याचिका संख्या.....जीटी/2014

2014-19 तक की अवधि के लिए रंगित पावर स्टेशन के प्रशुल्क के ट्रूइंग-अप के लिए याचिका और 2019-24 तक की अवधि के लिए रंगित पावर स्टेशन की प्रशुल्क याचिका

एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

वाणिज्यिक विभाग

एनएचपीसी कार्यालय परिसर

सेक्टर-33,फरीदाबाद (हरियाणा) -121003

वॉल्यूम-II

ANNEX-IX

Rangit

31-3-2015

R/S

NHPC LIMITED
FARIDABAD

NHPC LIMITED

Name of the Unit : RANGIT POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2015

(Amount in Rupees)

	PARTICULARS	Note No.		As at 31st March, 2015		As at 31st March, 2014
I.	**EQUITY AND LIABILITIES**					
(1)	**SHAREHOLDERS' FUNDS**					
(a)	Share Capital	2		-		-
(b)	Reserves and Surplus	3		357974441		447028050
(2)	**NON-CURRENT LIABILITIES**					
(a)	Long Term Borrowings	4		-		-
(b)	Deferred Tax Liabilities	5		-		-
(c)	Other Long Term Liabilities	6		624467048		656811553
(d)	Long Term Provisions	7		-		-
(3)	**CURRENT LIABILITIES**					
(a)	Trade Payables	8		34094959		25567228
(b)	Other Current Liabilities	9		45363040		45482167
(c)	Short Term Provisions	7		15072428		17826745
(4)	FUND FROM C.O.	2A		1910248352		1898989517
	TOTAL			2987220268		3091705260
II.	**ASSETS**					
1)	**NON-CURRENT ASSETS**					
(a)	Fixed Assets					
	(i) Tangible Assets	10.1	2876101018		2978463243	
	(ii) Intangible Assets	10.2	166812		234444	
	(iii) Capital Work In Progress	11.1	631230		2113206	
	(iv) Intangible Assets under development	11.2	-		-	
(b)	Non Current Investments	12	-		-	
(c)	Long Term Loans and Advances	13	25442224		27877013	
(d)	Other Non Current Assets	14.1	-		-	
	Sub-total		2902341284		3008687906	
(e)	Non Current Assets - Regulatory Assets	14.2	-	2902341284	-	3008687906
(2)	**CURRENT ASSETS**					
(a)	Current Investments	15		-		-
(b)	Inventories	16		57373042		49531373
(c)	Trade Receivables	17		-		-
(d)	Cash & Bank Balances	18		209390		50037
(e)	Short Term Loans and Advances	13		24639704		14339998
(f)	Other Current Assets	19		2656848		19095946
	TOTAL			2987220268		3091705260

Significant Accounting Policies 1

Other Explanatory Statements to Accounts 29

Note 1 to 29 form integral part of the Accounts

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

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

(CA K K GHOSH)
Partner
M.No. 59781.

Place: RO-Siliguri
Date: 27/04/2015.

NHPC LIMITED FARIDABAD

(P K JANA)
Senior Manager(Fin.)

(Shyamal Mitra)
General Manager

Sr. Manager (Finance)
NHPC Ltd.
Rangit Power Station
Sikkim-7

General Manager
रंगित पावर स्टेशन
Rangit Power Station
रंगित नगर, सिक्किम
Rangit Nagar, S. Sikkim

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NHPC LIMITED

Name of the Unit : RANGIT 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
INCOME			
i) Revenue from Operations	20	926880484	988500449
ii) Other Income	21	27073506	54760348
TOTAL REVENUE		953953990	1043260797
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	202848239	228230874
ii) Employee Benefits Expense	23	259661843	244144315
iii) Finance Cost	24	35403	76673
iv) Depreciation & Amortization Expense	25	123432816	122007966
TOTAL EXPENDITURE		585978301	594459828
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		367975689	448800969
Prior Period Items (net)	26	1248	1772919
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		367974441	447028050
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		367974441	447028050
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		367974441	447028050
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		367974441	447028050
Tax Expenses	27		
i) Current Tax		-	-
ii) Adjustments relating to earlier periods		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
Profit for the period from continuing operations		367974441	447028050
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		367974441	447028050
Other Explanatory Statements to Accounts	29		

Note 1 to 29 form integral part of the Accounts

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

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

(CA K K GHOSH)
Partner
M.No. 59781.

Place: RO-Siliguri
Date: 27/04/2015.

NHPC LIMITED FARIDABAD

(P K JANA)
Senior Manager(Fin.)

Sr. Manager (Finance)
NHPC Ltd.
Power S
Sikkim-73

(Shyamal Mitra)
General Manager
General Manager
Rangit Power Station
Rangit Na... Sikkim

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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

NHPC LIMITED FARIDABAD

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

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

2.3 CAPITAL WORK IN PROGRESS

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

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

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

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

3. MACHINERY SPARES

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

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1

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

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

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

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

4. RATE REGULATED ACTIVITIES

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

5. DEPRECIATION & AMORTISATION

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

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

NHPC LIMITED

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

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

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

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

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

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

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

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

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

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

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

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

NHPC LIMITED FARIDABAD

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

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

6. INVESTMENTS

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

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

7. INVENTORIES

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

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

8. FOREIGN CURRENCY TRANSACTIONS

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

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

9. EMPLOYEE BENEFITS

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

NHPC LIMITED FARIDABAD

RAY & RAY

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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".

NHPC LIMITED FARIDABAD

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

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

11. MISCELLANEOUS

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

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

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

12. BORROWING COST

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

13. TAXES ON INCOME

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

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

14. IMPAIRMENT OF ASSETS

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

NHPC LIMITED FARIDABAD

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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.

