397726028		397726028		397726028
940206	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS			50595828		50595828		50595828
940401	INTEREST ON TERM LOAN			377671546	492152	377179394		377179394
941006	BOND EXPENSES -LISTING FEES			10215		10215		10215
941101	REBATE TO CUSTOMERS			4209218	1718	4207500		4207500
941501	LC CHARGES- INDIAN CURRENCY			122049	1	122048		122048
941503	OTHER BANK CHARGES- INDIAN CURRENCY			44891		44891		44891
941601	INTEREST TO BENEFICIARY STATES			2106362	2101301	5061		5061
942002	OTHER FINANCE CHARGES			351407	54792	296615		296615
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			13925		13925		13925
950906	FIXED ASSETS WRITTEN OFF			967727	957428	10299		10299
959999	PROVISIONS <CORPORATE/REGIONAL OFFICE>			15628	3962	11666		11666
980513	OTHER FINANCE CHARGES ALLOCATED TO UNITS			12312	0	12312		12312
	GRAND TOTAL	29219900608	29219900608	10435396026	10435396026	36312340868	36312340868	0



**NHPC LIMITED**

Name of the Unit : CHAMERA-III POWER STATION

**BALANCE SHEET AS AT 31ST MARCH, 2018**

(Amount in )

PARTICULARS	Note No.	As at 31st March, 2018	As at 31st March, 2017
<b>ASSETS</b>			
<b>(1) NON-CURRENT ASSETS</b>			
a) Property Plant & Equipment	2.1	13847255312	14855325910
b) Capital Work In Progress	2.2	73664241	69541723
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	155981209	162430795
<b>e) Financial Assets</b>			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	-	-
f) Non Current Tax Assets (Net)	4.1	-	-
g) Other Non Current Assets	4.2	431744581	287180912
<b>TOTAL NON CURRENT ASSETS</b>		<b>14508645343</b>	<b>15374479340</b>
<b>(2) CURRENT ASSETS</b>			
a) Inventories	5	58832435	60948774
<b>b) Financial Assets</b>			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	6402	79008
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	11195596	1552684
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	118938419	109321918
<b>TOTAL CURRENT ASSETS</b>		<b>188972852</b>	<b>171902384</b>
(3) Regulatory Deferral Account Debit Balances	14	191368983	109234812
<b>TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES</b>		<b>14888987178</b>	<b>15655616536</b>
<b>EQUITY AND LIABILITIES</b>			
<b>(1) EQUITY</b>			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	1980058259	1306162950
<b>TOTAL EQUITY</b>		<b>1980058259</b>	<b>1306162950</b>
<b>(2) LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
<b>a) Financial Liabilities</b>			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	160267	1208297
b) Provisions	17	12522657	13988717
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	-	-
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>12682924</b>	<b>15197014</b>
<b>(3) CURRENT LIABILITIES</b>			
<b>a) Financial Liabilities</b>			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2	-	-
Total outstanding dues of micro enterprises and small enterprises		65869	65869
Total outstanding dues of Creditors other than micro enterprises and small enterprises		42527062	62652068
iii) Other financial liabilities	20.3	161126841	156709941
b) Other Current Liabilities	21	4697599	3313201
c) Provisions	22	140168945	142016915
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	12547659679	13969498578
<b>TOTAL CURRENT LIABILITIES</b>		<b>12896245995</b>	<b>14334256572</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>14888987178</b>	<b>15655616536</b>



Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34

Note 1 to 34 form integral part of the Accounts  
 CHAMERA-III POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation

For S.N. DHAWAN & CO LLP  
 Chartered Accountants  
 (Firm Regn. No.000050N/N500045)

*(Signature)*  
 S.K. KHATTAR  
 Partner  
 M.No.084993



*(Signature)*  
 (Udit Sharma)  
 Head of Finance

*(Signature)*  
 (Prashant Kaul)  
 Head of Project

Place: -  
 Date: -



# NHPC LIMITED

Name of the Unit : CHAMERA-III POWER STATION

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
<b>INCOME</b>			
i) Revenue from Continuing Operations	24	4250008112	3739748060
ii) Other Income	25	301486643	332207688
<b>TOTAL INCOME</b>		<b>4551494755</b>	<b>4071955748</b>
<b>EXPENSES</b>			
i) Generation and Other Expenses	26	281188698	362621618
ii) Employee Benefits Expense	27	651625676	708775619
iii) Finance Cost	28	695024425	829471642
iv) Depreciation & Amortization Expense	29	1019531927	1019964383
<b>TOTAL EXPENSES</b>		<b>2647370726</b>	<b>2920833262</b>
<b>Profit before Exceptional items, Rate Regulated Activities and Tax</b>		<b>1904124029</b>	<b>1151122486</b>
Exceptional items		-	-
<b>PROFIT BEFORE TAX</b>		<b>1904124029</b>	<b>1151122486</b>
<b>Tax Expenses</b>	30		
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
<b>Total Tax Expenses</b>		<b>-</b>	<b>-</b>
<b>PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES</b>		<b>1904124029</b>	<b>1151122486</b>
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	82079037	105026654
<b>PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.</b>		<b>1986203066</b>	<b>1256149140</b>
<b>Profit for the year from continuing operations (A)</b>		<b>1986203066</b>	<b>1256149140</b>
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
<b>Profit from discontinuing operations after tax</b>		<b>-</b>	<b>-</b>
<b>OTHER COMPREHENSIVE INCOME (B)</b>			
<b>(i) Items that will not be reclassified to profit or loss</b>			
(a) Remeasurement of the defined benefit plans		(6199941)	(10664684)
Less: Income Tax on remeasurement of the defined benefit plans		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		55134	4208158
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
<b>Sub total (a)</b>		<b>(6144807)</b>	<b>(6456526)</b>
(b) Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
<b>Sub total (b)</b>		<b>-</b>	<b>-</b>
<b>Total (i)=(a)+(b)</b>		<b>(6144807)</b>	<b>(6456526)</b>
<b>(ii) Items that will be reclassified to profit or loss</b>			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
<b>Total (ii)</b>		<b>-</b>	<b>-</b>
<b>Other Comprehensive Income (B)=(i+ii)</b>		<b>(6144807)</b>	<b>(6456526)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)</b>		<b>1980058259</b>	<b>1249692614</b>

**Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)**  
Basic & Diluted

**Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)**  
Basic & Diluted

Significant Accounting Policies 1  
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress 32  
Disclosure on Financial Instruments and Risk Management 33  
Other Explanatory Notes to Accounts 34  
Note 1 to 34 form integral part of the Accounts  
CHAMERA-III POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For S.N. DHAWAN & CO LLP  
Chartered Accountants  
(Firm Regn. No.000050N/N500045)  
  
(CA. S.K. KHATTAR)  
Partner  
M.No.084993



(Udit Sharma)  
Head of Finance

(Prashant Kaul)  
Head of Project



Place: -  
Date: -

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## NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

### (i) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares. The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LIMITED, NHPC Office Complex, Sector-33, Faridabad, Haryana -121003. The Company is primarily involved in the generation and sale of bulk power to various Power Utilities. Other business includes providing consultancy, project management & supervision.

### (ii) Basis of preparation

#### (A) Statement of Compliance

These standalone financial statements are prepared on accrual basis of accounting and comply with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

#### Basis of Measurement

The financial statements have been prepared on accrual basis of accounting under historical cost convention, except for following financial assets and financial liabilities which are measured at fair value:

- Certain financial assets and liabilities measured at fair value.
- Plan assets of defined employee benefit plans.

The methods used to measure fair values are discussed in Note 33.

#### (B) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded off to the nearest crores (upto two decimals) for the Company.

#### (D) Use of estimates and management judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures including contingent assets and liabilities at the Balance Sheet date. The estimates and management's judgements are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that may have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

#### Critical judgements and estimates

##### a) Determining whether an arrangement contains a lease

Appendix C, Ind AS 17 'Determining whether an arrangement contains a lease' requires an assessment of whether:

- -fulfilment of the arrangement is dependent on the use of a specific asset or assets (the asset); and
- -the arrangement conveys a right to use the asset.

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the



output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

The Company enters into power purchase agreements with beneficiaries. Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amount to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate of return on the Lease Receivable outstanding.

In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue on a straight-line basis over the lease term. The respective leased assets are included in the Balance Sheet based on their nature.

#### **b) Useful life of Property, Plant and Equipment**

The estimated useful life of property, plant and equipment is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Useful life of the assets used for generation of electricity is determined by the Central Electricity Regulatory Commission (CERC) Tariff Regulations as mentioned in part B of Schedule II of the Companies Act, 2013 except for construction plant & machinery and computers & peripherals which are in accordance with Schedule II of the Companies Act, 2013.

#### **c) Recoverable amount of property, plant and equipment and capital work in progress**

The recoverable amount of property, plant and equipment and capital work in progress is based on estimates and assumptions, in particular the expected market outlook and future cash flows associated with the power plants. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount resulting in impairment.

#### **d) Post-retirement benefit plans**

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increase, the inflation rate and expected rate of return on plan assets. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have an impact on the resulting calculations.

#### **e) Revenue**

The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles of Ind AS 18. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

#### **f) Provisions and contingencies**

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events has been made on the basis of best judgement by management regarding probable outflow of economic resources. Such estimation can change following unforeseeable developments.

#### **g) Recoverable Amount of Rate Regulated Assets**

The operating activities of the Company are subject to cost-of-service regulations whereby tariff charged for electricity generated is based on allowable costs like interest costs, depreciation, operation & maintenance including a stipulated return. Guidance Note on Rate Regulated Activities issued by the ICAI (previous GAAP) and Ind AS 114- 'Regulatory Deferral Accounts' permits an entity to include in the rate base, as part of the cost of self-constructed (tangible) fixed assets or internally generated intangible assets, amounts that would otherwise be recognised as an expense in the statement of profit and loss in





accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff regulations 2014-19. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

#### **h) Impairment of Trade Receivables**

Considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money owing to delay in realization of trade receivables, except to the extent already provided for.

#### **i) Investment in Subsidiaries and Joint Ventures**

Investment has been carried at costs and as per assessment by the Company, there is no indication of impairment on such investments. Any changes in assumption may have a material impact on the measurement of the recoverable amount.

#### **j) Insurance Claim Recoverable**

The recoverable amount of insurance claims in respect of damages to Property, Plant & Equipment is based on estimates & assumptions as per terms and conditions of insurance policies.

**(iii) SIGNIFICANT ACCOUNTING POLICIES-** A summary of the significant accounting policies applied in the preparation of financial statements as given below have been applied consistently to all periods presented in the financial statements.

#### **1.0 Property, Plant and Equipment (PPE)**

- a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.
- c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.
- d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.
- e) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.
- f) Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation awarded by the Court till the date of award), rehabilitation and other expenses including expenditure on environment management plans relating to land in possession are treated as cost of land.
- g) Assets over which the Company has control, though created on land not belonging to the Company are included under Property, Plant and Equipment.
- h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.
- i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are



replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as “stores & spares” forming part of the inventory.

- j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/inspection component was when the item was acquired or inspection carried out.
- k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

## **2.0 Capital work in Progress**

- a) Capital work in Progress up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, “First time adoption of IND AS” to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.
- c) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under “Expenditure Attributable to Construction (EAC)” and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.
- d) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under “Expenditure Attributable to Construction” and carried under “Capital Work in Progress” and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the “attributability” and the “Unit of Measure” concepts in Ind AS 16- “Property, Plant & Equipment”. Expenditure of such nature incurred after completion of the project, is charged to the Statement of Profit and Loss.

## **3.0 Investment Property**

Upto March 31, 2015, Investment Property were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, “First time adoption of IND ASs” to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April1, 2015).

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are carried at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Profit and Loss in the period of derecognition.

Transfers to or from investment property is made when and only when there is a change in use.



#### 4.0 Intangible Assets and Intangible Assets under Development

- a) Upto March 31, 2015, Intangible assets were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.
- c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.
- d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.
- e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

#### 5.0 Foreign Currency Transactions

- a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.
- b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/capital work-in-progress.
- c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.
- d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.



#### 6.0 Regulatory Deferral Accounts

- a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account Balances."
- b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account Balances."

- c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- d) Regulatory Deferral Account Balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account Balances are derecognised.
- e) Regulatory Deferral Account Balances are tested for impairment at each Balance Sheet date.

## **7.0 Fair value measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

## **8.0 Investments in subsidiaries and joint ventures**

Investments in equity shares of subsidiaries and joint ventures are carried at cost.

## **9.0 Financial assets other than investment in subsidiaries and joint ventures**

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise Cash and Cash Equivalents, Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

### **a) Classification**

The Company classifies its financial assets in the following categories:

- at amortised cost,
- at fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

- (a) the entity's business model for managing the financial assets and
- (b) the contractual cash flow characteristics of the financial asset.



For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or Other Comprehensive Income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through Other Comprehensive Income.

#### **b) Initial recognition and measurement**

All financial assets except trade receivables are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or Loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.

The Company measures the trade receivables at their transaction price, if the trade receivables do not contain a significant financing component.

#### **c) Subsequent measurement**

##### **Debt instruments at amortised cost**

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss.

##### **Debt instrument at Fair Value through Other Comprehensive Income (FVTOCI)**

A 'debt instrument' is classified as at FVTOCI if both the following criteria are met:

- i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- ii) The asset's contractual cash flows represent SPPI.

Debt instruments at fair value through Other Comprehensive Income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the Company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest income from these financial assets is included in other income using the EIR method.

##### **Equity investments:**

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified at Fair Value Through Profit or Loss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within



equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

#### **d) Derecognition**

A financial asset is derecognised only when:

- i) The Company has transferred the rights to receive cash flows from the financial asset, or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

#### **e) Impairment of financial assets**

In accordance with Ind-AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

- i) Financial assets that are debt instruments, and are measured at amortised cost.
- ii) Financial assets that are debt instruments and are measured as at FVTOCI
- iii) Contract Assets under Ind AS 11, Construction Contracts
- iv) Lease Receivables under Ind AS 17, Leases.
- v) Trade Receivables under IndAS 18, Revenue.

The Company follows 'simplified approach' permitted under Ind As 109, "Financial Instruments" for recognition of impairment loss allowance on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 11, Ind AS 17 and Ind AS 18, which requires expected life time losses to be recognised from initial recognition of the receivables.

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.



#### **10.0 Inventories**

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipments and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

#### **11.0 Dividends**

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

#### **12.0 Financial liabilities**

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

##### **a) Classification, initial recognition and measurement**

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable and subsequently measured at amortised cost. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

##### **b) Subsequent measurement**

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

##### **c) Derecognition**

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

##### **d) Offsetting of financial instruments**

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

#### **13.0 Government Grants**

- a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the



accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

- b) Monetary grants received from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.
- c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

#### **14.0 Provisions, Contingent Liabilities and Contingent Assets**

- a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.
- b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.
- c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.
- d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.



#### **15.0 Revenue Recognition and Other Income**

- a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuous management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.
- b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and



method adopted by the appropriate authority. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue. Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are accounted for on year to year basis.

- c) Recovery towards deferred tax items recognized till March 31, 2009 are accounted for when the same materialises.
- d) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.
- e) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.
- f) Advance Against Depreciation (AAD) considered as deferred income up to 31<sup>st</sup> March 2009 is included in sales on straight line basis over the balance useful life after 31<sup>st</sup> March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.
- g) Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".
- h) Dividend income is recognized when right to receive the same is established.
- i) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.
- j) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the Statement of Profit and Loss.

## 16.0 Employee Benefits

### i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

### ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the



periods during which services are rendered by employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and contribution to Social Security Scheme are accounted as defined contribution plan.

### iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme, Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

The defined benefit obligation is calculated annually by actuary using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

### iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

### v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrance of such expenses.

## 17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying tangible assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing



costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying tangible assets for their intended use are complete.

## 18.0 Depreciation and amortization

- a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- b) Depreciation on Property, Plant and Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.
- c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.  
ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.
- d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
  - Construction Plant & Machinery
  - Computer & Peripheralsii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.
- e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.
- f) Tangible Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.
- g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing uptoRs. 750/- are not capitalized and charged off to revenue in the year of use.
- h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.
- i) Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.
- j) Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.
- k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.
- l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.



- m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.
- n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.
- o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

#### **19.0 Impairment of non-financial assets other than inventories**

- a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.
- b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.
- c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.
- d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.
- e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.



#### **20.0 Income Taxes**

Income tax expense comprises current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

**a) Current tax**

- i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws applicable at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).
- ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

**b) Deferred tax**

- i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.
- ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.
- iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.
- iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.
- v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.
- vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.



**21.0 Compensation from third parties**

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

## 22.0 Segment Reporting

- a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.
- b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.
- c) The Company is having a single geographical segment as all its Power Stations are located within the Country.

## 23.0 Leases

### a) Company as a Lessee:

- i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.
- ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

### b) Company as a Lessor:

Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amounts to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

- i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31<sup>st</sup> March 2009 and considered as deferred income. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate on the Lease Receivable outstanding.
- ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

## 24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balances of assets, liabilities and equity for the earliest period presented, are restated.

## 25.0 Earnings per share

- a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.
- b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the



weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

- c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movements in regulatory deferral account balances.

## 26.0 Statement of Cash Flows

### a) Cash and Cash Equivalents:

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within Borrowings under Current Liabilities.

- b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

## 27.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

### a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

### b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

- c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

## 28.0 Miscellaneous

- a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.
- b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.