NHPC LIMITED FARIDABAD

Note no. 2 SHARE CAPITAL

(Amount in Rupees)

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

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

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
FUNDS FROM CORPORATE OFFICE		
C.O.(FDB)	2346017567	2364501213
IUT Closing Entries	(823339314)	(750792404)
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
LO-BANIKHET	-	-
LO-KOLKATA	-	-
LO-CHANDIGARH	287661	603166
RO-ITANAGAR	-	-
RO-SILIGURI	68089	-
LO-DEHRADUN	7580862	4486948
BAIRASIUL	-	-
LOKTAK	(78694)	(91528)
SALAL	-	295018
TANAKPUR	(1649430)	-
CHAMERA-I	-	1020
URI - I	(30077)	-
RANGIT	157657	-
CHAMERA-II	-	-
DULHASTI	-	(116604)
DHAULIGANGA-I	-	110650
TEESTA-V	484310	382432
CHAMERA-III	1887192	521992
CHUTAK	-	-
TLDP-III	(500397)	-
PARBATI -II	37842	(1515177)
PARBATI-III	(16035)	24000
SEWA-II	(716624)	-
URI - II	53455	(15050)
KISHANGANGA	-	-
BURSUR	(2292983)	(61206)
NIMMO BAZGO	-	-
TLDP-IV	(65264)	(278150)
TEESTA-IV	1177297	(745)
SUBANSARI LOWER	-	-
DIBANG	476303	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	-	-
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	-
RE-SRINAGAR	-	-
RE-LEH	-	-
RE-BHUVNESWAR	-	-
RE-JAMMU	1683735	100946
RE-CHATIS	-	-
RE- PURULIA	746760	-
RE-PATNA	-	-
PORT BLAIR	37589	-
BRRP	-	-
CHEQUE PAID ACCOUNT	64726	-45564
CHEQUE COLLECTED ACCOUNT	120276000	223800000
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	(14203083)	(11078032)
CENTRALIZED VENDOR PAYMENT ACCOUNT	186565551	44644004
	85537657	23421470
Total	1910248352	1898989517

NHPC LIMITED FARIDABAD

Note no. 3 RESERVE AND SURPLUS

(Amount in Rupee

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Capital Reserve		
Capital Redemption Reserve		
Securities Premium Account		
General Reserve		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
Less: Utilised for buy back during the year	-	-
Less: Tranfer to Capital Redemption Reserve	-	-
As at Balance Sheet date	-	-
Bond Redemption Reserve		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
As at Balance Sheet date	-	-
Self Insurance Fund		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
Less: - Adjustment on account of Claim	-	-
As at Balance Sheet date	10000000	-
		(10000000)
Corporate Social Responsibility Fund		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
As at Balance Sheet date	-	-
Research & Development Fund		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
As at Balance Sheet date	-	-
Surplus *		
Total	367974441	447028050
* Surplus	357974441	447028050
Profit for the Year as per Statement of Profit and Loss	367974441	447028050
Adjustment arising out of transition provisions for recognising Rate Regulated Assets	-	-
Balance brought forward	-	-
Add:	-	-
Amount Written Back From Bond Redemption Reserve	-	-
Write Back From Capital Reserve	-	-
Write Back From Other Reserve	-	-
Amount Utilised From Self Insurance Fund	-	-
Tax On Dividend Write Back	-	-
Write Back From Corporate Social Responsibility Fund	-	-
Write Back From Research & Development Fund	-	-
Balance available for Appropriation	-	-
Less:	-	-
Transfer to Bond Redemption Reserve	367974441	447028050
Transfer to Self Insurance Fund	-	-
Transfer to Corporate Social Responsibility Fund	-	-
Transfer to Research & Development Fund	-	-
Dividend :	-	-
- Interim	-	-
- Proposed	-	-
Tax on Dividend	-	-
- Interim	-	-
- Proposed	-	-
Balance carried forward	-	-
	367974441	447028050

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA CHARTERED ACCOUNTANTS

Note no. 4 LONG TERM BORROWINGS

(Amount in Rupees

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

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

Note no. 5 DEFERRED TAX LIABILITIES / ASSETS

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

Explanatory Note: -

In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Act, 2013, Rs. ----- (Correspondig previous ye Rs. ------) has been created as deferred tax liability during the period ended on 31.12.2014.

Note no. 6 OTHERS LONG TERM LIABILITIES

		As at 31st March, 2015			As at 31st March, 2014		(Amount in Rupees Long Term Liabili
		Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	
a)	Trade Payables	11105994	10408946	697048	10515711	10304158	211553
b)	Others	656600000	32830000	623770000	689430000	32830000	656600000
	Deposits/ retention money	-	-	-	-	-	-
	Income received in advance	-	-	-	-	-	-
	Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
	Deferred Income from Foreign Currency Fluctuation	-	-	-	-	-	-
		667705994	43238946	624467048	699945711	43134158	656811553

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Note no. 7 PROVISIONS

(Amount in Rupe

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Long Term	Short Term	Total	Long Term	Short Term	To
a) PROVISION FOR EMPLOYEE BENEFITS						
(provided for on basis of actuarial valuation)						
i) Provision for leave encashment						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	7106117		-	4517100	
Amount used during the year/period	-	7106117		-	4517100	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-		-	-	
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	52760		-	-	
Amount used during the year/period	-	52760		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-		-	-	
iii) Provision for TTA (Baggage Allowance on Retirement)						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	-		-	-	
Amount used during the year/period	-	-		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-		-	-	
iv) Provision for Memento						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	-		-	-	
Amount used during the year/period	-	-		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-		-	-	
Others						
v) Provision for Wage Revision						
As per last Balance Sheet	-	2318537		-	2315092	
Additions during the year/period	-	764077		-	3445	
Amount used during the year/period	-	-		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	3082614		-	2318537	
Less: Advance paid	-	3082614		-	2318537	
Closing Balance (Net of advance)	-	-		-	-	
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	9372106		-	9893955	
Additions during the year/period	-	15072428		-	9372106	
Amount used during the year/period	-	7736639		-	9886516	
Amount reversed during the year/period	-	1635467		-	7439	
Closing Balance	-	15072428	15072428	-	9372106	9372106
vii) Provision for Superannuation /Pension Fund						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	-		-	-	
Amount used during the year/period	-	-		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-		-	-	
b) Provision for Taxation						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	-		-	-	
Amount adjusted during the year/period	-	-		-	-	
Amount used during the year/period	-	-		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-		-	-	
c) Provision for Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	-		-	-	
Amount used during the year/period	-	-		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-		-	-	
d) Tax on Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	-		-	-	
Amount used during the year/period	-	-		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-		-	-	

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PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
e) Provision For Tariff Adjustment				
As per last Balance Sheet	-		-	
Additions during the year/period	-		-	
Amount used during the year/period	-		-	
Amount reversed during the year/period	-		-	
Closing Balance		-		-
f) Provision For Committed Capital Expenditure				
As per last Balance Sheet	-		-	
Additions during the year/period	-		-	
Amount used during the year/period	-		-	
Amount reversed during the year/period	-		-	
Closing Balance		-		-
g) Provision - Others				
As per last Balance Sheet	-		11851006	
Additions during the year/period	8454639		-	
Amount used during the year/period	8454639		3396367	
Amount reversed during the year/period	-		-	
Closing Balance		-		8454639
Total		15072428		17826745

Explanatory Note: -

1) Provision of Rs.0.076 Crore (Cumulative provision Rs. 0.308 Crore) has been made under the head "Provision for wage revision" towards the "Persona 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 showi as "Advance Paid".

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

Note no. 8 TRADE PAYABLE

(Amount In Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
For goods and services	34094959	25567228
Total	34094959	25567228

Note no. 9 Other Current Liabilities

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Current maturities of long term debt (Refer Note no. 4)	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Unpaid dividend	-	-
Liability against capital works/supplies	32830000	32830000
Deposits/ retention money	-	-
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis works	10408946	10304158
Bond application money	-	-
Statutory dues payables	-	-
Liabilities toward Self Insurance Fund	-	-
Other liabilities	1466098	1990142
Advances against the deposit works	-	-
Less: Amount spent on deposit Works	657996	357867
Advances against cost of Project Mgt./ Consultancy Work	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Total	45363040	45482167

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(Amount in Rupees)

	ASSETS	Linkage	GROSS BLOCK							DEPRECIATION				NET BLOCK	
			01-04-2014	Additions		Deductions		Other Adjustments	31-03-2015	01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015	31-03-2014
				IUT	Others	IUT	Others								
ii)	Land – Freehold	4E+05	33602683						33602683	0			0	33602683	33602683
iii)	Land – Leasehold	4E+05	0						0	0	0	0	0	0	0
iv)	Roads and Bridges	4102	66909195						66909195	22642202	2038403	0	24680605	42228590	44266993
v)	Buildings	4103	435219809		3392709		0		438612518	171775945	11218746	0	182994691	255617827	263443864
vi)	Railway sidings	4105	0						0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	3095341145		2609047				3097950192	1286425076	72332994	0	1358758070	1739192122	1808916069
viii)	Generating Plant and machinery	4107	1029159868		4330069		296562		1033193375	422494509	24272859	-59465	446707903	586485472	606665359
ix)	Plant and machinerySub station	4108	334178303		882184		111860		334948627	176034369	6009371	-98081	181945659	153002968	158143934
x)	Plant and machineryTransmission lines	4109	8841678						8841678	2624707	202920	0	2827627	6014051	6216971
xi)	Plant and machinery Others	4110	4965406						4965406	1778758	97329	0	1876087	3089319	3186648
xii)	Construction Equipment	4111	30746953	9590	1833890		679139		31911294	16821662	1935767	-589901	18167528	13743766	13925291
xiii)	Water Supply System/Drainage and Sewerage	4112	10067411		478289				10545700	2840966	329008	0	3169974	7375726	7226445
xiv)	Electrical installations	4114	1605116						1605116	121234	63948	0	185182	1419934	1483882
xv)	Vehicles	4115	6660893		1108278				7769171	2033295	207748	0	2241043	5528128	4627598
xvi)	Aircraft/ Boats	4116	0						0	0	0	0	0	0	0
xvii)	Furniture and fixture	4117	8807306	1464754	1025279	16000	304553		10976786	2334498	354690	688266	3377454	7599332	6472808
xviii)	Computers	4118	15942578	2078104	283204	87640	4709748	-339931	13166567	13213754	1648860	-3220110	11642504	1524063	2728824
xix)	Communication Equipment	4119	12222826	56855	155862		11363	366691	12790871	2727795	503603	36945	3268343	9522528	9495031
xx)	Office Equipments	4120	5424656	578023	436098		311093		6127684	1265738	203916	96821	1566475	4561209	4158918
xxi)	Research and Development	4121	0						0	0	0	0	0	0	0
xxii)	Other assets	4125	6813880	540035	1705414	30000	304454	-26760	8698115	2914033	255985	-62968	3107050	5591065	3899847
	Tangible Assets of minor value >750 and < Rs.5000	4128	4362913	228070	165174	3500	282841		4469816	4360835	166246	-59500	4467581	2235	2078
	Total		5110872619	4955431	18405497	137140	7011613	0	5127084794	2132409376	121842393	-3267993	2250983776	2876101018	2978463243
	Previous year		5081523439	183640	40879503	365284	11348679	0	5110872619	2015126600	121222387	-3939611	2132409376	2978463243	3066396839

NOTE NO. 10.2 INTANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK							AMORTISATION				NET BLOCK	
			01-04-2014	Additions		Deductions		Other Adjustments	31-03-2015	01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015	31-03-2014
				IUT	Others	IUT	Others								
i)	Land– Right to Use	410121	0						0	0	0	0	0	0	0
ii)	Computer Software	4122	3834942	276115	76819		339656		3848220	3600498	236497	-155587	3681408	166812	234444
	Total		3834942	276115	76819	0	339656	0	3848220	3600498	236497	-155587	3681408	166812	234444
	Previous year		3712860	0	346697	0	224615	0	3834942	3703379	121734	-224615	3600498	234444	9481
			5114707561	5231546	18482316	137140	7351269	0	5130933014	2136009874	122078890	-3423580	2254665184	2876267830	2978697687

Explanatory Note: -

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

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

3) Underground works amounting to ₹ ..... (Previous Year ₹ .....), 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 (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			
	Total	-	-





Annexure to Note 10.1 & 10.2 as at 31.03.2015

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	SITE STORE AT DIESEL POWER HOUSE, RANGIT POWER STATION	410306	2343060
2	PUBLIC TOILET AT PROJECT HOSPITAL	410323	458905
3	CANTEEN AND DAM AT DAM COMPLEX	410327	590744
4	INSTALLATION OF LT DISTRIBUTION PANEL WITH CABLING FROM MAIN CONTROL PANEL TO OVERHEAD LINE IN DAM	410608	369867
5	SUPPLY, ERECTION & COMMISSIONING OF LT DISTRIBUTION PANEL & ITS ACCESSORIES AT SURGE SHAFT	410608	167860
6	LASER SENSOR MAKE/ MODEL: ABB/LM80	410608	690440
7	LASER SENSOR MAKE/ MODEL: ABB/LM80	410608	690440
8	LASER SENSOR MAKE/ MODEL: ABB/LM80	410608	690440
9	ACB 800A, 415 V, 50 HZ, 4 POLE MECHANICAL DRAW OUT (MDO) WITH ET6L TRIP UNIT	410711	146482
10	ACB 800A, 415 V, 50 HZ, 4 POLE MECHANICAL DRAW OUT (MDO) WITH ET6L TRIP UNIT	410711	146482
11	AIR CIRCUIT BREAKER, 800 AMPS, 3 PHASE, 415V, ABB MAKE, MODEL - E3N 800/3P/MDO/PR/21-LSIG/HR-HR	410711	201195
12	AIR CIRCUIT BREAKER, 800 AMPS, 3 PHASE, 415V, ABB MAKE, MODEL - E3N 800/3P/MDO/PR/21-LSIG/HR-HR	410711	201195
13	AIR CIRCUIT BREAKER, 800 AMPS, 3 PHASE, 415V, ABB MAKE, MODEL - E3N 800/3P/MDO/PR/21-LSIG/HR-HR	410711	201196
14	AIR CIRCUIT BREAKER, 1250 AMPS, 3 PHASE, 415V, ABB MAKE MODEL - E3N 1250/3P/MDO/PR/21-LSIG/HR-HR	410711	162690
15	SQR. DRIVE HYDRAULIC TORQUE WRENCH, MAX 14800 NM, 700 BAR, SUITABLE ELECTRIC PUMP WITH REMOTE & HOSE	410713	1674075
16	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
18	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
19	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
20	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
21	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
22	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
23	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737