For S.N. DHAWAN & CO LLP  
Chartered Accountants  
(Firm Regn. No. 000050N/N500045)

(CA S.K. Khattar)

Partner, M.No. 084993



(Prashant Kaul)

Head of Project

(Udit Sharma)

Head of Finance

NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2018

(Amount in )

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK		
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
			IUT	Others	IUT	Others								
i)	Land – Freehold	41850589	0	0	0	0	41850589	0	0	0	0	41850589	41850589	
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	
iii)	Roads and Bridges	300714124	0	0	0	0	300714124	56299872	11794236	0	68094108	232620016	244414252	
iv)	Buildings	1188504261	0	0	0	-71838	1188432423	201444807	39513564	0	240958371	947474052	987059454	
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	13041115213	0	0	0	-960532	13040154681	3265159451	688566413	0	3953725864	9086428817	9775955762	
vii)	Generating Plant and machinery	4943975010	0	1998780	0	-5755447	4940218343	1237747642	262671900	-980566	1499438976	3440779367	3706227368	
viii)	Plant and machinery Sub station	8839025	0	0	0	0	8839025	1223781	468144	0	1691925	7147100	7615244	
ix)	Plant and machinery Transmission lines	8780558	0	0	0	0	8780558	2302001	519828	0	2821829	5958729	6478557	
x)	Plant and machinery Others	15256426	0	548700	0	0	15805126	3384722	831306	0	4216028	11589098	11871704	
xi)	Construction Equipment	13499837	0	418396	0	0	13918233	2856968	1138279	0	3995247	9922986	10642869	
xii)	Water Supply System/Drainage and Sewerage	19411112	0	1196645	0	0	20607757	3090557	760080	0	3850637	16757120	16320555	
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	
xiv)	Vehicles	16511340	0	0	0	0	16511340	4485226	1485600	0	5970826	10540514	12026114	
xv)	Aircraft/ Boats	787500	0	0	0	0	787500	81687	74808	0	156495	631005	705813	
xvi)	Furniture and fixture	10975432	0	263530	46500	19633	11172829	3158802	761923	-28630	3892095	7280734	7816630	
xvii)	Computers	12271135	0	0	58315	57334	12155486	10586367	425120	-95048	10916439	1239047	1684768	
xviii)	Communication Equipment	548207	0	161476	0	43041	635950	257453	104832	-13574	348711	287239	290754	
xix)	Office Equipments	6926953	0	0	0	760060	6166893	2191944	496151	-465809	2222286	3944607	4735009	
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	
xxi)	Other assets	23961583	0	4895514	0	21564	-123385	28712148	4333884	1612719	-25550	5921053	22791095	19627699
xxii)	Tangible Assets of minor value >750 and < Rs.5000	2198186	0	41463	7000	12445	0	2220204	2195417	30962	-19372	2207007	13197	2769
	<b>Total</b>	<b>9656126491</b>	<b>0</b>	<b>9524504</b>	<b>111815</b>	<b>914077</b>	<b>-6941894</b>	<b>19657683209</b>	<b>4800800581</b>	<b>1011255865</b>	<b>-1628549</b>	<b>5810427897</b>	<b>13847255312</b>	<b>14855325910</b>
	<b>Previous year</b>	<b>9565432740</b>	<b>73380</b>	<b>92627704</b>	<b>0</b>	<b>1329710</b>	<b>-677623</b>	<b>19656126491</b>	<b>3795802821</b>	<b>1005474568</b>	<b>-476808</b>	<b>4800800581</b>	<b>14855325910</b>	<b>15769629919</b>

Explanatory Note:-

1) Title deeds/title in respect of freehold land amounting to Rs.NIL. (Previous year Rs. 0.84 Crs. ) covering an area of NIL hectare (Previous year 0.2307 hectare) and lease deeds in respect of leasehold land amounting to Rs NIL (Previous year Rs. NIL ) covering an area of NIL hectare (Previous year NIL hectare) are yet to be executed/passed.

2) Land - Leasehold includes ..... hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ` 1/- . (Applicable for Subansari Lower Project only)

3) Freehold Land includes eight hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of ` 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL. (Applicable for Loktak Power Station only)

4) Underground works amounting to Rs. 1900.99 Crores (Previous Year Rs. 1900.99 Crores ), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

6) Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, Uri II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation. (To be used by relevant Power Station only).

7) Refer para no-9 of Note no. 34 for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borrowings. (For Corporate Office)



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

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2018	For the year ended on 31.03.2017
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machinery		
Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		



**NOTE NO. 2.3 INVESTMENT PROPERTY**

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
			IUT	Others	IUT	Others								
	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Previous year						0				0	0	0	0

(Amount in ₹)

**i) Amounts recognised in profit or loss for investment property**

	As at 31.03.2018	As at 31.03.2017
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
	<b>As at 31.03.2018</b>	<b>As at 31.03.2017</b>

**(ii) Fair Value of investment property**

(iii) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

**(iv) Valuation process**

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

**NOTE NO. 2.4 Other Intangible Assets**

0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
			IUT	Others	IUT	Others								
i)	Land- Right to Use	193079261	0	0	0	0	193079261	30649942	6448848	0	37098790	155980471	162429319	
ii)	Computer Software	368935	0	0	0	2362	366573	367459	738	-2362	365835	738	1476	
	<b>Total</b>	<b>193448196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2362</b>	<b>193445834</b>	<b>31017401</b>	<b>6449586</b>	<b>-2362</b>	<b>37464625</b>	<b>155981209</b>	<b>162430795</b>	
	Previous year	193445981	2215	0	0	0	193448196	24567814	6449587		31017401	162430795	168878167	

Note no. 2.2 Capital Work In Progress

(Amount in Rs.)

	Particulars	As at 01-Apr-2017	Addition	Adjustment	Capitalised	As at 31st March, 2018
i)	Roads and Bridges	-				-
ii)	Buildings	292500	5206331			5498831
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	68127650				68127650
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	1121573		75072	1196645	-
xi)	Other assets awaiting installation	-	6162762		6125002	37760
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	<b>Sub total (a)</b>	<b>69541723</b>	<b>11369093</b>	<b>75072</b>	<b>7321647</b>	<b>73664241</b>
	<b>* For addition during the period refer Note No. 32</b>					
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	<b>Sub total (b)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
	<b>TOTAL</b>	<b>69541723</b>	<b>11369093</b>	<b>75072</b>	<b>7321647</b>	<b>73664241</b>
	Previous year	70764995	88906002	-	90129274	69541723



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Annexure to Note 2.1 & 2.4 as at  
31.03.2018

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

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.)
	CAPITAL SPARES-GENERATING PL	410714	1998780
	DIESEL GENERATING SETS	411002	548700
	PUMPS	411112	38130
	DRILLING EQUIPMENT	411116	191466
	OTHER EQUIPMENT	411130	188800
	WATER SUPPLY	411201	1196645
	FURNITURE-FIXTURES-OFFICE	411701	213530
	FURNITURE-FIXTURES-RESIDENTIAL	411702	50000
	MOBILE PHONES/CELLULAR PHONES	411904	161476
	MISC. ASSETS/EQUIPMENTS	412503	4895514
	FIXED ASSETS OF MINOR VALUE >	412801	41463
	<b>Total</b>		<b>9524504</b>

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

Sl. No	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
			0	0		
	<b>Total</b>		<b>0</b>	<b>0</b>		

1.3 Addition on account of inter unit transfers

Sl. No	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
			0			
	<b>Total</b>		<b>0</b>			

2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No	Particular of assets	Head of account	Gross block Addition (Rs.)
			0
	<b>Total</b>		<b>0</b>

2.2 Deduction on account of others (Transfer out to Subsidiary companies)

Sl. No	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	Mobile Phone	412801	3500	1	CHENAB VALLEY POWER PROJECTS PVT LTD.	Q1-13
	WRITING TABLE WITH RACK	411702	8000	6164	CHENAB VALLEY POWER PROJECTS PVT LTD.	Q1-14
	TABLE	412801	3500	1	CHENAB VALLEY POWER PROJECTS PVT LTD.	Q1-15
	7 SEARTER SOFA WITH CENTER TABLE	411702	20000	11057	CHENAB VALLEY POWER PROJECTS PVT LTD.	Q1-16
	LENVO LAPTOP	411801	40000	2000	CHENAB VALLEY POWER PROJECTS PVT LTD.	Q1-17
	STEEL ALMIRAH	411702	18500	14218	CHENAB VALLEY POWER PROJECTS PVT LTD.	Q1-18
	<b>Total</b>		<b>93500</b>	<b>33441</b>		

2.3 Deductions on account of Inter-unit Transfer

Sl. No	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	SATELLITE COMMUNICATIONS SYS	411805	18315	CORPORATE OFFICE	100	Q1-10
	<b>Total</b>		<b>18315</b>			

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

(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction)
	CAPITAL SPARES-GENERATING PL	410714	-535613
	TELEPHONE TELEX MACHINES	411902	-73733
	MISC. ASSETS/EQUIPMENTS	412503	-123385
	FURNITURE-FIXTURES-OFFICE	411701	-11041
	FURNITURE & FIXTURES	411707	-8592
	COMPUTERS	411801	-32898
	COMPUTERS	411803	-24434
	COMPUTERS	411804	-2
	OFFICE EQUIPMENTS	412003	-556989
	OFFICE EQUIPMENTS	412007	-79874
	OFFICE EQUIPMENTS	412011	-47442
	OFFICE EQUIPMENTS	412020	-75755
	INTANGIBLE ASSETS	412201	-2362
	OTHER ASSETS	412501	-21564
	FIXED ASSETS OF MINOR VALUE >	412801	-12445
	DAMS AND BARRAGES	410601	-960532
	MAIN GENERATING EQUIPMENT	410701	-219834
	BULD. CONTAIN. TRANS. PLANT & E	410303	-71838
	<b>Total</b>		<b>-7858333</b>



## Annexure to Note 2.2

## CUMMULATIVE EDC

(Amount in Rupees)

Particulars	Linkage	31-03-2018	31-03-2017
<b>A. EMPLOYEES BENEFITS EXPENSES</b>			
Salaries, wages, allowances	437501	2077906057	2077906057
Gratuity and contribution to provident fund (including administration fees)	437502	460486421	460486421
Staff welfare expenses	437503	223385993	223385993
Leave Salary & Pension Contribution	437504	2223657	2223657
<b>Sub-total(a)</b>		<b>2764002128</b>	<b>2764002128</b>
<b>Less: Capitalized During the year/Period</b>	438103	2764002128	2764002128
<b>Sub-total(A)</b>		<b>0</b>	<b>0</b>
<b>B. REPAIRS AND MAINTENANCE</b>			
Building	437510	19336574	19336574
Machinery	437511	2845161	2845161
Others	437512	56813364	56813364
Rent	437514	99134254	99134254
Rates and taxes	437515	9868281	9868281
Insurance	437516	2015185	2015185
Security expenses	437517	3955479	3955479
Electricity Charges	437518	26553683	26553683
Travelling and Conveyance	437519	24880321	24880321
Expenses on vehicles	437520	20663168	20663168
Telephone, telex and Postage	437521	17835362	17835362
Advertisement and publicity	437522	6270489	6270489
Entertainment and hospitality expenses	437523	93652	93652
Printing and stationery	437524	10631317	10631317
Remuneration to Auditors	437552	49789	49789
<b>Design and Consultancy charges:</b>			0
- Indigenous	437526	2768679	2768679
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	109383064	109383064
Expenditure on land not belonging to corporation	437532	485118375	485118375
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	2448715	2448715
Losses on sale of assets	437530	166759	166759
Other general expenses	437525	34380779	34380779
<b>Sub-total (b)</b>		<b>935212450</b>	<b>935212450</b>
<b>Less: Capitalized During the year/Period</b>	438102	935212450	935212450
<b>Sub-total(B)</b>		<b>0</b>	<b>0</b>
<b>C. FINANCE COST</b>			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	1115219050	1115219050
c) Foreign loan	437542	0	0
	437543		
d) Term loan	and 44	1270013844	1270013844
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	3299231
iii) Commitment fee	437547	2556708	2556708
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	28254180	28254180
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581		
		0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583		
		0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585		
		0	0
<b>Sub-total (c)</b>		<b>2419343013</b>	<b>2419343013</b>
<b>Less: Capitalized During the year/Period</b>	438105	2419343013	2419343013
<b>Sub-total (C)</b>		<b>0</b>	<b>0</b>



<b>D. EXCHANGE RATE VARIATION (NET)</b>			
i) ERV (Debit balance)	437550	30981580	30981580
Less: ii) ERV (Credit balance)	437551	-10848767	-10848767
<b>Sub-total (d)</b>		<b>20132813</b>	<b>20132813</b>
Less: Capitalized During the year/Period	438108	20132813	20132813
<b>Sub-total(D)</b>		<b>0</b>	<b>0</b>
<b>E. PROVISIONS</b>			
<b>Sub-total(e)</b>	437561	530167547	530167547
Less: Capitalized During the year/Period	438106	530167547	530167547
<b>Sub-total(E)</b>		<b>1060335094</b>	<b>1060335094</b>
<b>F. DEPRECIATION &amp; AMORTISATION</b>			
<b>Sub-total (f)</b>	437560	208555350	208555350
Less: Capitalized During the year/Period	438104	208555350	208555350
<b>Sub-total(F)</b>		<b>0</b>	<b>0</b>
<b>G. PRIOR PERIOD EXPENSES (NET)</b>			
Prior period expenses	437565	11153890	11153890
Less Prior period income	437579	1173562	1173562
<b>Sub-total (g)</b>		<b>9980328</b>	<b>9980328</b>
Less: Capitalized During the year/Period	438107	9980328	9980328
<b>Sub-total (G)</b>		<b>0</b>	<b>0</b>
<b>H. LESS : RECEIPTS AND RECOVERIES</b>			
i) Income from generation of electricity – precommissioning	437570	305873128	305873128
ii) Interest on loans and advances	437571	23479602	23479602
iii) Miscellaneous receipts	437572	55012258	55012258
iv) Profit on sale of assets	437573	53952	53952
v) Provision not required written back	437574	103333387	103333387
vi) Hire charges/ outturn on plant and machinery	437575	39414036	39414036
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
<b>Sub-total (h)</b>		<b>527166363</b>	<b>527166363</b>
Less: Capitalized During the year/Period	438101	527166363	527166363
<b>Sub-total (H)</b>		<b>0</b>	<b>0</b>
<b>I. C.O./Regional Office Expenses (i)</b>			
	437599	1551389275	1551389275
Less: Capitalized During the year/Period	438109	1551389275	1551389275
<b>Sub-total(I)</b>		<b>0</b>	<b>0</b>
<b>GRAND TOTAL ( a+b+c+d+e+f+g-h+i)</b>		<b>7911616541</b>	<b>7911616541</b>
Less: Capitalized During the year/Period		<b>7911616541</b>	<b>7911616541</b>
<b>GRAND TOTAL ( A+B+C+D+E+F+G-H+I)</b>		<b>0</b>	<b>0</b>



## NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total		

## NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
a) <b>Employees (at amortised Cost)</b>		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Employees loans *1	-	-
<b>Sub-total</b>	-	-
b) <b>Contractor / supplier</b>		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Against bank guarantee	-	-
- Others	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *2	-	-
<b>Sub-total</b>	-	-
c) <b>State Government in settlement of dues from customer</b>		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Loan to State Government *3	-	-
<b>Sub-total</b>	-	-
d) <b>Government of Arunachal Pradesh</b>		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
<b>Sub-total</b>	-	-
e) <b>Deposits</b>		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *4	-	-
<b>Sub-total</b>	-	-
<b>TOTAL</b>	-	-

<b>Provisions for doubtful Employees loans *1</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	-	-
<b>Provisions for doubtful advances to Contractor/ Supplier *2</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	-	-
<b>Provisions for doubtful Loan to State Government *3</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	-	-
<b>Provision for Doubtful Deposits *4</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	-	-
<b>Explanatory Note: -</b>		
i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - For Corporate Office only		
ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - For Corporate Office only		
iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.		



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## NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. Bank Deposits with more than 12 Months Maturity	-	-
B. Lease Rent receivable	-	-
C. Interest receivable on lease	-	-
D. Interest accrued on:	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Bank Deposits with more than 12 Months Maturity	-	-
- Others	-	-
E. Share Application Money-CVPL (Pending Allotment)*	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

\* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

## NOTE NO. 4.1 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>A. CAPITAL ADVANCES</b>		
Secured (considered good)	-	-
Unsecured (considered good)		
- Against bank guarantee	-	-
- Others	418641472	275582749
Less : Provision for expenditure awaiting utilisation certificate	-	1904508
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
<b>Sub-total</b>	<b>418641472</b>	<b>273678241</b>
<b>B. ADVANCES OTHER THAN CAPITAL ADVANCES</b>		
<b>i) DEPOSITS</b>		
- Unsecured (considered good)	12702452	12702452
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	<b>12702452</b>	<b>12702452</b>
<b>ii) Other advances</b>		
- Unsecured (considered good)	400657	800219
- Unsecured (considered doubtful)	-	-
	<b>400657</b>	<b>800219</b>
<b>C. Others</b>		
<b>i) Deferred Foreign Currency Fluctuation Assets/Expenditure</b>		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
	-	-
<b>ii) Deferred Cost on Employee loans given</b>		
Secured - Considered Good	-	-
Employee loans - Unsecured	-	-
	-	-
<b>TOTAL</b>	<b>431744581</b>	<b>287180912</b>
<b>Provision for doubtful Advances *1</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>Provision for doubtful Deposits *2</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>



## NOTE NO. 5 INVENTORIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	58624486	60157658
Stores in transit/ pending inspection	-	-
Loose tools	196874	780041
Scrap inventory	76201	76201
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	65126	65126
<b>TOTAL</b>	<b>58832435</b>	<b>60948774</b>
<b>*1 Provision for Obsolescence &amp; Diminution in Value</b>		
Opening Balance	65126	
Addition during the year		65126
Used during the year		
Reversed during the year #		
Closing balance	65126	65126
<b>Explanatory Note:</b>		
i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	-	65126
ii) For details, refer para-9 of Note No. 34- Other Explanatory Notes to Accounts for information of assets mortgaged/hypothecated with banks as security for related borrowings. - For Corporate Office only		
# Excess provision made earlier has been reversed during the year which led to the reversal of Write down of value of inventories.		

## NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total		

## NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Less: Provision for doubtful debts *1	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>*1 Provision for doubtful debts</b>		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
<b>Explanatory Note: -</b>		
i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.- For Corporate Office only		
ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point( i) above- For Corporate Office only		
iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.		





## NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
<b>A</b>	<b>Balances with banks</b>		
	• With scheduled banks		
i)	- In Current Account	-	77922
ii)	- In deposits account (Deposits with original maturity of less than three months)	-	-
	• With other banks		
	- In current account		
	Bank of Bhutan	-	-
<b>B</b>	<b>Cheques, drafts on hand</b>	-	-
<b>C</b>	<b>Cash on hand</b>		
	Cash on hand	6402	1086
<b>TOTAL</b>		<b>6402</b>	<b>79008</b>
<b>Explanatory Note: -</b>			
	1) Cash on hand -(Includes stamps on hand)	6402	1086
	2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
	(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
	(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	-	-
	(c) Others (Specify Nature)		

## NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH &amp; CASH EQUIVALENTS

PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
<b>A</b>	<b>Balances with Banks</b>	-	-
<b>B</b>	<b>Deposit account-Unpaid Dividend / Interest</b>	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>
<b>Explanatory Note: -</b>			
	Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

## NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
<b>OTHER LOANS</b>			
<b>Employees (Including accrued interest)</b>			
	- Secured (considered good)	-	-
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
	<b>Less : Provisions for doubtful Employee loans &amp; advances *1</b>	-	-
		-	-
<b>Loan to State Government in settlement of dues from customer</b>			
	- Unsecured (considered good)	-	-
		-	-
<b>Advances to Subsidiaries / JV's</b>			
		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>
<b>*1 Provisions for doubtful Employee loans &amp; advances</b>			
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>Explanatory Note: -</b>			
	Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		
	Advance due by firms or private companies in which any Director of the Company is a Director or member -For Corporate Office only		



## NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>Others</b>		
a) Claims recoverable	11195596	1552684
Less: Provisions for Doubtful Claims *1	-	-
<b>Sub-total</b>	<b>11195596</b>	<b>1552684</b>
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable (Finance Lease)-Current	-	-
f) Interest receivable on Finance lease	-	-
g) Interest Accrued on Bonds	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
j) Advance to Contractor against arbitration award	-	-
<b>TOTAL</b>	<b>11195596</b>	<b>1552684</b>
<b>*1 Provisions for Doubtful Claims</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>Explanatory Note:-</b>		
1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others		
<b>Total</b>	<b>-</b>	<b>-</b>
2) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kawar HE Projects which have been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC).		

## NOTE NO. 12 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>Current Tax Assets</b>		
Current Tax (Refer Note No-23)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



## NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>A. Advances other than Capital Advances</b>		
<b>a) Deposits</b>		
- Unsecured (considered good)	92570942	92570942
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
<b>Sub-total</b>	<b>92570942</b>	<b>92570942</b>
<b>b) Advance to contractor / supplier</b>		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Against bank guarantee	-	-
- Others	-	19821
Less : Provisions for expenditure awaiting utilization certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
<b>Sub-total</b>	<b>-</b>	<b>19821</b>
<b>c) Other advances - Employees</b>		
- Unsecured (considered good)	-	20000
- Unsecured (considered doubtful)	-	-
<b>Sub-total</b>	<b>-</b>	<b>20000</b>
<b>d) Interest accrued on:</b>		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *3	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>B. Others</b>		
<b>a) Expenditure awaiting adjustment</b>		
Less: Provision for project expenses awaiting write off sanction *4	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>b) Losses awaiting write off sanction/pending investigation</b>		
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>c) Work In Progress</b>		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
<b>d) Prepaid Expenditure</b>	26023925	16711155
<b>e) Deferred Employee Costs</b>		
Secured - Considered Good	-	-
Unsecured	-	-
<b>f) Deferred Foreign Currency Fluctuation</b>		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
<b>g) Surplus / Obsolete Assets</b>	343552	-
<b>h) Input GST</b>	-	-
<b>l) Others</b>	-	-
<b>TOTAL</b>	<b>118938419</b>	<b>109321918</b>
<b>*1 Provisions for Doubtful Deposits</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
<b>*2 Provisions for doubtful advances (Contractors &amp; Suppliers)</b>		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-

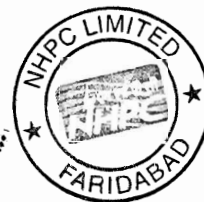


*3 Provisions for Doubtful Accrued Interest		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*4 Provision for project expenses awaiting write off sanction		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*5 Provision for losses pending investigation/awaiting write off / sanction		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note:-		
1 Loans and Advances due from Directors or other officers at the end of the year/ period -For Corporate Office only		
2 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only		
3 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	343552	-

**NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES**

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(i) Regulatory Deferral Account Balances i.r.o Subansiri Lower Project		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
(ii) Wage Revision as per 3rd PRC		
Opening Balance	109234812	-
Addition during the year	82134171	109234812
Adjustment during the year		
Reversed during the year		
Closing balance	191368983	109234812
(iii) Exchange Differences on Monetary Items		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
<b>Closing Balance (A)=(i)+(ii)+(iii)</b>	<b>191368983</b>	<b>109234812</b>
Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustments against deferred tax assets	-	-
<b>Total (B)</b>	<b>-</b>	<b>-</b>
<b>Regulatory Deferral Account Balances net of Deferred Tax.(A-B)</b>	<b>191368983</b>	<b>109234812</b>

\* For details refer para 25 of Note No.-34-Other Explanatory Notes to Accounts



## NOTE : 15.1 EQUITY SHARE CAPITAL

(Amount in `)

PARTICULARS	As at 31st March, 2018		As at 31st March, 2017	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
<b>c) Changes in Equity Share Capital</b>				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	-	-	-	-
Closing number of shares outstanding	-	-	-	-
d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.				
e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: NIL				
f) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -				
	As at 31st March, 2018		As at 31st March, 2017	
	Nos	In (%)	Nos	In (%)
- President of India			7643406901	74.50%
- LIC			906183502	8.83%
g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts : NIL				
h) In preceding five financial years immediately preceding 31.03.2018, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).				
i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL				
j) Calls unpaid (showing aggregate value of calls unpaid by directors and officers) : NIL				
k) Forfeited shares (amount originally paid up) :NIL				



Note 15.2 Other Equity

PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium Account	-	-
4	Bond Redemption Reserve	-	-
5	Research & Development Fund	-	-
6	Share Application Money Pending Allotment	-	-
7	General Reserve	-	-
8	Retained Earnings		
	i) Reserves created on account of Ind AS Adjustment	-	56470336
	ii) Closing Balance Remeasurement of the defined benefit plans	(6144807)	(6456526)
	iii) Surplus	1986203066	1256149140
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
<b>Total</b>		<b>1980058259</b>	<b>1306162950</b>
<b>* Surplus</b>			
Profit for the Year as per Statement of Profit and Loss		1986203066	1256149140
Adjustment arising out of transition provisions for recognising Rate		-	-
Regulatory Assets		-	-
Balance brought forward		-	-
<b>Add:</b>			
Amount Written Back From Bond Redemption Reserve		-	-
Write Back From Capital Reserve		-	-
Write Back From Other Reserve		-	-
Amount Utilised From Self Insurance Fund		-	-
Tax On Dividend Write Back		-	-
Write Back From Corporate Social Responsibility Fund		-	-
Write Back From Research & Development Fund		-	-
<b>Balance available for Appropriation</b>		<b>1986203066</b>	<b>1256149140</b>
<b>Less:</b>			
Transfer to Bond Redemption Reserve		-	-
Transfer to Self Insurance Fund		-	-
Transfer to General Reserve		-	-
Transfer to Corporate Social Responsibility Fund		-	-
Transfer to Research & Development Fund		-	-
Dividend :			
- Interim		-	-
- Final		-	-
Tax on Dividend			
- Interim		-	-
- Final		-	-
<b>Balance carried forward</b>		<b>1986203066</b>	<b>1256149140</b>



## NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
FUNDS FROM CORPORATE OFFICE	15275661528	15882320855
C.O (FDB)	1035039023	1240828428
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	(25496)	-
RO-JAMMU	(3000)	51340
RO-ITANAGAR	152524	-
RO-SILIGURI	-	-
BAIRASIUL	3291	5337
RO-BANIKHET	70798527	99975650
LOKTAK	-	474
SALAL	-	(50828)
TANAKPUR	96	94
CHAMERA-I	17918	29381
URI - I	(99852)	35786
RANGIT	-	-
CHAMERA-II	120920	163592
DULHASTI	3378	33461
DHAULIGANGA-I	(89089)	(6852)
TEESTA-V	-	3061
CHAMERA-III	-	-
CHUTAK	-	(5364)
TLDP-III	-	-
PARBATI -II	857439	560417
PARBATI-III	-	-
SEWA-II	(1035)	195658
URI - II	(576)	(15326)
KISHANGANGA	-	-
NIMMO BAZGO	(7711)	(8996)
TLDP-IV	-	(50823)
TEESTA-IV	-	-
SUBANSARI LOWER	(4805)	69778
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	6932
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	101287286	130410000
CHEQUE COLLECTED ACCOUNT	(8084934)	(10364241)
COMMERCIAL - IUT	(4518308395)	(4048758950)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	305278149	291157873
CENTRALIZED VENDOR PAYMENT ACCOUNT	285064493	382911841
<b>Total</b>	<b>12547659679</b>	<b>13969498578</b>



NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>Bonds</b>		
- Secured	-	-
- Unsecured	-	-
<b>Term Loans</b>		
• From Banks		
'- Secured	-	-
'- Unsecured	-	-
• From Other Parties		
'- Secured	-	-
'- Unsecured-From Government (Subordinate Debts)	-	-
'- Unsecured-From Others	-	-
<b>TOTAL</b>	-	-
Redemption / terms of repayment etc.		
i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33.		
ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
<b>Maturity Analysis of Borrowings</b>		
The table below summarises the maturity profile of the company's borrowings based on contractual payments :		
<b>Particulars</b>		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
<b>TOTAL</b>	-	-





## NOTE NO. 16.2 FINANCIAL LIABILITIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	160267	1208297
<b>TOTAL</b>	<b>160267</b>	<b>1208297</b>
<b>Maturity Analysis of Deposit / Retention Money</b>		
The table below summarises the maturity profile of the deposits/retention money based on contractual payments :		
<b>Particulars</b>		
More than 1 Year & Less than 3 Years	182993	1330025
More than 3 Year & Less than 5 Years		
More than 5 Years		
<b>TOTAL</b>	<b>182993</b>	<b>1330025</b>

## NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>A. PROVISION FOR EMPLOYEE BENEFITS</b> (provided for on basis of actuarial valuation)		
i) As per last Balance Sheet	-	-
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<b>Closing Balance</b>	-	-
<b>B. OTHERS</b>		
i) <b>Provision For Committed Capital Expenditure</b>		
As per last Balance Sheet	13988717	13709894
Additions during the year	0	-
Amount used and transferred to current during the year	2860509	1053921
Amount reversed during the year		-
Unwinding of discount	1394449	1332744
<b>Closing Balance</b>	<b>12522657</b>	<b>13988717</b>
ii) <b>Provision For Livelihood Assistance</b>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
<b>Closing Balance</b>	-	-
iii) <b>Provision-Others</b>		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<b>Closing Balance</b>	-	-
<b>TOTAL</b>	<b>12522657</b>	<b>13988717</b>

\* Information about Provisions are given in para 17 of Note 34-Other explanatory Notes to Accounts.

## NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>Deferred Tax Liability</b>		
a) Property, Plant and Equipments, Investment Property and Intangible Assets.		
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
<b>Net Deferred Tax Liability</b>	-	-
<b>Less:-Set off Deferred Tax Assets pursuant to set off provisions</b>		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items		
<b>Net Deferred Tax Assets</b>	-	-
<b>TOTAL</b>	-	-
<b>Explanatory Note: -</b>		
1) Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/Assets.-		
2) Movement in Deferred Tax Liability/Assets are shown in Annexure to Note No-18		



## NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance Against Depreciation)	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
<b>TOTAL</b>	-	-
<b>GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME</b>		
As at the beginning of the year	-	-
Add: Received during the year	-	-
Less: Released to Statement of Profit and Loss	-	-
Balance as at the year end	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

## NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>Borrowings-Other Loans-Secured</b>		
From Banks	-	-
<b>TOTAL</b>	-	-

\* Repayment Term: The Loan amount may be repaid at any point of time and in part also.

\*\* Default in repayments (if any) : Nil

## NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total outstanding dues of micro enterprise and small enterprise(s)	65869	65869
Total outstanding dues of Creditors other than micro enterprises and small enterprises	42527062	62652068
<b>TOTAL</b>	<b>42592931</b>	<b>62717937</b>

**Explanatory Note: -**

Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No.34- Other Explanatory Notes to Accounts.



## NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	149378135	142827475
Liability against capital works/supplies-MSME	19522	19522
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	8906370	10151513
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Other Payables-Payable to Employees	207993	533777
Other Payables-Payable to Others	2614821	3177654
<b>TOTAL</b>	<b>161126841</b>	<b>156709941</b>

\* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Annexure to Note no. 16.1. (For C.O. only)

## NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	4697599	3313201
Advances against the deposit works	-	-
Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities-Advance from Customers & Others.	-	-
Grants in aid-from Government-Deferred Income	-	-
<b>TOTAL</b>	<b>4697599</b>	<b>3313201</b>



## NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>A. PROVISION FOR EMPLOYEE BENEFITS</b> (provided for on basis of actuarial valuation)		
i) As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<u>Closing Balance</u>	-	-
ii) <u>Provision for Wage Revision</u>		
As per last Balance Sheet	-	1196967
Additions during the year	-	(1196967)
Amount used during the year	-	
Amount reversed during the year	-	
<u>Closing Balance</u>	-	-
Less: Advance paid	-	-
<u>Closing Balance (Net of advance)</u>	-	-
iii) <u>Provision for Performance Related Pay/Incentive</u>		
As per last Balance Sheet	-	25339751
Additions during the year	-	-25339751
Amount used during the year	-	
Amount reversed during the year	-	
<u>Closing Balance</u>	-	-
iv) <u>Provision for Superannuation / Pension Fund</u>		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
<u>Closing Balance</u>	-	-
v) <u>Provision For Wage Revision 3rd PRC</u>		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<u>Closing Balance</u>	-	-
<b>B. OTHERS</b>		
i) <u>Provision For Tariff Adjustment</u>		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
<u>Closing Balance</u>	-	-
ii) <u>Provision For Committed Capital Expenditure</u>		
As per last Balance Sheet	136293115	136293115
Additions during the year	1862918	-
Amount used during the year	227910	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
<u>Closing Balance</u>	137928123	136293115
iii) <u>Provision for Restoration expenses of Insured Assets</u>		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
<u>Closing Balance</u>	-	-



iv) <u>Provision For Livelihood Assistance</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
<b>Closing Balance after Fair Value Adjustment</b>	-	-
v) <u>Provision for exp in r/o arbitration award/ court cases</u>		
As per last Balance Sheet	162582	162582.00
Additions during the year	112028.00	
Amount used during the year	-	
Amount reversed during the year	-	
<b>Closing Balance</b>	<b>274610</b>	<b>162582</b>
vi) <u>Provision - Others</u>		
As per last Balance Sheet	5561218	2800428.00
Additions during the year	1321082.00	5415510.00
Amount used during the year	179198.00	2551576.00
Amount reversed and transfer to other head during the year	4736890.00	103144.00
<b>Closing Balance</b>	<b>1966212</b>	<b>5561218</b>
<b>TOTAL</b>	<b>140168945</b>	<b>142016915</b>

**Explanatory Note: -**

- The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, advance against personal pay adjustment of Rs. .... paid upto 31.01.2014 has been set-off against the Provision for wage revision. However, pending final decision in the matter, the balance amount of Rs. .... is continued in advance. Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 31/03/2018 under the head "Provision for Wage Revision" is Rs. .... (including provision for the current period Rs. ....) with corresponding amount shown as "Advance paid".
- Information about Provisions are given in para 17 of Note 34 of Balance Sheet

**NOTE NO. 23 CURRENT TAX LIABILITIES (NET)**

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>Income Tax</b>		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
<b>Closing Balance</b>	-	-
Less: Current Advance Tax	-	-
<b>Net Current Tax Liabilities (Net)</b>	-	-
<b>Less: Current tax Assets (Move to Note No-12)</b>	-	-
<b>TOTAL</b>	-	-



PARTICULARS		For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
I	Operating Revenue		
A	SALES		
	SALE OF POWER	4259615585	3748465742
	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	-	-
	Regulated Power Adjustment	-	6199720
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	9715993	4583304
	<b>Sub - Total (A)</b>	<b>4249899592</b>	<b>3737682718</b>
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	<b>Sub - Total (D)</b>	<b>-</b>	<b>-</b>
	<b>Sub-Total-I (A+B+C+D)</b>	<b>4249899592</b>	<b>3737682718</b>
E	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	108520	2065342
	<b>Sub-Total-II</b>	<b>108520</b>	<b>2065342</b>
	<b>TOTAL (I+II)</b>	<b>4250008112</b>	<b>3739748060</b>
<b>Explanatory Note: -</b> 1) Amount of earlier year sales arising out of finalisation of tariff included in current period Sales. - For Corporate Office only 2) 'Deemed generation' included in Sales of the Power as allowed by 'CERC' - For Corporate Office only 3) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly amount stated herein are included in sales towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. For Corporate Office only  4) Amount adjusted from sale of power on account of regulated power against the outstanding dues of those beneficiaries. - For Corporate Office only 5) Amount of sales not yet billed included in Sales. (For Corporate Office only) 6) Tariff regulation notified by CERC vide notification dated 21.02.2014 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, stated amount has been provided in the books during the year as an abundant precaution.(For Corporate Office only) 7) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21st February, 2014, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis. Accordingly, stated amount has been included in sale of power in relevant period. (For Corporate Office only)			



PARTICULARS		For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A)	Interest Income		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Interest from Financial Assets carried at Amortized Cost	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	- Deposit Account	-	-
	- Employee's Loans and Advances (Net of Rebate)	-	-
	- Interest from advance to contractors	-	-
	- Others	-	-
B)	Dividend Income		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	Other Non Operating Income		
	Late payment surcharge	267948412	312720780
	Income From Sale of Self Generated VERs/REC	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of Assets.	-	-
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #	20111677	1064245
	<b>Material Issued to contractor</b>		
	(i) Sale on account of material issued to contractors	-	-
	(ii) Cost of material issued to contractors on recoverable basis	-	-
	(iii) Adjustment on account of material issued to contractor	-	-
	Amortization of Grant in Aid	-	-
	Income on account of generation based incentive (GBI)	-	-
	Exchange rate variation	-	732240
	Others	12288705	6480218
	<b>Sub-total</b>	<b>300348794</b>	<b>320997483</b>
	Add/(Less): C.O./Regional Office/PID Expenses	1137849	11210205
	<b>Sub-total</b>	<b>301486643</b>	<b>332207688</b>
	Less: Income transferred to Expenditure Attributable to Construction	-	-
	Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
	Less: Transfer of other income to grant	-	-
	<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>301486643</b>	<b>332207688</b>
1	<b>Explanatory Note: -</b>		
	<b>Detail of Liability/Provisions not required written back #</b>		
	a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
	b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
	c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
	d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
	e) Bad & Doubtful Capital Advances( *1 under Note No. 4.2)	-	-
	f) Bad & Doubtful Deposits( *2 under Note No. 4.2)	-	-
	g) Diminution in value of stores and spares (*1 under Note 5)	-	-
	h) Bad and doubtful debts (*1 under Note 7)	-	-
	i) Bad & Doubtful Employees Loans (*1 under Note 10)	-	-
	j) Provision for doubtful claims (*1 under Note No. 11)	-	-
	k) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	-	-
	l) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
	m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
	n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
	o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
	p) Provision for wage revision (SI.no-A(ii) of Note No-22)	-	-
	q) Provision for PRP / Incentive /Productivity Linked Incentive (SI.no-A(iii) of Note No-22)	-	-
	r) Provision for Superannuation/Pension Fund (SI.no-A(iv) of Note No-22)	-	-
	s) Provision for Retirement benefits(SI.no-A (i) of Note No-17 & 22)	-	-
	t) Provision for tariff adjustment [SI. No B(i) under Note 22]	-	-
	u) Provision for Committed Capital Expenditure (SI.no-B(i) of Note No-17 and SI.no-B(ii) of Note No.-22)	-	-
	v) Provision for Livelihood Assistance (SI.no-B(ii) of Note No-17 and SI.no-B(iv) of Note No.-22)	-	-
	w) Provision for Restoration expenses of Insured Assets (SI.no-B(iii) of Note No-22)	-	-
	x) Write back of Project expenses provided for	-	-
	y) Provision for 3rd PRC (SI. No-A(v) of Note No.-22)	-	-
	z) Others	20111677	1064245
	<b>TOTAL</b>	<b>20111677</b>	<b>1064245</b>
2	Total carried forward to Statement of Profit & Loss includes ----- (Previous period -----) relating to Subansari Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ----- pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".		