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24	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
25	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
26	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
27	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
28	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
29	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
30	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
31	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
32	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
33	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
34	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
35	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
36	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
37	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
38	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
39	THRUST COLLAR DRAWING NO. 02540216504	410714	593000
40	TYPICAL TANK MOUNTED 3 SCREW PUMP WITH ALL ACCESSORIES, TUSHACO MAKE, MODEL T3ST 45/54	410714	848803
41	DIGITAL CLAMP METER,VOL.0 TO 600V, CURRENT 0 TO 600A,RESISTANCE 0.1 OHM TO 400 OHM	410806	33511
42	DIGITAL MULTIMETER, AC VOLTAGE 1000V, DC VOLTAGE 1000V, 10 A,0.1 OHM TO 40 MEGAOHM	410806	30601
43	DIGITAL MULTIMETER, AC VOLTAGE 1000V, DC VOLTAGE 1000V, 10 A,0.1 OHM TO 40 MEGAOHM	410806	30601
44	DIGITAL MULTIMETER, AC VOLTAGE 1000V, DC VOLTAGE 1000V, 10 A,0.1 OHM TO 40 MEGAOHM	410806	30601
45	DIGITAL MULTIMETER, AC VOLTAGE 1000V, DC VOLTAGE 1000V, 10 A,0.1 OHM TO 40 MEGAOHM	410806	30601
46	CALIBRATION INSTRUMENT OF THERMOMETERS (OIL BATH), FLUKE MODEL	410806	685023

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47	DIGITAL INSULATION TESTER, INSULATION RANGE 50/100/250/500/1000V	410806	41246
48	NON-CLOG SEWAGE SUBMERSIBLE PUMP, 1450 RPM, 21HP, 16 KW, 415 V, 3-PH, WITH ELECTRICAL CONTROL PANEL	411112	250124
49	PORTABLE ARC WELDING MACHINE MODEL-TP 1500	411114	72941
50	PORTABLE ARC WELDING MACHINE MODEL-TP 1500	411114	72941
51	TRANS POCKET 2500 PORTABLE DIGITAL INVERTER BASED MANUAL METAL ARC WELD. PH. POWER SOURCE MAKE EWAC	411114	187605
52	DIGITAL PLASMA CUTTING MACHINE, PLACUT 101D, EWAC MAKE	411114	321255
53	HYDRAULIC BOTTLE JACK WITH CAPACITY 6 TON, STROKE 305 MM, RETRACTED HEIGHT 216 MM. MAKE: POWER TEAM	411130	50172
54	HYDRAULIC BOTTLE JACK WITH CAPACITY 6 TON, STROKE 305 MM, RETRACTED HEIGHT 216 MM. MAKE: POWER TEAM	411130	50172
55	MOTORISED SYNCHRONISING LIFTING SYSTEM,CAPACITY 10 TON, MAKE: POWER TEAM	411130	577070
56	SINGLE ACTING SPRING-RETRURN, LOW PROFILE HYDRAULIC CYLINDER, CAPACITY - 10 TONS, MODEL RLS-100	411130	28923
57	SINGLE ACTING SPRING-RETRURN, SHORTY CYLINDER WITH CAPACITY 10 TON, MAKE: POWER TEAM	411130	33791
58	HYDRA GRIP-O-MATIK 2/3 JAW PULLER WITH LONG JAW, MODEL-1188, CAPACITY 8 TON, MAKE: POWER TEAM	411130	87804
59	SINGLE ACTING SPRING-RETRURN, LOW PROFILE HYDRAULIC CYLINDER, CAPACITY - 10 TONS, MODEL RLS-100	411130	34427
60	SINGLE ACTING SPRING-RETRURN, LOW PROFILE HYDRAULIC CYLINDER, CAPACITY - 10 TONS, MODEL RLS-100	411130	34427
61	DISC GRINDER MODEL?PDA 100D, WHEEL DIA 100MM,HOLE DIA 16MM,POWER INPUT 620W, HITACHI MAKE	411130	4898
62	DISC GRINDER MODEL?PDA 100D, WHEEL DIA 100MM,HOLE DIA 16MM,POWER INPUT 620W, HITACHI MAKE	411130	4898
63	DISC GRINDER MODEL?GP 2S2 CAPACITY: COLLET 6MM, WHEEL DIA, 25MM,POWER INPUT 520W, HITACHI MAKE	411130	11221
64	DISC GRINDER MODEL?GP 2S2 CAPACITY: COLLET 6MM, WHEEL DIA, 25MM,POWER INPUT 520W, HITACHI MAKE	411130	11221
65	Water Supply Line and Water Tank at Central Store At Sagbari	411201	478289
66	SWARAJ MAZDA BUS 26 PLUS 1 SEATER,WT-50TC	411507	1108278
67	GODREJ STOREWEL M2 (WITH LOCKER)	411701	17925
68	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
69	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
70	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
71	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
72	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
73	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
74	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
75	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
76	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
77	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
78	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
79	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
80	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
81	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
82	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769

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83	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
84	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	16769
85	GODREJ SOFA SET (3+1+1) MILAN	411701	73472
86	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
87	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
88	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
89	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
90	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
91	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
92	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
93	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
94	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
95	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
96	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
97	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	300
98	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
99	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
100	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
101	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
102	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
103	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
104	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
105	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
106	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
107	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
108	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
109	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
110	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
111	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
112	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572