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PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
<b>A. GENERATION EXPENSES</b>		
(i) Water Usage Charges	-	-
(ii) Consumption of stores and spare parts	7774427	214007
<b>B. Direct Expenditure on Contract, Project Management and Consultancy Works</b>	-	-
<b>C. REPAIRS &amp; MAINTENANCE</b>		
- Building	14716564	19921582
- Machinery	21379579	34002337
- Others	42206214	71382880
<b>D. OTHER EXPENSES</b>		
Rent & Hire Charges	13963121	19116947
Rates and taxes	324262	321993
Insurance	46687797	50435273
Security expenses	70029737	63009084
Electricity Charges	18567378	19085304
Travelling and Conveyance	2888958	3210186
Expenses on vehicles	2322974	2014928
Telephone, telex and Postage	5318905	9963669
Advertisement and publicity	1600971	1805203
Entertainment and hospitality expenses	34500	23550
Printing and stationery	558880	795914
Consultancy charges - Indigenous	1932572	5410648
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	162021	71875
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	2242	1719750
Loss on Assets	-	490371
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	36158	37035
Donation	-	-
CSR/ Sustainable Development	896414	734322
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	5061
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	3965591
Less: - Exp Recoverable on Regulated Power	-	(3965591)
Exchange rate variation	1615962	-
Training Expenses	210763	547784
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	2722854	3122362
Operational/Running Expenses of Kendriya Vidyalay	-	-
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	5430774	4212727
Operating Expenses of DG Set-Other than Residential	2480746	2306270
Other general expenses	5864537	4027217
<b>Sub-total</b>	<b>269729310</b>	<b>317988279</b>
Add/(Less): C.O./Regional Office/PID Expenses	11459388	38976200
<b>Sub-total</b>	<b>281188698</b>	<b>356964479</b>
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
<b>Sub-total</b>	<b>281188698</b>	<b>356964479</b>
<b>E. PROVISIONS</b>		
Bad and doubtful debts provided	-	5583276
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares	-	65126
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Provision for Interest to Beneficiary	-	-
Provision for interest against court/arbitration award	-	-
Others	-	-
<b>Sub-total</b>	<b>-</b>	<b>5648402</b>
Add/(Less): C.O./Regional Office/PID Expenses	-	8737
<b>Sub-total</b>	<b>-</b>	<b>5657139</b>
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Sub-total</b>	<b>-</b>	<b>5657139</b>
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>281188698</b>	<b>362621618</b>





**Explanatory Note: -**

1 The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guest houses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest houses & transit camps are shown in Rent.

(Amount in ₹)

For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
-	-

2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, stated amount has been provided in the books during the year/period towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.

(Amount in ₹)

For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
-	-
-	-
-	-
-	-
-	-
-	-
-	-
87021	-
-	-
75000	71875
-	-
<b>162021</b>	<b>71875</b>

3 Detail of audit expenses are as under: -

**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

Reimbursement of expenses

**Total Audit Expenses**

4 Total carried forward to Statement of Profit & Loss includes ` ----- (Previous period ` -----) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ` ----- pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".



## NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Salaries, wages, allowances	349450737	355436733
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	50366870	86788662
Staff welfare expenses	12380283	12277556
Leave Salary & Pension Contribution	-	833924
<b>Sub-total</b>	<b>412197890</b>	<b>455336875</b>
Add/(Less): C.O./Regional Office Expenses	239427786	253438744
<b>Sub-total</b>	<b>651625676</b>	<b>708775619</b>
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>651625676</b>	<b>708775619</b>

**Explanatory Note: -**

1 The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees included in Salaries, wages, allowances.

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

- i) towards Employees Provident Fund  
ii) towards Employees Defined Contribution Superannuation Scheme

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i) towards Employees Provident Fund	18082402	18394578
ii) towards Employees Defined Contribution Superannuation Scheme	22927450	21586349

3 Total carried forward to Statement of Profit & Loss includes (Previous period) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

## NOTE NO. 28 FINANCE COST

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
<b>A Interest on Financial Liabilities at Amortized Cost :</b>		
Bonds	524736491	448321856
Term loan	168086512	377179394
Foreign loan	-	-
Government of India loan	-	-
Unwinding of discount-GOI Loan	-	-
<b>Sub-total</b>	<b>692823003</b>	<b>825501250</b>
<b>B Other Borrowing Cost</b>		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	233654	10215
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	364064	495305
Unwinding of discount-Provision & Financial Liabilities	1601314	1472091
<b>Sub-total</b>	<b>2199032</b>	<b>1977611</b>
<b>C Applicable net gain/ loss on Foreign currency transactions and translation</b>		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>Total (A + B + C)</b>	<b>695022035</b>	<b>827478861</b>
Add/(Less): C.O./Regional Office/PID Expenses	2390	1992781
<b>TOTAL</b>	<b>695024425</b>	<b>829471642</b>
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>695024425</b>	<b>829471642</b>

**Explanatory Note: -**

1 Total carried forward to Statement of Profit & Loss includes (Previous period) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".



## NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Depreciation & Amortisation Expenses	1017705451	1011924155
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	1826476	8040228
<b>Sub-total</b>	<b>1019531927</b>	<b>1019964383</b>
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>1019531927</b>	<b>1019964383</b>

**Explanatory Note: -**

Total carried forward to Statement of Profit & Loss includes ₹ ----- (Previous period ₹ -----) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ ----- pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".



## NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
<b>Current Tax</b>		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
<b>Total current tax expenses</b>	-	-
<b>Deferred Tax- *</b>		
<b>Decrease (increase) in deferred tax assets</b>		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
<b>Increase (decrease) in deferred tax liabilities</b>		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
<b>Total deferred tax expenses (benefits)</b>	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
<b>Net Deferred Tax</b>	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	-	-
<b>Explanatory Notes:-</b>		
i) <b>Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.</b>	<b>For the Year ended 31st March, 2018</b>	<b>For the Year ended 31st March, 2017</b>
Accounting profit/loss before income tax	1904124029	1151122486
Applicable tax rate		
<b>Computed tax expense</b>	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of prior periods		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
<b>Income tax expense reported in Statement of P/L</b>	-	-



## NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in )

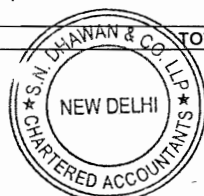
PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
<b>Movement in Regulatory Deferral Account Balances on account of:-</b>		
(i) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
<b>Sub Total (i)</b>	-	-
(ii) Wage Revision as per 3rd PRC	82079037	105026654
(iii) Exchange Differences on Monetary Items	-	-
<b>TOTAL (A)=(i)+(ii)+(iii)</b>	<b>82079037</b>	<b>105026654</b>
<b>Impact of Tax on Regulatory Deferral Accounts</b>		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustment against deferred tax assets.	-	-
<b>TOTAL (B)</b>	-	-
<b>Total carried forward to Statement of Profit &amp; Loss (A-B)</b>	<b>82079037</b>	<b>105026654</b>



NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE PERIOD.

(Amount in ...)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
<b>A. EMPLOYEE BENEFITS EXPENSE</b>		
Salaries, wages, allowances	-	-
Gratuity and contribution to provident fund	-	-
Staff welfare expenses	-	-
Leave Salary & Pension Contribution	-	-
<b>Sub-total</b>	-	-
<b>B. REPAIRS &amp; MAINTENANCE</b>		
Building	-	-
Machinery	-	-
Others	-	-
<b>Sub-total</b>	-	-
<b>C. ADMINISTRATION &amp; OTHER EXPENSES</b>		
Rent	-	-
Rates and taxes	-	-
Insurance	-	-
Security expenses	-	-
Electricity Charges	-	-
Travelling and Conveyance	-	-
Expenses on vehicles	-	-
Telephone, telex and Postage	-	-
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	-	-
Design and Consultancy charges:		
- Indigenous	-	-
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Assets/ Claims written off	-	-
Land Acquisition and Rehabilitation Expenditure	-	-
Losses on sale of assets	-	-
Other general expenses	-	-
Exchange rate variation (Debit)	-	-
<b>Sub-total</b>	-	-
<b>D. FINANCE COST</b>		
Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	-	-
Cash credit facilities /WC DL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Commitment fee	-	-
Guarantee fee on loan	-	-
Other finance charges	-	-
Transfer of expenses to EAC- Interest on loans from Central Government- adjustment on account of effective interest	-	-
Transfer of expenses to EAC-Interest on security deposit/ retention money- adjustment on account of effective interest	-	-
Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
<b>Sub-total</b>	-	-
<b>E. PROVISIONS</b>		
<b>Sub-total</b>	-	-
<b>F. DEPRECIATION AND AMORTISATION EXPENSES</b>		
<b>Sub-total</b>	-	-
<b>G. C.O./Regional Office Expenses:</b>		
Other Income	-	-
Generation, Administration and Other Expenses	-	-
Employee Benefits Expense	-	-
Depreciation & Amortisation Expenses	-	-
Finance Cost	-	-
Provisions	-	-
<b>Sub-total</b>	-	-
<b>H. LESS: RECEIPTS AND RECOVERIES</b>		
Income from generation of electricity – pre-commissioning	-	-
Interest on loans and advances	-	-
Profit on sale of assets	-	-
Exchange rate variation (Credit)	-	-
Provision/Liability not required written back	-	-
Hire charges/ outturn on plant and machinery	-	-
Miscellaneous receipts	-	-
Transfer of fair value gain to EAC- security deposit / retention money	-	-
Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
<b>Sub-total</b>	-	-
<b>TOTAL (A+B+C+D+E+F+G-H)</b>	-	-





**CHAMERA-III POWER STATION**

(Amount in `)

**B) FAIR VALUATION MEASUREMENT**

**(i) Fair Value Hierarchy**

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair value are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the following three levels prescribed under Ind AS-113 "Fair Value Measurements"

**Level 1:** Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments and traded bonds that have quoted price. The fair value of all equity instruments including bonds which are traded in the recognised Stock Exchange and money markets are valued using the closing prices as at the reporting date.

**Level 2:** The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

**Level 3:** If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This includes security deposits/ retention money and loans at below market rates of interest.

**(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:**

	Note No.	As at 31st March,	
		2018	2017
		Level 1	Level 1
<b>Financial Assets at FVTOCI</b>			
<b>(i) Investments-</b>			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-
<b>Total</b>		-	-

**Note:**  
All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(Amount in `)

**(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:**

Particulars	Note No.	As at 31st March, 2018			As at 31st March, 2017		
		Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
<b>Financial assets</b>							
<b>(i) Loans</b>	3.2						
a) Employees			0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)			0			0	
Others			0			0	
<b>(ii) Others</b>	3.3						
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)		0			0		
<b>Total Financial Assets</b>		0	0	0	0	0	0
<b>Financial Liabilities</b>							
<b>(i) Long-term borrowings including current maturities and accrued interest</b>	16.1 & 20.3						
<b>(ii) Other Long Term Financial Liabilities</b>	16.2			22726			121728
<b>Total Financial Liabilities</b>		0	0	22726	0	0	121728



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(Amount in `)

**(c) Fair value of Financial Assets and liabilities measured at Amortised Cost**

Particulars	Note No.	As at 31st March, 2018		As at 31st March, 2017	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
<b>Financial assets</b>	<b>3.2</b>				
(i) Loans					
a) Employees		-	-	-	-
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)		-	-	-	-
Others		-	-	-	-
(ii) Others	<b>3.3</b>				
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)		-	-	-	-
<b>Total Financial Assets</b>		-	-	-	-
<b>Financial Liabilities</b>					
(i) Long-term borrowings including Current maturities and accrued interest	<b>16.1</b>	-	-	-	-
(ii) Other Long Term Financial Liabilities	<b>16.2</b>	160267	22726	1208297	121728
<b>Total Financial Liabilities</b>		<b>160267</b>	<b>22726</b>	<b>1208297</b>	<b>121728</b>

**Note:-**

1. The Carrying amounts of current investments, Trade and other receivables, Cash and cash equivalents, Short-term loans and advances, Short term borrowings, Trade payables and other current financial liabilities are considered to be the same as their fair values, due to their short term nature.

2. For financial assets and financial liabilities measured at fair value, the carrying amounts are equal to the fair value.

**(d) Valuation techniques and process used to determine fair values**

(1) The Company values financial assets or financial liabilities using the best and most relevant data available. Specific valuation techniques used to determine fair value of financial instruments includes:

-Use of Quoted market price or dealer quotes for similar instruments.

- Fair value of remaining financial instruments is determined using discounted cash flow analysis.

(2) The discount rate used to fair value financial instruments classified at Level -3 is based on the Weighted Average Rate of company's outstanding borrowings except subordinate debts and foreign currency borrowings.

(3) As per Ind AS 109, financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method. Since the transaction costs incurred on long term borrowings are not material, as such the company has not applied the effective interest method for initial recognition of such liabilities.



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**(2) Financial Risk Management**

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash & Cash equivalents, Other Bank Balances, Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis, credit rating.	Diversification of bank deposits, letter of credit for selected customers.
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

**i) Credit risk**

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

**ii) Liquidity risk.**

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

**iii) Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The company operates in a regulated environment. Tariff of the company is fixed by the Central Electricity Regulatory Commission (CERC) through Annual Fixed Charges (AFC) comprising the following five components:

1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation in interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

**(B) Credit Risk**

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

**Trade Receivables & lease receivables :-**

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

**Financial assets at amortised cost :-**

**Employee Loans:** The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

**Loans to Govt. of Arunachal Pradesh :** The Company has given loan to Govt. of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of MOU signed between the Company and Govt of Arunachal Pradesh for construction of hydroelectric projects in the state. The loan has been measured at amortised cost. The loan is recoverable from the share of free power of the state government from the first hydroelectric project to be commissioned in the state. Management does not envisage any probability of default on the loan.

**Financial instruments and cash deposits :-**

The Company considers factors such as track record, size of the bank, market reputation and service standards to select the banks with which balances and deposits are maintained. Generally, the balances are maintained with the banks with which the Company has also availed borrowings. The Company invests surplus cash in short term deposits with scheduled banks. The company has balances and deposits with banks which are well diversified across private and public sector banks with limited exposure with any single bank.

**(i) Exposure to credit risk**

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was as under:

Particulars	31.03.2018	31.03.2017
<b>Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)</b>		
Non-current investments	0	0
Loans -Non Current	0	0
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	6402	79008
Bank balances	0	0
Loans -Current	0	0
<b>Total (A)</b>	<b>6402</b>	<b>79008</b>
<b>Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)</b>		
Trade Receivables	0	0
Lease Receivables	0	0
<b>Total (B)</b>	<b>0</b>	<b>0</b>
<b>TOTAL (A+B)</b>	<b>6402</b>	<b>79008</b>



(ii) Provision for expected credit losses :-

(a) Financial assets for which loss allowance is measured using 12 month expected credit losses

The Company assesses outstanding receivables on an ongoing basis considering changes in payment behaviour and provides for expected credit loss on case-to-case basis.

(b) Financial assets for which loss allowance is measured using life time expected credit losses

CERC Tariff Regulations 2014-19 allow the Company to raise bills on beneficiaries for late-payment surcharge, which adequately compensates the Company for time value of money arising due to delay in payment. Further, the fact that beneficiaries are primarily State Governments/ State Discoms and considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money due to delay in realization of trade receivables. However, the Company assesses outstanding trade receivables on an ongoing basis considering changes in operating results and payment behaviour and provides for expected credit loss on case-to-case basis. As at the reporting date company does not envisage any default risk on account of non-realisation of trade receivables.

(iii) Ageing analysis of trade receivables

The ageing analysis of the trade receivables is as below:

Ageing	Not over due	0-60 days past due	61-120 days past due	121-180 days past due	More than 180 days past due	Total
Gross Carrying amount as on 31.3.2018.						0
Gross Carrying amount as on 31.3.2017.						0

(iv) Reconciliation of impairment loss provisions

The movement in the allowance for impairment in respect of financial assets during the year was as follows:

	Trade Receivables	Lease Receivable	Loans	Total
Balance as at 1.4.2017	0	0	0	0
Changes in Loss Allowances	0	0	0	0
Balance as at 31.03.2018	0	0	0	0

(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

i) The Company's objective is to maintain optimum levels of liquidity at all times to meet its cash and collateral requirements. The Company relies on a mix of borrowings and excess operating cash flows to meet its need for funds. The current committed lines of credit and internal accruals are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet capital expenditure and operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the borrowing limits or covenants (where applicable) are not breached on any of its borrowing facilities.

The company had access to the following undrawn borrowing facilities at the end of the reporting period:

	As at 31st March 2018	As at 31st March 2017
At Floating Rate		
fixed rate		
Total	-	-

ii) Maturities of Financial Liabilities:

The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 1 year is equal to their carrying balances as the impact of discounting is not significant.

As at 31st March 2018

(Amount in `)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	161350986	161167993	182993	-	-
Trade Payables	20.2	42592931	42592931	-	-	-
<b>Total Financial Liabilities</b>		<b>203943917</b>	<b>203760924</b>	<b>182993</b>	-	-

As at 31st March 2017

(Amount in `)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	158122577	156792552	1330025	-	-
Trade Payables	20.2	62717937	62717937	-	-	-
<b>Total Financial Liabilities</b>		<b>220840514</b>	<b>219510489</b>	<b>1330025</b>	-	-

(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.



The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31st March 2018	As at 31st March 2018	As at 31st March, 2017	As at 31st March, 2017
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total				

**Interest Rate Sensitivity Analysis**

Profit or loss is sensitive to higher/lower interest expense from borrowings as a result of change in interest rates. With all other variables held constant, the following table demonstrates the impact of borrowing cost on floating rate portion of loans and borrowings.

Particulars	(Amount in `)	
	As at 31st March 2018	As at 31st March, 2017
Borrowing in INR-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 5 basis points)*		
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2016-17 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 110 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

**(ii) Price Risk:**

**(a) Exposure**

The company's exposure to price risk arises from investment in equity shares and debt instruments classified in the financial statements as Fair Value Through OCI. Company's investment in equity shares are listed in recognised stock exchange and are publicly traded in the stock exchanges. Company's investment in debt instruments comprise quoted Government Securities and Public Sector Bonds and are publicly traded in the market. The investment has been classified under non-current investment in Balance Sheet.

**(b) Price Risk Sensitivity**

**For Investment in Equity Instruments ( Investment in equity shares of IOB and PTC )**

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the year:

Particulars	As at 31st March 2018		As at 31st March, 2017	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Investment in Equity shares of :				
PTC India Ltd				
Indian Overseas Bank				

Sensitivity has been worked out based on the previous 3 years average of six monthly fluctuations in the share price as quoted on the National Stock Exchange (NSE).

**For Investment in Debt Instruments (Investments in Govt and PSU Bonds)**

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the year:

Particulars	As at 31st March 2018		As at 31st March, 2017	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
PSU Tax Free Bonds				

**(iii) Foreign Currency Risk**

The company is compensated for variability in foreign currency exchange rate through recovery by way of tariff adjustments under the CERC Tariff Regulations.

**(a) Foreign Currency Exposure:**

The company's exposure to foreign currency risk at the end of the reporting period expressed in INR are as follows :

Particulars	(Amount in `)	
	As at 31st March 2018	As at 31st March, 2017
Financial Liabilities:		
Foreign Currency Loans		
Other Financial Liabilities	16586981	14971019
Net Exposure to foreign currency (liabilities)	16586981	14971019

**(b) Sensitivity Analysis**

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

For S.N. DHAWAN & CO LLP  
Chartered Accountants

(Firm Regn. No. 000050/01500045)

(CA S.K. KHATTAR)

Partner

M.No. 084993



*Udit Sharma*

(Udit Sharma)  
Head of Finance

*Prashant Kaul*  
(Prashant Kaul)  
Head of Project



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**(3) Capital Management**

**(a) Capital Risk Management**

The primary objective of the Company's capital management is to maximize the shareholder value. CERC Tariff Regulations prescribe Debt : Equity ratio of 70:30 for the purpose of fixation of tariff of Power Projects. Accordingly the company manages its capital structure to maintain the normative capital structure prescribed by the CERC.

The Company monitors capital using Debt : Equity ratio, which is net debt divided by total capital. The Debt : Equity ratio are as follows:

Statement of Gearing Ratio		
Particulars	As at March 31, 2018	As at March 31, 2017
(a) Total Debt	-	-
(b) Total Capital	1980058259	1306162950
Gearing Ratio (a/b)	0.00	0.00

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net debt includes interest bearing loans and borrowings.

**(b) Loan Covenants:**

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating.
2. Debt to net worth should not exceed 2:1.
3. Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable)
4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

During the year the company has complied with the above loan covenants.

**(c) Dividends:**

	As at March 31, 2018	As at March 31, 2017
<b>(i) Equity Shares</b>		
Final dividend for the year 2016-17 of INR 0.10 per fully paid share approved in Sep-2017 paid in Oct-2017. (31st March 2017- INR 0.58 fully paid share for FY 2015-16).	0.00	0.00
Dividend Distribution Tax on Final Dividend	-	89.08
Interim dividend for the year ended 31st March 2018 of INR 1.12 (31st March 2017- INR 1.70) per fully paid share.	-	0.00
Dividend Distribution Tax on Interim Dividend	-	383.14
<b>(ii) Dividend not recognised at the end of the reporting period</b>		
In addition to the above dividends, since year end the directors have recommended the payment of a final dividend of INR ..... (31st March 2017-INR 0.10) per fully paid up Shares. The proposed dividend is subject to the approval of shareholders in the ensuing AGM.		
Dividend Distribution Tax on Proposed Dividend		-



For S.N. DHAWAN & CO LLP  
Chartered Accountants  
(Firm Regn. No. 000050/N/1500045)  
*S.K. Khattar*  
CA S.K. KHATTAR  
Partner  
M.No. 084993



*Udit Sharma*  
(Udit Sharma)  
Head of Finance

*Prashant Kaul*  
(Prashant Kaul)  
Head of Project

## Note No. - 34: Other Explanatory Notes to Accounts

### 1. Disclosures relating to Contingent Liabilities:-

#### a) Claims against the Company not acknowledged as debts in respect of:

##### (i) Capital works

Contractors have lodged claims aggregating to Rs. 6963451809 (previous year Rs. 6382846786) against the Company on account of rate & quantity deviation, cost relating to extension of time, idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs.2598749366 (previous year Rs.2369751007) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

Management has assessed the above claims and recognized a provision of Rs. Nil (previous year Rs. Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs. 6963451809 (previous year Rs.6382846786) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

##### (ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs.761939 (Previous year Rs. 722071) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs. Nil (Previous year Rs. Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs.761939 (previous year Rs. 722071) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

##### (iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs. 92377240 (previous year Rs. 92377240). Pending settlement, the Company has assessed and provided an amount of Rs.66232820 (previous year Rs. 66232820) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. Rs.26144420 (previous year Rs.26144420) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

##### (iv) Others

Claims on account of other miscellaneous matters amount to Rs. 5 5423020 (previous year Rs. 87497018). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. Nil (previous year Rs. Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs.55423020 (previous year Rs.87497018) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.



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The above is summarized as at 31.03.2018 as below:

(Amount in Rs.)

Sl. No.	Particulars	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition/(deduction) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	6963451809	0.00	6963451809	6382846786	580605024	0.00
2.	Land Compensation cases	761939	0.00	761939	722071	39868	0.00
3.	Disputed tax matters	92377240	66232820	26144420	26144420	0.00	0.00
4.	Others	55423020	0	55423020	87497018	0.00	-32073998
	<b>Total</b>	<b>7112014008</b>	<b>66232820</b>	<b>7045781188</b>	<b>6497210295</b>	<b>580644892</b>	<b>-32073998</b>

- (b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- (c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.
- (d) There is possibility of reimbursement to the company of Rs. Nil (previous year Rs. Nil) towards above contingent liabilities.
- (e) (i) An amount of Rs. Nil (previous year Rs. Nil) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to NitiAayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law, upto 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so released is being shown as Current Financial Assets-Others (Note No. 11).
- (ii) An amount of Rs. 92377240 (previous year Rs. 92377240) stands paid /deposited with courts towards above contingent liabilities to contest the cases and is being shown as Current Assets.
- (f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.



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(g) Category of agency wise details of contingent liability as at 31.03.2018 are as under:

(Amount in Rs.)

Sl. No.	Category of Agency	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition(+)/deduction (-) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0.00	0.00	0.00	0.00	0.00	0.00
2	State Govt. departments or Local Bodies	92377240	66232820	26144420	26144420	0.00	0.00
3	CPSEs	0.00	0.00	0.00	0.00	0.00	0.00
4	Others	7019636768	0.00	7019636768	6471065875	580644892	-32073998
	<b>TOTAL</b>	<b>7112014008</b>	<b>66232820</b>	<b>7045781188</b>	<b>6497210295</b>	<b>580644892</b>	<b>-32073998</b>

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

**a) Counter Claims lodged by the company on other entities:**

The company has lodged counter claims aggregating to **Rs. Nil** (previous year **Rs. Nil**) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes **Rs. Nil** (previous year **Rs. Nil**) towards arbitration awards including updated interest thereon.

Based on Management assessment the inflow of economic benefits of **Rs. Nil** (previous year **Rs. Nil**) are probable and for rest of the claims, possibility of any inflow is remote.

**b) Late Payment Surcharge: (Provided at CO level)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of **Rs. ....** (previous year **Rs. ....**) has not been recognised.

**c) Revenue to the extent not recognised in respect of power stations: (Provided at CO level)**

Truing up order of 2009-14 and Tariff Order for 2014-19 is pending in respect of Sewa-II, Chamera III, TLDP-III, and TLDP-IV Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of **Rs. ....** (previous year **Rs. ....**) is probable.

**d) Business Interruption Losses**

Insurance Claim due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to **Rs. Nil** (Previous Year **Rs. Nil**) is probable.

**e) Other Cases**

Claims on account of other miscellaneous matters amount to **Rs. Nil** (previous year **Rs. Nil**). Management has assessed these claims and estimates that inflow of economic benefits of **Rs. Nil** (previous year **Rs. Nil**) are probable.



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Contingent Assets are summarized below:

(Amount in Rs.)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Counter claims lodged by the company	Nil	Nil
2.	Late Payment Surcharge	Nil	Nil
3.	Revenue to the extent not recognised in respect of power stations	Nil	Nil
4.	Business Interruption Losses	Nil	Nil
5.	Other cases	Nil	Nil
	<b>Total</b>	<b>Nil</b>	<b>Nil</b>

3. Estimated amount of contracts remaining to be executed on capital account and not provided for are as under:

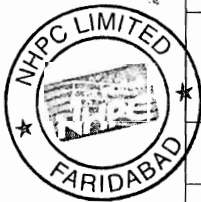
(Amount in Rs.)

	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Property Plant and Equipment (including CWIP)	252604801/-	250383096/-
2.	Investment Property	-	-
3.	Intangible Assets	-	-
	<b>Total</b>	<b>252604801/-</b>	<b>250383096/-</b>

4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to **Rs. Nil** (previous year **Rs. Nil**) are included in Capital Work-in-Progress/Property Plant & Equipment.
5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in Rs.)

Sl.	Particulars	31.03.2018	31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL



6. The effect of foreign exchange fluctuation during the period is as under:

(Amount in Rs.)

		For the period ended 31.03.2018	For the Year ended 31.03.2017
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	1615962/- (LOSS)	732240/- {GAIN}
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment	NIL	NIL
(v)	Amount charged to Regulatory Deferral Account Balances	NIL	NIL

\* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of Tariff) Regulations 2014-19. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per Significant Accounting Policy of the Company.

**7. Operating Segment:**

a) Electricity generation (including income from embedded Finance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Operating Segment'.

b) The Company has a single geographical segment as all its Power Stations are located within the Country.

**8. Related Party Disclosures are given below:**

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, then the reporting entity and other entities shall be regarded as related parties. The Company has applied the exemption available for government related entities and have made limited disclosures in the financial Statements.

**(a) Name and nature of relationship with Related Parties:**

S.No	Name of the Related parties	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	CPSUs, KV, Other Departments controlled by Government of India	Entities controlled by the same Government (Central Government) that has control over NHPC



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(b) Transactions with Related Parties-Following transactions occurred with related parties:

(Amount in Rs.)

Particulars	For the year ended 31.03.2018	For the year ended 31.03.2017
(i)	(ii)	(iii)
<b>i) Transaction with Government that has control over company (NHPC)- (Central Govt.)</b>		
Services Received by the Company	54665762/-	58520962/-
Services Provided by the Company	NIL	NIL
Sale of goods/Inventory made by the company	NIL	NIL
<b>ii) Transaction with Entities controlled by the same Government that has control over company (NHPC)</b>		
Purchase of property/Other assets	NIL	NIL
Purchase of goods/Inventory	1287559/-	1241460/-
Services Received by the Company	3585921/-	3253618/-
Services Provided by the Company	NIL	NIL
Sale of goods/Inventory made by the company	NIL	NIL
<b>iii) Transaction with Subsidiaries (NHDC, LDHCL &amp; BSUL)</b>		
Services Provided by the Company	NIL	NIL
Deputation of Employees by the company	NIL	NIL
Deputation of Employees to the company	NIL	NIL
Dividend Received by the company	NIL	NIL
Finance including loans & equity contribution made by the company	NIL	NIL
<b>iv) Transaction with Joint Ventures (CVPPL &amp; NHPTL)</b>		
Services Provided by the Company	NIL	NIL
Deputation of Employees by the company	NIL	NIL
Finance including loans & equity contribution made by the company	NIL	NIL



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**(h) Outstanding Balances with Related Parties:**

(Amount in Rs.)

Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)
<b>i) Balances with Government that has control over company (NHPC)- (Central Govt.)</b>		
Payables by the Company	4793520/-	6798386/-
Receivables by the Company	10530000/-	10530000/-
Loan from Government (Subordinate debts)	NIL	NIL
Balances out of commitments made by the company	NIL	NIL
<b>ii) Balances with Entities controlled by the same Government that has control over company (NHPC)</b>		
Payables by the Company	153974/-	234304/-
Receivables by the Company	NIL	NIL
Balances out of commitments made by the company	NIL	NIL
<b>iii) Balances with Subsidiaries (NHDC, LDHCL &amp; BSUL)</b>		
Receivables by the Company	NIL	NIL
Payables by the Company	NIL	NIL
Balances out of commitments made by the company	NIL	NIL
<b>iv) Balances with Joint Ventures (CVPPL &amp; NHPTL)</b>		
Receivables by the Company	NIL	NIL
Payables by the Company	NIL	NIL
Balances out of commitments made by the company	NIL	NIL

The Company has business transactions with the state governments and entities controlled by the Govt. of India. Transactions with these entities are carried out at market terms on arms-length basis through a transparent price discovery process against open tenders, except in a few cases of procurement of spares/services from Original Equipment Manufacturers (OEMs) for proprietary items/ on single tender basis due to urgency, compatibility or other reasons. Such single tender procurements are also done through a process of negotiation with prices benchmarked against available price data of same/similar items. Therefore, party-wise details of such transactions have not been given since such transactions are carried out in the ordinary course of business at normal commercial terms and not considered to be significant.



(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/

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confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed balances shall not have any material impact.

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of Rs. 5,00,000 or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2017 as well as amount outstanding as on 31.03.2018 is as under:

(Amount in Rs.)

Particulars	Outstanding amount as on 31.12.2017	Amount confirmed	Outstanding amount as on 31.03.2018
Trade receivable	NIL	NIL	NIL
Deposits, Advances to contractors/suppliers/service providers/ others including for capital expenditure and material issued to contractors	525424374/-	64671941/-	523914866/-
Trade/Other payables	153399381/-	NIL	193260805/-
Security Deposit/Retention Money payable	5605090/-	NIL	7649515/-

(c) In the opinion of the management, unconfirmed balances will not have any material impact.

10. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Rs. in Crore)

Particulars	For the yearended 31.03.2018	For the year ended 31.03.2017
a)* Value of imports calculated on CIF basis: i) Capital Goods	NIL	NIL
b)* Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	NIL NIL	4521900/- (60000 EURO)
c)* Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	NIL 7774427/-	NIL 214007/-
d)* Earnings in foreign currency i) Others	NIL	NIL

\* Accrual basis.



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**11. Disclosure related to Corporate Social Responsibility (CSR):**

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in Rs.)

S.No	Heads of Expenses constituting CSR expenses	For the year ended on 31.03.2018	For the year ended on 31.03.2017
1	Health Care and Sanitation	24000/-	46873/-
2	Education & Skill Development	275354/-	127976/-
3	Women Empowerment /Senior Citizen	NIL	20491/-
4	Environment	NIL	NIL
5	Art & Culture	NIL	NIL
6	Ex-Armed Forces	NIL	NIL
7	Sports	NIL	NIL
8	National Welfare Fund	NIL	NIL
9	Technology & Research	NIL	NIL
10	Rural Development	597060/-	429377/-
11	Capacity Building	NIL	109605/-
12	SwachhVidyalayaAbhiyan	NIL	NIL
13	Swachh Bharat Abhiyan	NIL	NIL
	<b>Total amount</b>	<b>896414/-</b>	<b>734322-</b>

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2018 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in Rs.)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	NIL	NIL	NIL
(ii)	On purpose other than (i) above	403748/-	492666/-	896414/-
	<b>Total</b>	<b>403748/-</b>	<b>492666/-</b>	<b>896414/-</b>

(b) As stated above, a sum of Rs. 492666/-out of total expenditure of Rs.896414/-is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.



12. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated 04.09.2015 (Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in Rs.)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -Principal -Interest b) Others: -Principal -Interest	85391 NIL NIL NIL	85391/- NIL NIL NIL
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	NIL	NIL
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	NIL	NIL
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	NIL	NIL
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL	NIL

13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.
14. Disclosures as required under Ind AS-36 on "Impairment of Assets" shall be dealt at Corporate Office.
15. (a) Final Expenditure employee benefits based on actuarial valuation and Corporate Office expenses shall be allocated at consolidation level at Corporate Office and further debited to units through closing entry.
- (b) Disclosures as required under Ind AS-19 on "Employee Benefits" and Ind AS-17 on Leases shall be dealt at Corporate Office

16. Disclosure in respect of insurance claim by All Power Stations:

The Assets of the all power stations and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Chamera III Power Station as on 31.03.2018 is as under: (Amount in Rs.)