NHPC LIMITED FARIDABAD

113	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
114	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
115	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
116	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
117	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
118	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
119	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
120	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
121	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
122	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
123	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
124	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
125	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
126	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
127	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
128	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
129	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
130	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
131	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
132	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
133	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
134	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
135	06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	411701	12572
136	FLORID WARDROBE 3 DOOR - GODREJ	411707	29440
137	FLORID BED SIDE TABLE-GODREJ	411707	7122
138	FLORID BED SIDE TABLE-GODREJ	411707	7122
139	DUSTON DINING TABLE- GODREJ	411707	13839
140	GAYLE COFFEE TABLE	411707	11708
141	FLORID KING SIZE BED -GODREJ MAKE	411707	46854
142	FLORID TV UNIT- GODREJ	411707	11828
143	GEYSER 15L	411707	7525
144	GEYSER 15L	411707	7525
145	GEYSER 15L	411707	7525
146	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	411707	8636
147	ACE MATTRESS 78"X72"X4" -GODREJ	411707	8349

RAY & RAY CHARTERED ACCOUNTANTS 8, CHURCH LANE KOLKATA

NHPC LIMITED FARIDABAD

148	BUSINESS DESKTOP COMPUTER, HP COMPAQ ELITE 8300 MT	411801	51427
149	ALL IN ONE PC, HP ENVY TOUCHSMART	411801	83820
150	SCANNER, MAKE CANON, MODEL LIDE 110	411803	3636
151	HP LASERJET M1213NF MFP	411803	16480
152	HP LASERJET M1213NF MFP	411803	16480
153	HP LASERJET M1213NF MFP	411803	16480
154	HP LASERJET M1213NF MFP	411803	16480
155	HP SCANJET 5590	411804	26988
156	SHDSL MODEM WITH FAST ETHERNET PORT.	411804	6161
157	SHDSL MODEM WITH FAST ETHERNET PORT.	411804	6161
158	SHDSL MODEM WITH FAST ETHERNET PORT.	411804	6161
159	SHDSL MODEM WITH FAST ETHERNET PORT	411804	6161
160	SONY USB WIRELESS LAN ADAPTOR, UWA-BR100	411804	2929
161	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
162	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
163	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
164	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
165	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
166	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
167	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
168	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
169	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
170	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
171	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
172	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
173	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
174	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
175	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
176	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
177	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
178	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
179	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
180	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
181	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
182	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
183	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
184	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
185	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
186	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
187	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
188	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
189	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
190	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
191	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
192	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934

NHPC LIMITED FARIDABAD

193	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
194	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
195	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
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211	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
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223	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
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232	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
233	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
234	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
235	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934

NHPC LIMITED
FARIDABAD

236	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
237	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
238	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
239	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
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246	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
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248	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
249	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
250	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
251	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
252	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
253	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
254	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
255	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
256	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
257	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
258	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
259	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
260	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
261	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
262	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
263	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
264	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
265	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
266	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
267	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
268	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
269	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	411902	2576
270	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	411902	2576
271	OFC ADMIN BUILDING TO BSNL EXCHANGE AT RANGIT NAGAR	411903	57310
272	BPL 8108 VIEW 6 CHANNEL ECG MACHINE	412005	70841
273	WHEEL CHAIR FOLDING	412005	15655
274	STRETCHER ON TROLLY	412005	26260
275	INSTRUMENT CABINET (US-1045)	412005	21210
276	OXYGEN CONCENTRATOR 5LPM	412005	44945
277	SUCTION APPARATUS ELECTRIC WITH SS TOP, LIFEX MAKE	412005	9757
278	WASHING MACHINE (SEMI AUTOMATIC) 8.5KG, GODREJ MAKE, GWS8502	412007	13615
279	2.0 TR SPLIT AC , 5 STAR RATED MAKE VOLTAS, MODEL 245DY	412008	55550

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280	DOUBLE DOOR REFRIGERATOR, MAKE - SAMSUNG, MODEL-RT29HA	412013	28987
281	LED TV 42", MAKE SONY, MODEL 42W700B	412014	65549
282	LED TV 50 INCH	412014	83729
283	SQLSVRSTD 2012 SNGL OLP C	412201	51557
284	SQLCAL 2012 SNGL OLP C CAL	412201	12631
285	SQLCAL 2012 SNGL OLP C CAL	412201	12631
286	OBSERVATION TABLE FOR NORMAL PENDULUM, SIZE 625 MMX 625MM	412502	10817
287	STEP DOWN TRANSFORMER, 4KVA, 440V O/P, 42 V I/P	412502	13260
288	STEP DOWN TRANSFORMER, 4KVA, 440V O/P, 42 V I/P	412502	13260
289	STEP DOWN TRANSFORMER, 4KVA, 440V O/P, 42 V I/P	412502	13260
290	3PH,50 HZ,MANUAL OPERATED VARIABLE AUTO TRANSFORMER. INPUT:415V AC,3 PH,50 HZ,4 WIRE.OUTPUT:0-470V A	412502	31817
291	INSIDE MICROMETER (STICK SHAPE), RANGE 100 - 2100 MM	412502	40101
292	INSIDE MICROMETER (STICK SHAPE), RANGE 100 - 2100 MM	412502	40101
293	INSIDE MICROMETER (STICK SHAPE), RANGE 100 - 2100 MM	412502	40101
294	INSIDE MICROMETER (STICK SHAPE), RANGE 100 - 2100 MM	412502	40101
295	VERNIER CALLIPER, 150MM,P.NO.530-312	412502	2524
296	VERNIER CALLIPER, 150MM,P.NO.530-312	412502	2524
297	VERNIER CALLIPER, 150MM,P.NO.530-312	412502	2524
298	VERNIER CALLIPER, 150MM,P.NO.530-312	412502	2524
299	VERNIER CALIPER 0-300 MM, 530-119	412502	6851
300	VERNIER CALIPER 0-300 MM, 530-119	412502	6851
301	VERNIER CALIPER 0-300 MM, 530-119	412502	6851
302	VERNIER CALIPER 0-300 MM, 530-119	412502	6851
303	THREAD GAUGE, P.NO.188-121/122/130	412502	1726
304	THREAD GAUGE, P.NO.188-121/122/130	412502	1726
305	TRAVELLING TELESCOPE FOR X AND Y AXIS FOR INVERTED PLUMB LINE, EDS-51-TT	412502	164530
306	TRAVELLING TELESCOPE FOR X AND Y AXIS FOR INVERTED PLUMB LINE, EDS-51-TT	412502	154530
307	DIGITAL TRIPPING BUCKET RAIN GAUGE	412502	29500
308	DIGITAL TRIPPING BUCKET RAIN GAUGE	412502	29500
309	DIGITAL TRIPPING BUCKET RAIN GAUGE	412502	29500
310	AUTOMATIC WEATHER STATION	412502	392410
311	DIGITAL WEIGHING MACHINE CAPACITY (3 KG TO 5 KG) ACCURACY 0.01G	412502	45535
312	DIGITAL WEIGHING MACHINE CAPACITY (3 KG TO 5 KG) ACCURACY 0.01G	412502	45535
313	PRECISION SQUARE LEVEL, SENS. 0.02 MM/METER, DIMENSION (W X D X H)200 X 44 X 200 MM, 960-703	412502	51098
314	PRECISION SQUARE LEVEL, SENS. 0.02 MM/METER, DIMENSION (W X D X H)200 X 44 X 200 MM, 960-703	412502	51098
315	ALUMINIUM TILTABLE TOWER EXTENSION LADDER OF WORKABLE HEIGHT-26 FEET	412503	141756
316	ALUMINIUM DOUBLE STEP-FOLDABLE S.S LADDER HT 8 FEET	412503	6696
317	ALUMINIUM DOUBLE STEP-FOLDABLE S.S LADDER HT 8 FEET	412503	6696
318	WALL SUPPORTING ALUMINIUM LADDER SIZE-20	412503	9890
319	WALL SUPPORTING ALUMINIUM LADDER SIZE-20	412503	9890
320	STRAIGHT ALUMINIUM LADDER LADDER 12 FEET	412503	4100
321	STRAIGHT ALUMINIUM LADDER LADDER 12 FEET	412503	4100