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Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable		
				As at 31.03.2018	at	As at March 31, 2017
Against material damage	NIL	NIL	NIL	NIL	NIL	NIL
CPM damage	NIL	NIL	NIL	NIL		NIL
# Business Interruption Loss: -On account of generation loss -On account of increased cost of working	NIL	NIL	NIL	NIL		NIL
<b>Total</b>						

# (Income recognised in respect of "Business Interruption Loss" during the year is Rs. Nil (Cumulative as on 31.03.2018 is Rs. Nil).

17. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

(i) **General**

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a Finance Cost.

(ii) **Provision for employee benefits:**

a) **Provision for Performance Related Pay/Incentive:**

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year (Previous Year 2016-17) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

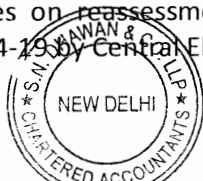
b) **Provision For Wage Revision as per 3rd Pay Revision Committee (PRC):**

Short term provision for wage revision of the employees of the company has been recognised in the accounts for the period 1.01.2017 to 31.03.2018 as per notification of the Development of Public Enterprises, Government of India.

(iii) **Other Provisions:**

a) **Provision For Tariff Adjustment:**

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-15 by Central Electricity Regulatory Commission (CERC).





**b) Provision for Livelihood Expenses:**

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum wage of unskilled category as per the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

- i) Till the date of superannuation for PAFs eligible for employment.
- ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.
- iii) For 1000 days to all remaining PAFs.

**c) Provision for Committed Capital Expenditure:**

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

**d) Provision for restoration expenses of insured assets:**

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

**e) Provisions for expenditure in respect of Arbitration Award/Court cases:**

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

**f) Provisions- Others:**

This includes provisions towards:-

- (i) Contractor claims, Land compensation cases, disputed tax demands and other cases created on the basis of management assessment as to probable outflow. Utilization/outflow of the provision is to be made on the outcome of the case
- (ii) Wage revision of Central Government Employees whose services are utilised by the company.

18. Opening balances/corresponding figures for previous year/period have been re-grouped/re-arranged wherever necessary.
19. Unit/Project specific notes as per Annexure-I below (to be given only by the respective project/unit pertaining to their project/unit).
20. Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016.:



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- a) Undisputed Statutory dues outstanding as on 31.03.2018 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	NIL	NA
Income Tax	NIL	NA
Goods & Service Tax Act	NIL	NA
Sales Tax /VAT	NIL	NA
Service Tax	NIL	NA
Custom Duty	NIL	NA
Excise Duty	NIL	NA
Works Contract Tax	NIL	NA
Any other levies (Please specify)	NIL	NA

- c) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount(in Rs.)	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	210/- 10/- 1760/-	2007-08 2008-09 2009-10	INCOME TAX DEPTT.
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	NIL	NIL
Finance Act,1994	Service Tax	NIL	NIL	NIL
Custom Act,1962	Custom Duty	NIL	NIL	NIL
Central Excise Tariff Act, 1985	Excise Duty	NIL	NIL	NIL
Works Contract Tax	Works Contract Tax	NIL	NIL	NIL
Goods & Service Tax Act	Goods & Service Tax	NIL	NIL	NIL
Please specify	Any other levies	NIL	NIL	NIL



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c) Details of Immovable Properties (land and other than land) for which title deeds are not held in the name of the company (The detail shall tally with foot note given under Note No. 2.1 "Property Plant & Equipment"):

Sl. No.	Details of Land	Gross Block as at 31.03.2018	Net Block as at 31.03.2018	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	NIL	NIL	NIL	NIL
2	Land-Leasehold	NIL	NIL	NIL	NIL
3	Other than Land-	NIL	NIL	NIL	NIL

For S.N. DHAWAN & CO LLP


Chartered Accountants

(Firm Regn. No. 000050M/N500045)

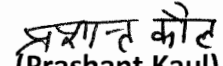
  
(CA S.K. Khattar)

Partner

M.No. 084993

  
(Udit Sharma)

Head of Finance

  
(Prashant Kaul)

Head of Project

Date:

Place



**SUB NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS**

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>OTHER LOANS</b>		
a) <b>Employees (at amortised Cost)</b>		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
<b>Less: Fair Value Adjustments (Secured)</b>	-	-
<b>Less: Fair Value Adjustments (Unsecured)</b>	-	-
<b>Sub-total</b>	-	-
b) <b>Contractor / supplier</b>		
- Against bank guarantee		
Add/ Less: Fair value adjustment	-	-
<b>Sub-total</b>	-	-
c) <b>Deposits</b>		
- Unsecured (considered good)	-	-
Add/ Less: Fair value adjustment	-	-
<b>Sub-total</b>	-	-

**SUB NOTE NO. 11 FINANCIAL ASSETS - CURRENT - LOANS (old 13)**

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>OTHER LOANS</b>		
<b>Employees (including accrued interest)</b>		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
Less : Fair Value Adjustments (Secured)	-	-
Less : Fair Value Adjustments (Unsecured)	-	-

**SUB NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS**

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>Bonds</b>		
- Secured	-	-
- Unsecured	-	-
<b>Term Loans</b>		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
' - Unsecured-From Government (Subordinate Debts)	-	-
% ' - Unsecured-From Others	-	-
Fair value Adjustment	-	-
<b>TOTAL</b>	-	-



**SUB NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT**

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	182993	1330025
Less: Fair value adjustment - Deposits/ retention money	(22726)	(121728)
<b>TOTAL</b>	<b>160267</b>	<b>1208297</b>

**SUB NOTE NO. 17 NON CURRENT - PROVISIONS**

B. OTHERS	As at 31st March, 2018	As at 31st March, 2017
<b>i) Provision For Committed Capital Expenditure</b>		
As per last Balance Sheet	68518275	69572196
Additions during the year		
Amount used during the year and transferred to current	2943000	1053921
Amount reversed during the year		
<b>Closing Balance</b>	<b>65575275</b>	<b>68518275</b>
Less: Fair Value Adjustment	(53052618)	(54529558)
<b>Closing Balance after Fair Value Adjustment</b>	<b>12522657</b>	<b>13988717</b>
<b>ii) Provision For Livelihood Assistance</b>		
As per last Balance Sheet	-	-
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
Less: Fair Value Adjustment	-	-
<b>Closing Balance after Fair Value Adjustment</b>	<b>-</b>	<b>-</b>
<b>Fair Value Adjustment-Provision for Committed Capital Expenditure</b>		
Opening Balance	54529558	55862302
Addition during the year		
Used during the year and trasferred to current	82491	
Reversed during the year		
Unwinding of discount	1394449	1332744
<b>Closing balance</b>	<b>53052618</b>	<b>54529558</b>
<b>Fair Value Adjustment-Provision For Livelihood Assistance</b>		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
<b>Closing balance</b>	<b>0</b>	<b>0</b>

**NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT**

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	8947522	10234124
Less: Fair value adjustment - Deposits/ retention money	(41152)	(82611)



SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<b>B. OTHERS</b>		
<b>ii) Provision For Committed Capital Expenditure</b>		
As per last Balance Sheet	136293115	136293115
Additions during the year	1945409	
Amount used during the year	227910	
Amount reversed during the year	-	
<b>Closing Balance</b>	<b>138010614</b>	<b>136293115</b>
Less: Fair Value Adjustment	(82491)	-
<b>Closing Balance after Fair Value Adjustment</b>	<b>137928123</b>	<b>136293115</b>
<b>v) Provision For Livelihood Assistance</b>		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<b>Closing Balance</b>	-	-
Less: Fair Value Adjustment	-	-
<b>Closing Balance after Fair Value Adjustment</b>	-	-
<b>TOTAL</b>	<b>137928123</b>	<b>136293115</b>
<b>Fair Value Adjustment-Provision for Committed Capital Expenditure</b>		
Opening Balance	-	
Addition during the year	82491	
Used during the year		
Reversed during the year		
Unwinding of discount		
<b>Closing balance</b>	<b>82491</b>	<b>0</b>
<b>Fair Value Adjustment-Provision For Livelihood Assistance</b>		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
<b>Closing balance</b>	<b>0</b>	<b>0</b>





CHAMERA-III POWER STATION  
DETAILS OF CONTINGENT LIABILITIES AS ON 31.03.2018

Amount in Rupees

Sr No	Status of the Claim	Particulars of Claim	Name of Party	Category of Agency (a Central Govt department, b State Govt department or Local Body, c CPSE, d Others)	Claim Amount				Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Contingent Liability (Possible outflow/ No Reliable estimate can be made)		Reduction from Opening Contingent Liability during the period/year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status		
					Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ update of old claims including Interest	Settlement /Adjustment/Reduction of claim during the period/year	Closing balance of claims as on 31.03.2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) in provision during the period/year		Closing balance of claims as on 31.03.2018	Opening Contingent Liability as on 01/04/2017					Closing Contingent Liability as on 31.03.2018	
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20	
<b>A. CAPITAL WORKS</b>																				
<b>a) CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER</b>																				
1		(i) Claim for additional cost incurred by HCC on account of disruption / suspension of operation of crusher at Adit-III (Arbitration case No. 2 claim no 3)	M/s. HCC Limited	others	24963413	42634261	3410926	-	46045186					42634261	46045186			M/s HCC Limited had submitted this claim towards additional cost incurred in purchasing sand and aggregate at higher cost from market 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 in the meeting that making arrangement of land for infrastructure and NDC 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.	Arbitral Tribunal has awarded an amount of Rs 2.50 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.	
2		(ii) Rate revision of concreting in HRT geological overbreak (BOQ Item no DG 1.2.2) (Deviated Items) (Arbitration case No. 2 claim no 1B)	M/s. HCC Limited	others	268404915	519678804	44171702	-	563850507					519678804	563850507				Arbitral Tribunal has awarded an amount of Rs 9.55 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. M/s HCC has also filed the objection petition u/s 34 of the Act. before the High Court of Delhi under which they have claimed an additional amount of Rs 17.29 crores Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far	
3		(iv) Rate revision of Surge Shaft reinforcement (BOQ Item no E 11.1) (Deviated Items) (Arbitration case No. 2 claim no 1A(b))	M/s. HCC Limited	others	129031262	237778103	23225627	-	261003730					237778103	261003730				This claim was rejected by the Arbitral Tribunal. M/s HCC has filed the objection petition u/s 34 of the Act. before the High Court of Delhi under which they have claimed an additional amount of Rs 12.90 crores plus interest. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far	
4		(v) Rate revision of reinforcement steel at Dam (BOQ Item no B 11.1) (Deviated Items) (Arbitration case No. 2 claim no 1A(a))	M/s. HCC Limited	others	114016500	191085407	15578871	-	206664277					191085407	206664277				As per contract agreement clause 52.2 of COPA rate revision of BOQ items is to be done if the executed quantity exceeds 25% of the quantity set out in the BOQ and such item accounts for 2% of the contract sum. Claim 1 A(b) and Claim 1 B do not satisfy the criteria of 2% as these items account for less than 2% of contract sum. Rate revision for the items under claim 1 A(a) and 1A (c) has already been done by the project for the quantity executed beyond 125% of the BOQ quantity and the payment at revised rates has been released to the contractor for the quantity in excess of 125% of the BOQ quantity. M/s HCC is claiming that the revised rates should be applicable to the entire executed quantity which is not tenable as per the contract agreement.	Arbitral Tribunal has awarded an amount of Rs 11.40 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far
5		(vi) Rate revision of M25 A40 concrete in pipes, breast wall, bucket etc (BOQ Item no D 9.2.1) (Deviated Items) (Arbitration case No. 2 claim no 1A(c))	M/s. HCC Limited	others	200984375	336838800	27461899	-	364300699					336838800	364300699				Arbitral Tribunal has awarded an amount of Rs 20.09 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far	
6		(vii) Reimbursement of Service Tax discharged by HCC (Arbitration case No. 2 claim no 2)	M/s. HCC Limited	others	152710684	269449634	20865928	-	290315562					269449634	290315562				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 (invisible contract) but under alternative scheme of 'gross value of services' and availed CENVAT credit for discharging service tax liability.	Arbitral Tribunal has awarded an amount of Rs 15.27 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far





o	Status of the Claim	Particulars of Claim	Name of Party	Department of State Govt. or Local Body or CPSE or Others	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ updation of old claims including Interest	Settlement/Adjustment/Reduction of claim during the period/year	Closing balance of claims as on 31.03.2018	Opening balance as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing balance of claims as on 31.03.2018	Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on 31.03.2018	Opening Contingent Liability during the period/year	Remarks by T	Reasons For Non-Acceptance	
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19
7		(vii) Reimbursement of amounts wrongly withheld by the respondent (Arbitration case No. 2, claim no 4)	M/s. HCC Limited	others	7873000	14247811	1075743		15323554				14247811	15323554			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.	Arbitral Tribunal has awarded an amount of Rs 78.73 lacs plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.
8		(ix) Reimbursement of Additional cost due to Subsequent Legislation (Arbitration case No. 2, claim no 5)	M/s. HCC Limited	others	179688748	301148496	24552129		325700625				301148496	325700625			The case for payment of additional cost to the Contractor due to abnormal increase in minimum rate of wages is not tenable as per the terms of the contract agreement as the increase in minimum wages of labour is compensated by the price adjustment formula provided in contract clause 70.3 COPA	Arbitral Tribunal has awarded an amount of Rs 17.97 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.
9		(x) Reimbursement of Building and Other Construction Worker Cess (Arbitration case No. 2, claim no 6)	M/s. HCC Limited	137.82	44234801	78514651	6044110		84558761				78514651	84558761			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	Arbitral Tribunal has awarded an amount of Rs 4.42 Crores plus interest in favour of M/s HCC limited on dated 02.06.2014. Project has filed objection petition u/s 34 of the arbitration and conciliation Act 1996 before the High Court of Delhi on dated 08.09.2014 in consultation with law division of corporate office. Pleadings have been filed by both the parties. Date for next hearing has not been fixed so far.
10		Claim for compensation of additional time & various consequent additional costs being incurred by M/s. HCC, on account of various disruptions (Arbitration case No. 3)	M/s. HCC Limited	others	256380235	378375041	62611425		440986466				378375041	440986466			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. The contractor referred this case for arbitration and the Statement of Claim was submitted to arbitrator by M/s HCC Limited on dated 16.04.2014 with cost claim of Rupees 56.62 Crores for the period from 01.08.2011 to 16.03.2012	Arbitral Tribunal has awarded an amount of Rs 25.63,80,235/- (excluding interest) in favour of M/s HCC. The award has been challenged before the District Court, Faridabad. Next hearing is scheduled on 12.04.2018
<b>SUB TOTAL</b>					<b>1378287933</b>	<b>2369751007</b>	<b>228998360</b>	<b>0</b>	<b>2598749366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2369751007</b>	<b>2598749366</b>	<b>0</b>	<b>0</b>		
<b>b) CASES UNDER ARBITRATION/JUDICATION.</b>																		
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 (Arbitration case No. 1)	M/s. HCC Limited	Others	1953370354	4013095779	351606664		4364702443				4013095779	4364702443			M/s HCC Limited was awarded the work of "Construction of diversion tunnel and diversion tunnel gate, coffer dam, concrete dam, intake structure, desilting arrangement, HRT, Surge shaft, Pressure Shaft, Underground Power House, Tail Race System and Pot head yard" with the date of completion 20th Jan 2010. The Extension of time from 21st Jan. 2010 to 15th May 2011 was approved by the competent authority and approval 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, it was found that M/s HCC has claimed cost incurred by them during the extended period of the contract which is not in line with any of the contractual provisions. The contract agreement stipulates that cost on account of disruption or delays are to be evaluated for determination of any extra cost which may have been incurred by the Claimant at the material time of such disruption and not during the extra time granted for such disruption. However M/s HCC was asked vide letter no NH/CH-III/Tech/2011/320A dated 17.09.11 to raise the claim of additional costs due to time extension considered by NHPC in line with contract provision. The contractor referred the case for arbitration and the Statement of Claim was submitted to arbitrator by M/s HCC Limited on dated 25.01.2012 with cost claim of Rupees 195.34 Crores for the period from 21st Jan 2010 to 31st July 2011	Final meetings Held on 31.08.17 and Award is reserved and Internal meetings of Arbitral Tribunal are in progress for writing of Award
<b>SUB TOTAL</b>					<b>1953370354</b>	<b>4013095779</b>	<b>351606663.7</b>	<b>0</b>	<b>4364702443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4013095779</b>	<b>4364702443</b>	<b>0</b>	<b>0</b>		
<b>c) CASES UNDER EXAMINATION BY THE MANAGEMENT</b>																		
<b>SUB TOTAL</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL- CAPITAL WORKS (A)</b>					<b>3331658287</b>	<b>6382846786</b>	<b>580605024</b>	<b>0</b>	<b>6963451809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6382846786</b>	<b>6963451809</b>	<b>0</b>	<b>0</b>		
<b>B LAND COMPENSATION CASES</b>																		
1		(i) Claim u/s 54 of L.A. Act for enhancement of compensation against land acquired by the project through LAO Chamba (case no - RFA no 274/09)	Sh. Devinder Kumar	Others	442991	722071	39868	0	761939				722071	761939			The land ostesee have filed the RFA against the award dt 27-11-09, passed by the Ld Dist Judge Chamba for enhancement of the land compensation @ 30%. The awarded enhanced amount has already been deposited in the Distt Court Chamba.	In this case after admission of RFA, no hearing has been fixed so far in this case. The claim has been updated considering provisional interest @ 9% p.a. The case was pending at High Court Shimla
<b>SUB TOTAL</b>					<b>442991</b>	<b>722071</b>	<b>39868</b>	<b>0</b>	<b>761939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>722071</b>	<b>761939</b>	<b>0</b>	<b>0</b>		



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Sr No.	Status of the Claim	Particulars of Claim	Name of Party	Department of State Govt or Local Body, C, CPSE, d Others	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ updation of old claims including Interest	Settlement /Adjustment/Reduction of claim during the period/year	Closing balance of claims as on 31.03.2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing balance of claims as on 31.03.2018	Provision neither Recognised as Provision nor Disclosed as Contingent Liability	Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on 31.03.2018	Opening Contingent Liability during the period/year	Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
1		Cess deposited under the Building & Other Construction Workers Welfare Cess Act	Labour officer cum cess assessing officer	State Govt.	92377240	92377240			92377240	66232820		66232820		26144420	26144420			<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>Details of Amount (In Rupees)</p> <p>DPR Cost 1405.63 Crores</p> <p>90% of DPR Cost 1265.00 Crores</p> <p>Less-Cost of Land 36.88 Crores</p> <p>Total Work Done 1228.12 Crores</p> <p>90% of Work Done 1105.31 Crores</p> <p>1% cess value of 90% work Done 1153.00 Lacs</p> <p>Less- Cess Already Deposited by Project 228.23 Lacs</p> <p>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.</p> <p>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 been shown under Current Assets (Note No. 13- Deposit with Govt. Deptt.)</p> <p>The demand raised by the assessing authority was against the provisions of the Act</p>	<p>The demand raised under the BOCWA by the State Govt. amounting to Rs. 9.24 crore has been deposited with the approval of competent authority and has been appealed as per the provisions of the Act. The appeal filed by NHFC has been accepted by the competent authority. The case has been sent back to labour officer, Chamba for reassessment. A reminder dated 21.12.2016 has been written to Labour-cum-Assessing Officer, Chamba for early hearing. The Labour cum assessing officer, Chamba after conducting hearing &amp; affording reasonable opportunity to the parties concerned has upheld his earlier orders. However, the copy of the same has not been supplied to NHFC so far inspite of several reminders sent to him by our HR department who is dealing the matter in question.</p> <p>As far as the contingent liability in the matter is concerned, the entire amount as demanded by the authority concerned has already been deposited.</p>
TOTAL- Disputed Tax Matters (C)					92377240	92377240	0	0	92377240	66232820	0	66232820	0	26144420	26144420	0	0		
D OTHER CASES																			
1		Claim against damages to Houses and properties	District Administration Chamba	Others	5890529	5890529	0		5890529					5890529	5890529			<p>Assessment report Vide letter no. 1478 dated 29.04.2009 from Deputy Commissioner, Chamba regarding damages to 11 houses, losses to apple orchard &amp; water sources/ schemes of IPH Department in Chamba Subdivision vide letter dated 07.01.2010, 01.02.2010 &amp; 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, Chamba Decision of District Administration has not been issued.</p>	<p>Not acceptable by the project as the said damages to House and properties are not due to construction of project</p>
2		Claim against damages to Houses and properties	District Administration, Chamba	Others	17512146	17512146	0		17512146					17512146	17512146			<p>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 &amp; 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, Chamba Decision of District Administration has not been issued.</p>	<p>Not acceptable by the project as the said damages to House and properties are not due to construction of project</p>
3		Claim against damages to Houses and properties	District Administration Chamba	Others	10850980	10850980	0		10850980					10850980	10850980			<p>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 &amp; 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, Chamba Decision of District Administration has not been issued.</p>	<p>Not acceptable by the project as the said damages to House and properties are not due to construction of project</p>



Status of the Claim	Particulars of Claim	Name of Party	Category of Claim (State Govt, Local Body, CPSE, etc.)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement /Adjustment/Reduction of claim during the period/year	Closing balance of claims as on 31.03.2018	Opening as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing balance of claims as on 31.03.2018	Whether Recognised as Provision or Disclosed as Contingent Liability	Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on 31.03.2018	Opening Contingent Liability during the period/year	Reimbursment to be Made by Third Party	Reasons For Non-Acceptance	
2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
	Claim for recovery on account of damage caused to the house (Civil suit no 159/2011 dated 17.09.2011)	Sh. Bri Lal	Others	47420	47420	0	-	47420	-	-	-	-	47420	47420	-	-		The case has been fixed PWS Next hearing is scheduled on 16.05.2018
	Claim for recovery on account of damage caused to the house (Civil suit no 118/2011 dated 04.08.2011)	Sh. Purnu Ram	Others	108388	108388	0	-	108388	-	-	-	-	108388	108388	-	-	The plaintiff has filed the recovery suit for damage of his house and alleged that damage caused by the defendants. The defense taken by the Power Station that all the work is being executed in scientific manner after obtaining necessary statutory clearances and all construction activity are carried out by HCC in scientific manner by the controlled blasting. Hence the question of developing cracks in the house of the plaintiff by the act of construction activities does not arise. NHPC has refuted the claim.	The case has been fixed for PWS Next hearing is scheduled on 11.04.2018.
	Claim for recovery on account of damage caused to the house (Civil suit no 44/2011 dated 02.09.2011)	Sh. Gurbachan Singh	Others	81768	81768	0	-	81768	-	-	-	-	81768	81768	-	-		The case has been fixed PWS Next hearing is scheduled on 28.05.2016
	Claim for recovery on account of damage caused to the house and shop (Civil suit no 58/2011 dated 21.03.2011)	Sh. Tilak Raj	Others	157260	157260	0	-	157260	-	-	-	-	157260	157260	-	-		The case has been fixed PWS Next hearing is scheduled on 13.06.2018.
1	Claim for recovery on account of damage caused to the house (Civil suit no 63/2011 dated 07.09.2011)	Sh. Fenchu Ram	Others	154030	154030	0	-	154030	-	-	-	-	154030	154030	-	-		The case has been fixed PWS Next hearing is scheduled on 28.05.2018
9	Claim for recovery on account of damage caused to the house (Civil suit no 01/2012 dated 01.10.2012)	Smt. Leela	Others	1331123	1331123	0	-	1331123	-	-	-	-	1331123	1331123	-	-	The plaintiff has filed the recovery suit for damage of his house and alleged that damage caused by the defendants. The defense taken by the Power Station that all the work is being executed in scientific manner after obtaining necessary statutory clearances and all construction activity are carried out by HCC in scientific manner by the controlled blasting. Hence the question of developing cracks in the house of the plaintiff by the act of construction activities does not arise. NHPC has refuted the claim.	The case has been fixed for replication by the plaintiff Next hearing is 24.04.2018.
10	Claim for recovery on account of damage caused to the apple crop (Civil suit no 144/2012 dated 03.11.2012)	Sh. Ujwal & Others	Others	597640	597640	0	-	597640	-	-	-	-	597640	597640	-	-		The case has been fixed PWS Next hearing is scheduled on 11.05.2018.
11	Claim for recovery on account of damage caused to the house & land (Civil suit no 24/2012 dated 13.07.2012)	Sh. Hem Raj	Others	200000	200000	0	-	200000	-	-	-	-	200000	200000	-	-		The case has been fixed for framing of issues Next hearing is scheduled on 14.05.2018.
12	Claim for cost of fence post under Revised CAT plan	HP Forest Deptt	Others	31266000	31266000	0	-31266000	-	-	-	-	-	31266000	-	(31266000)	-	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 CIVIL 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.



Status of the Claim	Particulars of Claim	Name of Party	State Govt department or Local Body, C. CPSE or Others	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ update of old claims including interest	Settlement Adjustment/Reduction of claim during the period/year	Closing balance of claims as on 31.03.2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing balance of claims as on 31.03.2018	Provision neither Recognised as Provision nor Disclosed as Contingent Liability	Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on 31.03.2018	Opening Contingent Liability during the period/year	Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	20
2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
3	Claim of reimbursement of Sales Tax on cost of fence posts under compensatory afforestation	HP Forest Deptt	Others	545571	545571	0	-	545571	-	-	-	-	545571	545571	-	-	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.
4	Claim on a/c of revised compensatory afforestation scheme	HP Forest Deptt	Others	5493900	5493900	0	-	5493900	-	-	-	-	5493900	5493900	-	-	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/05/100 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
5	Damage bill on account of dumping of muck at various dumping sites of Bhamour Forest Division	HP Forest Deptt	Others	12362265	12362265	0	-	12362265	-	-	-	-	12362265	12362265	-	-	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 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. 10]. NHPC has obtained bank Guarantees from M/s. HCC against the said claim of forest department. Fixed for plaintiff of evidence as on 05.04.2018.
16	Damage Business shop due to leakage of the tunnel (Civil suit no 26/2014 dated 18.01.2014)	Nek Ram	Others	90000	90000	0	-	90000	-	-	-	-	90000	90000	-	-	NHPC has refused the claim	The case has been fixed for PWS. Next hearing is scheduled on 07.04.2018.
17	Claim for the application under section 15(5) 20(6) of wages Act, 1963 (case no 08/2014 dated 02.05.2014)	T. Jay Dora	Others	410000	410000	0	(410000)	-	-	-	-	-	410000	-	(410000)	-	The claimant has filed an application under section 15(5), 20(6) and 17-A of the payment of wages Act, 1963 for attachment of the bill of the contractor (HCC) to the tune of decretal amount.	Disposed off
18	claim for the application under order 22 rule 9 CPC for setting aside the abatement	Smt Timru devi	Others	207374	207374	-	(207374)	-	-	-	-	-	207374	0	(207374)	-	The plaintiffs have filed the application under order 22 rule 9 CPC for setting aside the abatement readwith order 22 rule 3 C P C. for bringing LRs of the deceased Sh Ved Prakash on record, alongwith application under section 5 of the Limitation Act for condonation of delay in filing the application. The instant cas has been dismissed by the court being abated on 10.9.2015.	The case has been fixed for filing the reply to the application by defendants on 16.3.2016
20	Claim for recovery on account of damage caused to the house (Civil suit no 35/2011 dated 04.07.2011)	Sh. Dev Dutt	Others	78484	78484	-	(78484)	-	-	-	-	-	78484	0	(78484)	-	The plaintiff has filed the recovery suit for damage of his house and alleged that damage caused by the defendants. The defense taken by the Power Station that all the work is being executed in scientific manner after obtaining necessary statutory clearances and all construction activity are carried out by HCC in scientific manner by the controlled blasting. Hence the question of developing cracks in the house of the plaintiff by the act of construction activities does not arise. NHPC has refused the claim	Disposed off
20	Claim for recovery on account of damage the house due to muck dumping at the Dam sites (Civil suit no 57/2011 dated 12.10.2011)	Sh. Katar Singh	Others	112140	112140	-	(112140)	-	-	-	-	-	112140	0	(112140)	-	The Power Station Has taken the pea in the correspondence with forest Deptt that the muck was stored temporarily and the material was reused for construction of the diversion tunnel near the Dam Site. Moreover the said land was already diverted land for construction of the reservoir of the Dam. NHPC has refused the claim	Disposed off. (Decision in favour of NHPC)
TOTAL - OTHER CASES (D)				87497018	87497018	-	(32073998)	55423020	-	-	-	-	87497018	55423020	(32073998)	-		
GRAND TOTAL (A+B+C+D)				3511975536	6563443114	580644892	(32073998)	7112014008	66232820	-	66232820	-	6497210294	7045781188	(32073998)	-		

सशान्त कौर  
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602  
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CHAMERA III POWER STATION  
DETAILS OF CONTINGENT ASSETS AS ON 31.03.2018

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2017	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claim as on 31.03.2018	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Amount in Rupees	
									Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
<b>A.</b>	<b>COUNTER CLAIMS LODGED BY THE COMPANY</b>									
			NIL	NIL	NIL	NIL	NIL	NIL	NIL	
	SUB TOTAL- (A)		NIL	NIL	NIL	NIL	NIL	NIL	NIL	
<b>B.</b>	<b>Surcharge billed on debtors</b>									
			NIL	NIL	NIL	NIL	NIL	NIL	NIL	
	SUB TOTAL- (B)		NIL	NIL	NIL	NIL	NIL	NIL	NIL	
<b>C.</b>	<b>Revenue to the extent not recognised in respect of power s</b>									
			NIL	NIL	NIL	NIL	NIL	NIL	NIL	
	SUB TOTAL- (C)		NIL	NIL	NIL	NIL	NIL	NIL	NIL	
<b>D.</b>	<b>BUSINESS INTRUPTION LOSSES</b>									
			NIL	NIL	NIL	NIL	NIL	NIL	NIL	
<b>E.</b>	<b>Other Cases- (if any )-specify</b>									
			NIL	NIL	NIL	NIL	NIL	NIL	NIL	
	SUB TOTAL- OTHER CASES (E)		NIL	NIL	NIL	NIL	NIL	NIL	NIL	
	GRAND TOTAL (A+B+C+D)		NIL	NIL	NIL	NIL	NIL	NIL	NIL	

*W. Law*  
(HOF)

*प्रशांत सिंह*  
(HOP)



603

Name of Location:

Detail of Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others during the year ended on 31.03.2018

## (A) Assets deducted as per Note No. 2.1 shown by units in Balance sheet as at 31.03.2018

PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
i) Land – Freehold	410101		
ii) Land – Leasehold	410111		
iii) Roads and Bridges	4103		
iv) Buildings	4102		
v) Railway sidings	4105		
vi) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates)	4106		
vii) Generating Plant and machinery	4107	5535613	447956
viii) Plant and machinerySub station	4108		
ix) Plant and machineryTransmission lines	4109		
x) Plant and machineryOthers	4110		
xi) Construction Equipment	4111		
xii) Water Supply System/Drainage and Sewerage	4112		
xiii) Electrical installations	4114		
xiv) Vehicles	4115		
xv) Aircraft/ Boats	4116		
xvi) Furniture and fixture	4117	66133	17980
xvii) Computers	4118	97334	58424
xviii) Communication Equipment	4119	73733	20049
xix) Office Equipments	4120	760060	250279
xx) Research and Development	4121		
xxi) Other assets	4125	144949	8056
xxii) TANGIBLE ASSETS of minor value >750 and < Rs.5000	4128	19445	15873
<b>TOTAL</b>		<b>6697267</b>	<b>818617</b>

## (B) Assets deducted as per Note No. 2.4 shown by units in Balance sheet as at 31.03.2018

PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
Land – Unclassified/ Right of Use			
Computer Software			
<b>Total</b>		<b>0</b>	<b>0</b>

Note

1 the Year ended on 31.03.2018): Amount appearing under "Depreciation Opening Amount" column of FAR for the FY 2015-16.

2 Gross Block-Deduction on account of Others shall be same as appearing in the Note 2.1 &amp; 2.4 of Balance sheet as at 31.03.2018.



## Party wise summary of Transactions and Balances with Related Parties

Location Code 117

Location Name : CHAMERA-III POWER STATION

(Amount in Rs.)

## 1. Transactions with Government that has control over company (NHPC)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Services Received by the Company	CISF	54665762	58520962	4793520	10530000
	Total		54665762	58520962	4793520	10530000
2	Services Provided by the Company					
	Total		0	0	0	0
3	Sale of goods/inventory	MEA				
	Total		0	0	0	0
4	Purchase of Goods ( Consumables, inventory item like steel, POL,consumable spares etc. )					
	Total		0	0	0	0
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc					
	Total		0	0	0	0

## 2. Transactions with Other entities Controlled by the Central Governmetn e.g.Transactions with CPSUs

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Purchase of Goods ( Consumables, inventory item like steel, POL,consumable spares etc. )	IOCL SAIL	1287559	1241460	0	0
	Total		1287559	1241460	0	0
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL				
	Total		0	0	0	0
3	Services Received by the Company	BSNL PGCIL POSOCO ORIENTAL INSURANCE CO. LTD.	687590 649296 1960387 288648	962284 115313 1976451 199570	50000 0 103974 0	0 0 0 0
	Total		3585921	3253618	153974	0
4	Services Provided by the Company					
	Total		0	0	0	0
5	Sale of goods/inventory					
	Total		0	0	0	0
6	Sale of Asset/property					
	Total		0	0	0	0

## 3. Transactions with State Govt/ State Govt Deptt (Uttar Pradesh, J&amp;K, Manipur, Madhya Pradesh)

(HOF)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Purchase of Goods ( Consumables, inventory item like steel, POL,consumable spares etc. )	JKPDC UPPCL				
	Total		0	0	0	0
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	JKPDC UPPCL				
	Total		0	0	0	0
3	Services Received by the Company(NHPC)	BSNL PGCIL				
	Total		0	0	0	0
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	0
5	Sale of goods/inventory	JKPDC UPPCL				
	Total		0	0	0	0
6	Sale of Asset/property					
	Total		0	0	0	0



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**Annexure-X**

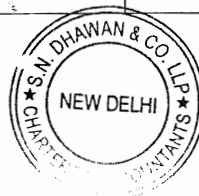
**Name of Unit: CHAMERA III POWER STATION**

**Provisions made against assets during the period ended on 31/03/2018**

Status of Provisions made against assets during the year for inclusion in the agenda note for information of the Board is as under:

Account Code	Nature	Amount Provided for (Rs.)	Amount Transferred to Expenditure Attributable to Construction (EAC) (Rs.)	Net Amount charged to P&L (Rs.)	Reasons and Justification for creation of Provision	Current Status
(i)	(ii)	(iii)	(iv)	(v)=(iii)-(iv)	(vi)	(vii)
95-05-XX	Bad and doubtful debts provided	NIL	NIL	NIL	NIL	NIL
95-06-01	Bad and doubtful advances provided for	NIL	NIL	NIL	NIL	NIL
95-06-02	Bad and doubtful deposits provided for	NIL	NIL	NIL	NIL	NIL
95-07-01	Bad and doubtful claims/interest provided	NIL	NIL	NIL	NIL	NIL
95-07-03	Doubtful Interest Provided for	NIL	NIL	NIL	NIL	NIL
92-33-03	Provision for obsolescence in stores	NIL	NIL	NIL	NIL	NIL
92-33-04	Provision for other losses of stores	NIL	NIL	NIL	NIL	NIL
95-08-01	Shortage in store & spares provided	NIL	NIL	NIL	NIL	NIL
95-11-01	Provision against diminution in the value of	NIL	NIL	NIL	NIL	NIL

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	investment					
95-12-01	Project expenses provided for	NIL	NIL	NIL	NIL	NIL
95-13-01	Loss on fixed assets provided for	NIL	NIL	NIL	NIL	NIL
95-13-02	Loss on store provided for	NIL	NIL	NIL	NIL	NIL



## Annexure -XVII

Name of Unit:- Chamera III Power Station

(Amount in Rs.)