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322	STRAIGHT ALUMINIUM LADDER LADDER 15 FEET	412503	6346
323	STRAIGHT ALUMINIUM LADDER LADDER 15 FEET	412503	6346
324	ALUMINIUM LADDER (EXTENDIBLE TYPE- EXTENDIBLE UPTO 36 FEET)	412503	19660
325	ALUMINIUM LADDER (EXTENDIBLE TYPE- EXTENDIBLE UPTO 36 FEET)	412503	19660
326	ALUMINIUM LADDER (EXTENDIBLE TYPE- EXTENDIBLE UPTO 40 FEET)	412503	26598
327	ALUMNIUM LADDER, SINGLE STRAIGHT, 6 FEET	412503	5435
328	ALUMNIUM LADDER, SINGLE STRAIGHT, 6 FEET	412503	5435
329	HITACHI IMPACT WRENCH, WR16SA	412503	28047
330	HITACHI IMPACT WRENCH, WR16SA	412503	28047
331	CUT OFF MACHINE CC14SF, HITACHI MAKE	412503	12749
332	GLOW SIGN BOARD (1X1) SQARE PIPE 22 GUAGE, 10X4 SQ.FEET WITH COMPLETE SET OF PHILIPS FITTING	412503	16564
333	GLOW SIGN BOARD (1X1) SQARE PIPE 22 GUAGE, 10X4 SQ.FEET WITH COMPLETE SET OF PHILIPS FITTING	412503	16564
334	GLOW SIGN BOARD (1X1) SQARE PIPE 22 GUAGE, 10X4 SQ.FEET WITH COMPLETE SET OF PHILIPS FITTING	412503	16564
335	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
336	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
337	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
338	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
339	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
340	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
341	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
342	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
343	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
344	ROOM HEATER HALOGEN TYPE 500/1000W	412503	1535
345	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
346	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
347	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
348	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
349	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
350	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
351	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
352	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
353	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
354	ROOM HEATER DOUBLE ROD 500/1000W	412503	1439
355	GEYSER 15L	412503	7525
356	TIA DINNING CHAIR - GODREJ	412801	3929
357	TIA DINNING CHAIR - GODREJ	412801	3929
358	TIA DINNING CHAIR - GODREJ	412801	3929
359	TIA DINNING CHAIR - GODREJ	412801	3929
360	TIA DINNING CHAIR - GODREJ	412801	3929
361	TIA DINNING CHAIR - GODREJ	412801	3929
362	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
363	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416

NHPC LIMITED FARIDABAD

364	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
365	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
366	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
367	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
368	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
369	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
370	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
371	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
372	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
373	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
374	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
375	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
376	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
377	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
378	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
379	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
380	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
381	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
382	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
383	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
384	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416

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385	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
386	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
387	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
388	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
389	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
390	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
391	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
392	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
393	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
394	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
395	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
396	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
397	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
398	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
399	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
400	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
401	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
402	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
403	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
404	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
405	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416

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406	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
407	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
408	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
409	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
410	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
411	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
412	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
413	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
414	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
415	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
416	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
417	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
418	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
419	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
420	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
421	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
422	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
423	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
424	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
425	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
426	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416

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427	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
428	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
429	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
430	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
431	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
432	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
433	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
434	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
435	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
436	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
437	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
438	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
439	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
440	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
441	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
442	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
443	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
444	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
445	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
446	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
447	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

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448	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
449	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
450	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
451	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
452	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
453	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
454	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
455	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
456	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
457	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
458	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
459	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
460	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
461	CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	412801	1416
	Total		18482316

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.) (Not Relevent)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
	Total			0		

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where		Advice number
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	AQUA GUARDTOTAL NOVA WATER PURIFIER	411130	9590	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-78
2	GODREJ CHAIR CH 4	411701	1466	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-129

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3	GODREJ CHAIR CH 4	411701	1466	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-130
4	GODREJ CHAIR CH 4	411701	1466	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-131
5	GODREJ CHAIR CH 8	411701	1764	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-132
6	GODREJ CHAIR CH 8	411701	1764	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-133
7	GODREJ CHAIR CH 8	411701	1561	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-134
8	GODREJ CHAIR MPC-4	411701	2186	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-136
9	GODREJ CHAIR MPC-4	411701	2186	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-137
10	GODREJ CHAIR MPC-4	411701	2185	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-138
11	GODREJ CHAIR MPC-4	411701	2185	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-139
12	GODREJ CHAIR MPC-4	411701	2185	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-140
13	GODREJ CHAIR MPC-4	411701	2185	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-141
14	GODREJ CHAIR MPC-4	411701	2185	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-142
15	GODREJ CHAIR MPC-4	411701	2185	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-143
16	ROUND OFFICE TABLE	411701	7875	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-144
17	WOODEN DOOR SIZE 6'3"X2'3"	411701	18000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-166
18	WOODEN ALMIRAH SIZE 6'6"X3'	411701	33000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-167
19	CHEST OF DRAWER SIZE	411701	24000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-169
20	V. CHAIR	411701	1600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-17
21	V. CHAIR	411701	1600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-18
22	SUPREME CHAIR	411701	1800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-19
23	SUPREME CHAIR	411701	1800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-20
24	GLASS CORNER TABLE	411701	4500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-21
25	GLASS CORNER TABLE	411701	4500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-22
26	GLASS CORNER TABLE	411701	4500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-23
27	COMPUTER TABLE	411701	2475	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-24
28	ALMIRAH 78	411701	4837	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-88
29	GODREJ TABLE T108	411701	14275	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-10
30	GLASS CENTER TABLE	411701	6000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-11
31	SOFA-TEAK WOOD	411701	33150	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-12
32	CASH CHEST+C800	411701	30800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-13
33	SERVER RACK	411701	40000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-14
34	GODREJ BOOK CASE	411701	10842	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-15
35	WHITE PLUS BOARD WITH ASTRA FRAME (4'*7)	411701	9920	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-16
36	WHITE PLUS BOARD WITH ASTRA FRAME (4'*8)	411701	9920	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-17
37	WHITE PLUS BOARD WITH ASTRA FRAME (4'*8)	411701	9920	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-18
38	GODREJ CHAIR PCH 9P02A/ KAREENA CHAIR12HIODBK	411701	8782	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-4
39	GODREJ CHAIR PCH 9P02A/ KAREENA CHAIR12HIODBK	411701	8782	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-5
40	GODREJ CHAIR 7001D	411701	7965	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-6

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41	GODREJ CHAIR 9002	411701	9797	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-7
42	GODREJ CHAIR KAREENA PCH 9P02AX	411701	8781	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-8
43	GODREJ CHAIR KAREENA PCH 9P02TC	411701	7638	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-9
44	TABLE T-8	411701	6677	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-97
45	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-10
46	GODREJ COMPUTER CHAIR PCH 5002T	411701	5555	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-100
47	GODREJ SYNCHRO CHAIR 9101R	411701	14736	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-101
48	REGENCY PCH-7002-D	411701	7887	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-102
49	REGENCY PCH-7002-D	411701	8027	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-104
50	REGENCY PCH-7002-D	411701	8176	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-105
51	REGENCY PCH-7002-D	411701	7403	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-106
52	GODREJ TABLE T-8	411701	6868	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-107
53	GODREJ TABLE T-8	411701	6868	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-108
54	GODREJ TABLE T-8	411701	6868	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-109
55	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-11
56	GODREJ TABLE T-8	411701	6786	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-110
57	GODREJ TABLE T-8	411701	6786	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-111
58	GODREJ TABLE T-8	411701	6786	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-112
59	GODREJ TABLE,T-09	411701	10843	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-113
60	GODREJ TABLE,T-8	411701	5294	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-114
61	GODREJ TABLE T-9	411701	7403	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-115
62	GODREJ TABLE T-8	411701	6052	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-116
63	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-12
64	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-13
65	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-135
66	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-136
67	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-137
68	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-138
69	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-139
70	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-14
71	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-140
72	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-141
73	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-142
74	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-143
75	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-144
76	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-145
77	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-146
78	GODREJ CHAIR MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-147

79	GODREJ CHAIR-MODEL CH-4	411701	1508	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-148
80	GODREJ CHAIR, CH6	411701	1773	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-149
81	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-15
82	GODREJ CHAIR, CH6	411701	1773	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-150
83	GODREJ CHAIR, CH6	411701	1773	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-151
84	GODREJ CHAIR, CH6	411701	1773	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-152
85	GODREJ CHAIR, CH6	411701	1773	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-153
86	GODREJ CHAIR, CH-7	411701	1715	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-154
87	GODREJ CHAIR, CH-7	411701	1715	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-155
88	GODREJ CHAIR, CH-7	411701	1715	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-156
89	GODREJ CHAIR, CH-7	411701	1907	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-157
90	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5420	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-16
91	REGENCY PCH-7002-D	411701	6313	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-17
92	GODREJ TABLE T-9	411701	10840	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-18
93	GODREJ TABLE T-9	411701	10843	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-19
94	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-2
95	GODREJ TABLE T-9	411701	10843	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-20
96	GODREJ TABLE T-9	411701	6486	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-21
97	GODREJ TABLE T-9	411701	6868	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-22
98	GODREJ COMPANION TABLE C-3D	411701	7809	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-23
99	GODREJ COMPANION TABLE C-3D	411701	7809	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-24
100	GODREJ COMPANION TABLE C-3D	411701	7809	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-25
101	GODREJ COMPANION TABLE C-3D	411701	7809	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-26
102	GODREJ CONFERENCE TABLE MODEL-SENATE	411701	90247	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-27
103	GODREJ COMPTER TABLE C-3D	411701	7809	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-28
104	GODREJ COMPTER TABLE C-3D	411701	7809	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-29
105	GODREJ TABLE T-9	411701	10840	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-3
106	DINING TABLES WITH 4 CHAIRS	411701	18700	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-30
107	DINING TABLES WITH 4 CHAIRS	411701	18700	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-31
108	DINING TABLES WITH 4 CHAIRS	411701	18700	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-32
109	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-4
110	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-5
111	GODREJ TABLE MODEL T-8	411701	6868	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-59
112	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-6
113	GODREJ TABLE, T-104	411701	12222	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-60
114	GODREJ COMPANION TABLE C-3D	411701	7809	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-61
115	SOFA SET MODEL MANHATTAN (1+1+3) GODREJ	411701	81338	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-67
116	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-7