Statement of Capital Work In Progress (only Road &amp; Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2018)

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	430304	CONSTRUCTION OF ADMIN BUILDING	5498831		Work in progress
	430608	SUPPLY AND INSTALLATION OF TRASH RACK CLEANING MACHINE AT DAM SITE	68127650		TRCM components are lying at dam installation site, CPS-III Kharamukh M/s Erhard Muhr vide their emial dated 13.03.2018 has intimated to visit the country for erection/commissioning of the plant by 30.04.2018 owing to delay in obtaining visa for their assemblers.

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.

It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

  
Signature  
Head of Finance



  
Signature  
Head of Project/Power  
Station/Unit

Name of Unit:- Chamera III  
Power Station

(Amount in Rs.)

## Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2018)

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	450207	DIVISIONAL FOREST OFFICER	Raising of Green Belt around the reservoir of CPS-III	22/10/2012	1500000	873250	626750	Utilization Certificate is awaited
2	450207	DIVISIONAL FOREST OFFICER	Plantation at muck disposal sites. (forest land)	08-03-2013	4456087	2200848	2255239	Utilization Certificate is awaited
3	450207	DEPUTY COMMISSIONER, CHAMBA	Resettlement Grant to the project affected families of Mohal lothal (own land)	09-12-2014	2000000	1360296	639704	Utilization Certificate is awaited
4	450207	DIVISIONAL FOREST OFFICER	Reclamation/plantation work at dumping sites DS-11 And DS-12	18/9/2014	633750	633750	-	Utilization Certificate is awaited
5	450207	DEPUTY COMMISSIONER, CHAMBA	Compensation to village of moukhari for damaged houses due to leakage/seepage of water from the hill slope adjoining surge shaft- leg area of hrt.	20/11/2014	59155358	-	59155358	Utilization Certificate is awaited
6	450207	DIVISIONAL FOREST OFFICER	Arrear wage payment for Plantation at muck disposal sites from 2012-13 to 2021-22.	26/11/2014	1600000	1600000	-	Utilization Certificate is awaited
7	450207	MEMBER SECRETARY HPSEP & PCB SHIMLA	Release of payment to HPSPCB for EMP plan	26/11/2014	2300000	1376964	923036	Utilization Certificate is awaited
8	450207	MEMBER SECRETARY HPSEP & PCB SHIMLA	Release of payment to HPSPCB for EMP plan	27-02-2016	888000		888000	Utilization Certificate is awaited
9	450207	DEPUTY COMMISSIONER, CHAMBA	Resettlement Grant to the project affected families of Mohal Moukhri(own Acquired land)	08-03-2016	2250000	2250000	-	Utilization Certificate is awaited
10	450207	DEPUTY COMMISSIONER, CHAMBA	Compensation to village of moukhari for damaged houses due to leakage/seepage of water from the hill slope adjoining surge shaft- leg area of hrt.	27-02-2016	4876879	-	4876879	Utilization Certificate is awaited
11	450207	HPSEB BHARMUR	Electrical connection from substation to Adits	12-05-2016	83650	83650	-	Utilization Certificate is awaited
12	450207	HIMACHAL PRADESH STATE ELECTRICITY BOARD	Electrical connection from substation to Adits	12-05-2016	213800	213800	-	Utilization Certificate is awaited
13	450207	HIMACHAL PRADESH STATE ELECTRICITY BOARD	Electrical connection from substation to Adits	06-01-2017	1422300	1422300	-	Utilization Certificate is awaited
14	450207	LAND ACQUISITION OFFICER	compensation for acquisition of 90-05-02 Bigah Land at Mokhari.	26-10-2016	204114573	-	204114573	Utilization Certificate is awaited
15	450207	LAND ACQUISITION OFFICER	compensation for acquisition of 90-05-02 Bigah Land at Mokhari.	13.04.2017	3864316		3864316	Utilization Certificate is awaited
16	450207	LAND ACQUISITION OFFICER	compensation for acquisition of 90-05-02 Bigah Land at Mokhari.	22-11-2017	139941323	45380	139895943	Utilization Certificate is awaited
17	450207	LAND ACQUISITION OFFICER	compensation for acquisition of 90-05-02 Bigah Land at Mokhari.	29-11-2017	1401674		1401674	Utilization Certificate is awaited
			<b>Total</b>		<b>430701710</b>	<b>12060238</b>	<b>418641472</b>	

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature  
Head of Finance



Signature  
Head of Project/Power  
Station/Unit

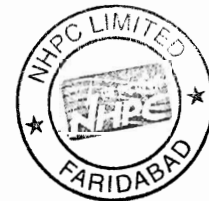


## Movement in Deferred Tax Liability

Particulars	Property, Plant and Equipments, Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Recoverable for tariff period upto 2009	Deferred Tax Adjustment against Deferred Tax Liabilities	Total
At 1 April 2017						
Charged/(Credited)						0
-to Profit or loss						0
-to OCI						0
At 31 March 2018	0	0	0	0	0	0

## Movement in Deferred Tax Assets

Particulars	Provision for doubtful debts, inventory and others	Provision for employee benefit schemes	Other Items	Total
At 1 April 2017				
Charged/(Credited)				0
-to Profit or loss				0
-to OCI				0
At 31 March 2018	0	0	0	0



**Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2017-18.**

Name of unit:

CHAMERA-III POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Period ended 31.03.2018

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
1		841101 Other Income	Cr	6378622	Invoice raised on a/c of O & M Expenses for 220KV GIS (Additional Bay) for the period of 04.05.2012 to 31.03.2017
		312201 Output GST- Central GST Payable- Sta	Cr	574076	
		312203 Output GST- State GST Payable- State	Cr	574076	
		650820 Other Claims Recoverable	Dr	7526774	

**Summary of Prior Period Adjustments made during Period ended 31.03.2018**

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
<b>A.</b>	<b>Income</b>		
	Revenue from Operations		
	Other Income	6378622	2012-17
	<b>Total income (A)</b>		
<b>B.</b>	<b>Expense</b>		
	Generation and Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	<b>total expenses (B)</b>		
<b>C</b>	<b>ASSETS</b>		
<b>1</b>	<b>NON-CURRENT ASSETS</b>		
a)	Property Plant & Equipment		
b)	Capital Work In Progress		
c)	Investment Property		
d)	Other Intangible Assets		
e)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Loans		
	iv) Others		
i)	Deferred Tax Assets (net)		
f)	Other Non Current Assets	7526774	2012-17
g)	Non Current Assets - Regulatory Assets		
<b>2</b>	<b>CURRENT ASSETS</b>		
a)	Inventories		
b)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
c)	Current Tax Assets (Net)		
d)	Other Current Assets		
	<b>TOTAL ASSETS (C)</b>		
<b>D</b>	<b>LIABILITIES</b>		
<b>2</b>	<b>NON-CURRENT LIABILITIES</b>		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
b)	Provisions		
c)	Deferred Tax Liabilities (Net)		
d)	Other non-current Liabilities		
<b>3</b>	<b>CURRENT LIABILITIES</b>		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
b)	Other Current Liabilities	1148152	2012-17
c)	Provisions		
d)	Current Tax Liabilities (Net)		



# **Annexure-X**

## Check List

### HYDRO GENERATING STATIONS

#### (Chamera-III Power Station)

Ref: - CERC order dtd. 06.05.2016 in Petition no. 8/SM/2016.

S. No.	Particulars	Yes/No/NA	Page No./ Remarks
<b>Procedural</b>			
1.	Whether the petition is posted on website? (a) If yes, details submitted	NA	Petition is for truing up of tariff
2.	Whether a copy of the petition is served on all the beneficiaries / respondents (a) If yes, whether proof of service has been filed	Yes Yes	617-619
3.	Whether notice of tariff petition published in newspapers in terms of the CERC Regulations. If yes, whether the details of the publication has been submitted	NA	Petition is for truing up of tariff
<b>CAPITAL COST</b>			
4.	Whether unit-wise break-up of capital cost submitted	NA	
5.	Whether Board Approval of Capital Cost /Revised Capital Cost submitted	Yes	29-31
6	Whether report of DIA on the vetting of capital cost submitted	No	Already submitted vide affidavit dated 14.02.2014
7	Whether approval of capital cost/RCE by competent authority (MOP/CCEA/CEA) submitted	Yes	32-37 (CEA appraisal report on RCE is enclosed. Approval of RCE by MoP/GoI is under process)
8	Whether break-up of common facilities in respective units in the original project estimate submitted	NA	
	Whether Audited Financial Statement	Yes	240-611

9	as on 31st March of each year of the tariff period with all schedules as on COD of the units submitted (audited balance sheet as on 31 <sup>st</sup> March'2014)		
10	Whether the details of liabilities discharged and un-discharged as on COD of each unit as well as on 31st March of subsequent years of tariff period submitted	Yes	189-192
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	189-192
12	Whether the details of duty drawback/exemption availed, if any, submitted	NA	
13	Whether details of Infirm power as on COD submitted	NA	
14	Whether details of Local Area Development Expenses (LADA) along with related government notification, if any, submitted	NA	
<b>Time Overrun</b>			
16	Whether time overrun is involved in the commercial operation of the generating station. (a) If yes, the reasons/justification for time overrun, if submitted  (b) Whether documents in support of time overrun is enclosed	NA  NA  NA	
17	Whether report of the Standing Committee appointed by GOI with respect to time and cost over-run enclosed	NA	
18	Whether the DIA report on time and cost over-run submitted	No	Already submitted vide letter dated 14.02.2014
<b>Interest During Construction (IDC)</b>			
19	Detailed calculation of FERV claimed, if submitted	NA	



20	Whether soft copy in formula based Excel Sheet for calculation for IDC (including normative IDC), financing charges as on COD with date of drawl, date of repayment, rate of interest, etc submitted	Yes	Uploaded in E-Filing portal
21	Whether procedure and calculation of apportionment of unit wise IDC submitted	NA	
<b>Return on Equity (ROE)</b>			
22	Whether the details of the actual deployment of loan and equity submitted	NA	
23	Whether income tax holiday u/s 80 IA of the I.T. Act is available to the project/station, if yes, whether details thereof submitted	NA	
<b>Additional Capital Expenditure</b>			
24	Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including; (i) Justification for incurring projected additional capital expenditure  (ii) Provision of regulation under which claimed  (iii) De-capitalization value of old asset in case assets claimed under replacement  (iv) Claims that do not include expenditure on minor assets and tools and tackles  (v) Approval of additional capital expenditure by Board of Directors of Petitioner  (vi) Documentary evidence like test results carried out by Independent Agency /OEM or Technical	Yes  Yes  NA  NA  NA  NA	59-172

	Committee in case of claims under Regulation 14(3)(vii) and (viii) for efficient operation		
25	Whether additional capital expenditure is within the original scope of work and if so details given?	NA	
26	Whether additional capital expenditure claimed is within or beyond the cut-off date. If so, whether relevant provisions of the Regulations mentioned	Within Cut-off date Yes	59-172
27	Whether relaxation in cut-off date claimed. If so, whether detailed reasons/justifications submitted	No	
<b>Interest on Loan</b>			
28	Whether loan agreement submitted	Yes	193-198
29	Whether documents relating to interest rate reset from the first drawl submitted	Yes	
30	Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted	NA	
31	Details of prepayment of loan, if any, submitted	NA	
32	Whether calculation of IOL as per Form- 13 for each year submitted	Yes	176-177
33	Whether quarter-wise schedule with regard to loan and revision thereof submitted	NA	
34	Whether there are any commitment charges? If so, reasons thereof submitted?	NA	
35	Whether any penal rate of interest for default in repayment of loan is made. If yes, reasons thereof submitted?	NA	
36	Whether details of calculation of	Yes	181

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	normative loan submitted		
<b>Depreciation</b>			
37	Whether justification for claiming the working capital margin as per Form-5A submitted	NA	
38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	Yes	174
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	175
<b>Interest on Working Capital</b>			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	182
<b>General</b>			
41	Whether editable soft copy of all Forms and calculations submitted	Yes	Uploaded in E-Filing portal
42	Whether cost audit report for the last three financial years submitted	No	Cost audit report will be submitted separately.
43	Whether DPR submitted	NA	
44	Whether liability flow statement as per Form -16 submitted	Yes	189-192
45	Whether relaxation for NAPAF and Design Energy claimed. If so, whether reasons/justification along with documentary submitted	NA	
<b>O&amp;M Expenses</b>			
46	Whether Income Tax liability and deferred tax liability is computed as per amended Tariff Regulation 2014-19?	NA	
47	Whether O&M Expenses claimed as per Regulations? If not, whether relaxation claimed	Yes	39-40
48	In case relaxation claimed, whether details submitted	NA	

Note: Petitions in WS format and detailed calculations in Excel format shall be submitted in CD/Floppy Disk.

# SPEED POST RECEIPTS

भारतीय डाक



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SF FARIDABAD NIT HQ <121001>  
Counter No:4, 14/09/2018, 10:18  
To:CHAIRMAN,UPPC  
PIN:226001, Lucknow GPO  
From:MHFC LTD, FBO  
Wt:2010gms  
Amt:212.40 (Cash) Tax:32.40  
<Track on www.indiapost.gov.in>  
<Dial 1800 266 6868>

भारतीय डाक



India Post

EN749276444IN IVR:697274927644  
SF FARIDABAD NIT HQ <121001>  
Counter No:4, 14/09/2018, 10:18  
To:CEO, BSEB  
PIN:110072, CRPF Jharoga Kalan 50  
From:MHFC LTD, FBO  
Wt:2010gms  
Amt:129.80 (Cash) Tax:19.80  
<Track on www.indiapost.gov.in>  
<Dial 1800 266 6868>

भारतीय डाक



India Post

EN749276583IN IVR:697274927658  
SF FARIDABAD NIT HQ <121001>  
Counter No:4, 14/09/2018, 10:18  
To:CHAIRMAN, HMPCEB  
PIN:171004, Ambedkarchowk 50  
From:MHFC LTD, FBO  
Wt:2010gms  
Amt:212.40 (Cash) Tax:32.40  
<Track on www.indiapost.gov.in>  
<Dial 1800 266 6868>

भारतीय डाक



India Post

EN749276570IN IVR:697274927657  
SF FARIDABAD NIT HQ <121001>  
Counter No:4, 14/09/2018, 10:18  
To:CHAIRMAN, UPCL  
PIN:248001, Benradun GPO  
From:MHFC LTD, FBO  
Wt:2010gms  
Amt:212.40 (Cash) Tax:32.40  
<Track on www.indiapost.gov.in>  
<Dial 1800 266 6868>

भारतीय डाक



EH749273359TW IVR:697274927

SP FARIDABAD NIT HQ <12100>

Counter No:4, 14/09/2018, 10:10

To:ND, JVVNL

Pin:302005, Rajasthan Secretariate B.O

From:NHPC LTD, FBD

Wt:2010gms

Amt:212.40 (Cash) Tax:32.40

<Track on www.indiapost.gov.in>

<Dial 1000 266 6868>

India Post

भारतीय डाक



EH749276345TW IVR:697274927

SP FARIDABAD NIT HQ <12100>

Counter No:4, 14/09/2018, 10:10

To:PRI SEC, FBD

Pin:180001, Jammu HD

From:NHPC LTD, FBD

Wt:2010gms

Amt:212.40 (Cash) Tax:32.40

<Track on www.indiapost.gov.in>

<Dial 1000 266 6868>

India Post

भारतीय डाक



EH749274478TW IVR:697274927

SP FARIDABAD NIT HQ <12100>

Counter No:4, 14/09/2018, 10:10

To:SE9, SEC 9

Pin:160009, Sector 9 Chandigarh SO

From:NHPC LTD, FBD

Wt:2010gms

Amt:212.40 (Cash) Tax:32.40

<Track on www.indiapost.gov.in>

<Dial 1000 266 6868>

India Post

भारतीय डाक



EH749274495TW IVR:697274927

SP FARIDABAD NIT HQ <12100>

Counter No:4, 14/09/2018, 10:10

To:ND, JVVNL

Pin:342003, Jodhpur Shastry Nagar SO

From:NHPC LTD, FBD

Wt:2010gms

Amt:212.40 (Cash) Tax:32.40

<Track on www.indiapost.gov.in>

<Dial 1000 266 6868>

India Post

भारतीय डाक



EH749276610TW IVR:697274927

SP FARIDABAD NIT HQ <12100>

Counter No:4, 14/09/2018, 10:10

To:CHAITRAK, UNBV

Pin:134109, Pachkula Sector 8 B.O

From:NHPC LTD, FBD

Wt:2010gms

Amt:212.40 (Cash) Tax:32.40

<Track on www.indiapost.gov.in>

<Dial 1000 266 6868>

India Post

भारतीय डाक



EH7492766231W IVR:6972  
SP FARIDABAD NIT HO <IT

Counter No:4,14/09/2018,10:1 India Post  
To:CEO,BSSEB

PIN:110019, Kaikaji HO  
From:NHPC LTD,FBO

Wt:2010gms  
Amt:129.80 (Cash) Tax:19.80  
<Track on www.indiapost.gov.in>  
<Dial 1800 266 6868>

भारतीय डाक



EH7492763621W IVR:6972  
SP FARIDABAD NIT HO <IT

Counter No:4,14/09/2018,10:1 India Post  
To:MD,AVNL

PIN:305001, Ameer H.O  
From:NHPC LTD,FBO

Wt:2010gms  
Amt:212.40 (Cash) Tax:32.40  
<Track on www.indiapost.gov.in>  
<Dial 1800 266 6868>

भारतीय डाक



EH749276481W IVR:6972  
SP FARIDABAD NIT HO <IT

Counter No:4,14/09/2018,10:1 India Post  
To:COO,FDD

PIN:110009, GTR Nagar SO  
From:NHPC LTD,FBO

Wt:2010gms  
Amt:129.80 (Cash) Tax:19.80  
<Track on www.indiapost.gov.in>  
<Dial 1800 266 6868>

भारतीय डाक



EH749276331W IVR:6972  
SP FARIDABAD NIT HO <IT

Counter No:4,14/09/2018,10:1 India Post  
To:CHAIRMAN,PEPCL

PIN:147001, Pattala HO  
From:NHPC LTD,FBO

Wt:2010gms  
Amt:212.40 (Cash) Tax:32.40  
<Track on www.indiapost.gov.in>  
<Dial 1800 266 6868>