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117	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-8
118	GODREJ PCH 7002D,REVOLVING CHAIR	411701	11123	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-85
119	GODREJ PCH 7002D,REVOLVING CHAIR	411701	11123	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-87
120	CENTRE TABLE	411701	2700	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-88
121	CHAIR PCH-7202R FOR CONFERENCE TABLE	411701	5422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-9
122	GODREJ PCH 7002D, REVOLVING CHAIR	411701	11123	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-90
123	GODREJ CHAIR MODEL 5002T (E2)	411701	5558	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-92
124	GODREJ CHAIR MODEL 5002T (E2)	411701	5558	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-93
125	GODREJ COMPUTER CHAIR PCH 5002T	411701	5558	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-96
126	GODREJ COMPUTER CHAIR PCH 5002T	411701	5558	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-98
127	GODREJ COMPUTER CHAIR PCH 5002T	411701	5555	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-99
128	WOODEN BED-RAYAGADA FIELD HOSTEL	411707	9647	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-116
129	WOODEN BED-RAYAGADA FIELD HOSTEL	411707	9648	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-117
130	MICROOVEN (LG)	411707	4500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-16
131	DINNING TABLE	411707	22500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-71
132	DRESSING TABLE(ITALIA)	411707	5757	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-72
133	DOUBLE BED (ITALIA)	411707	13797	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-73
134	SINGLE BED (ZUARI)	411707	6950	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-74
135	SINGLE BED (ZUARI)	411707	6950	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-75
136	MICROWAVE OVEN SAMSUNG MW GE832D	411707	16900	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-79
137	WOODON COT	411707	4838	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-89
138	WOODON COT	411707	4837	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-90
139	MOULDED DINING TABLE(1NO. OF TABLE & 4NO. OF CHAIRS)	411707	2550	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-98
140	SLEEP WELL MATTRESS (7*36*4)	411707	2651	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-103
141	SINGLE-BED-GODREJ OPEL	411707	6582	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-117
142	SINGLE-BED-GODREJ OPEL	411707	6582	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-118
143	SINGLE-BED-GODREJ OPEL	411707	6582	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-119
144	SINGLE-BED-GODREJ OPEL	411707	6582	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-120
145	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-121
146	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-122
147	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-123
148	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-124
149	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-125
150	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-126
151	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-127
152	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-128
153	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-129
154	SINGLE-BED-GODREJ OPEL	411707	6581	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-130

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155	WODEN BED SINGLE	411707	5800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-131
156	WODEN BED SINGLE	411707	5800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-132
157	VIENNA MODEL KING BED GODREJ	411707	15270	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-134
158	SIDE TABLES	411707	2800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-158
159	SIDE TABLES	411707	2800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-159
160	WODEN BED SINGLE	411707	5800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-33
161	DINING SET OLIVIA (1TABLE+4CHAIR) GODREJ	411707	12085	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-34
162	DRESSING TABLE VIENNA GODREJ	411707	10454	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-35
163	DRESSING TABLE VIENNA GODREJ	411707	10454	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-36
164	BED SIDE TABLE VIENA GODREJ	411707	3973	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-53
165	BED SIDE TABLE VIENA GODREJ	411707	3972	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-54
166	BED SIDE TABLE VIENA GODREJ	411707	3972	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-55
167	BED SIDE TABLE VIENA GODREJ	411707	3972	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-56
168	WOODEN BED TEAK WOOK MAKE SIZE 190*90*40	411707	4423	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-57
169	SOFA TEAK WOOD FRAME	411707	33150	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-62
170	COFFEE TABLE ALICIA GODREJ	411707	7236	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-63
171	WODEN BED SINGLE,	411707	5800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-64
172	WODEN BED SINGLE,	411707	5800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-65
173	DINING TABLE BRAWN 6 SEATER WITH CHAIR TIA	411707	36023	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-66
174	ARENA LAUNGE SOFA, NO T25/17938 24/02/08	411707	26000	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-68
175	IRON SOFA SOFA, NO T25/17938 24/02/08	411707	9999	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-69
176	DRESSING TABLE VIENNA GODREJ	411707	10453	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-70
177	SIDE TABLES	411707	2800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-89
178	SLEEP WELL MATTRESS (7*36*4)	411707	2650	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-94
179	SLEEP WELL MATTRESS (7*36*4)	411707	2650	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-95
180	SLEEP WELL MATTRESS (7*36*4)	411707	2650	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-97
181	LAPTOP MAKE TOSHIBA	411801	137747	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-10
182	DELL MINI 10 NOTE BOOK	411801	22012	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-11
183	DELL STUDIO 1458 NOTE BOOK	411801	44614	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-110
184	HP LAPTOP 2.1GHZ	411801	41000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-115
185	DELL MINI 10 NOTE BOOK	411801	22012	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-12
186	COMPAQ DESKTOP	411801	28496	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-123
187	COMPAQ DESKTOP	411801	28496	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-124
188	COMPAQ PRESORIO DUAL CORE	411801	27500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-125
189	HP 6040INDESTOP P.C 2.93GB	411801	32300	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-126
190	LENEVO COMPUTER	411801	26760	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-148
191	DELL MINI 10 NOTE BOOK	411801	22013	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-149
192	HP LAPTOP	411801	40000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-168

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RAY & RAY ACCOUNTANTS

193	HP 6040INDESTOP P.C	411801	37195	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-81
194	HP A67101NDESTOP P.C	411801	32500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-82
195	DELL MINI 10 NOTE BOOK	411801	22012	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-9
196	COMPAQ DESKTOP	411801	24950	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-20
197	COMPAQ PRESORIO DUAL CORE	411801	26950	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-21
198	DELL 580S DESTOP PC	411801	38234	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-22
199	DELL 580S DESTOP PC	411801	38233	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-23
200	DELL 580S DESTOP PC	411801	38233	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-24
201	DELL 580S DESTOP PC	411801	38233	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-25
202	HP PAVILION DESKTOP	411801	37600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-26
203	HP-PAVALION W51301N DESKDOP COMPUTER	411801	54575	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-27
204	COMPAQ PRESARIO MODEL 3350 WITH 17 TFT MONITOR	411801	26850	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-71
205	DELL DESKTOP (INTEL CORE2 DUO 8400 3GHX 6MB12CACH)	411801	42700	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-72
206	HCL DESKTOP (INFINITY PRO BL 1295 INTEL CORE2 DUO 8400 3GHX 6MB12CACH)	411801	34426	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-73
207	HCL DESKTOP (INFINITY PRO BL 1295 INTEL CORE2 DUO 8400 3GHX 6MB12CACH)	411801	34426	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-74
208	HP PRINTER 1020	411803	6450	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-13
209	HP PRINTER M1005	411803	12800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-14
210	HP LEASER PRINTER1008	411803	7800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-25
211	CANNON LAZER 2900 PRINTER	411803	5890	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-83
212	HP-LAZER JET-1020	411803	6900	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-84
213	HP LAZER JET PRINTER M 1319F	411803	16900	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-1
214	CANNON LAZER 2900 PRINTER	411803	5890	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-28
215	HP LASER PRINTER 1008	411803	8000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-29
216	CANNON LAZER 2900 PRINTER	411803	5890	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-3
217	HP LEASER PRINTER1008	411803	7800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-30
218	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA INCLUDING ACCESORIES, CISCO SX20	411804	366691	CORPORATE OFFICE	100	IUA14-100-152701/Q2-61
219	I-BALL MODEM (200931B10507)	411804	2200	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-127
220	WIRELESS ROUTER D-LINK DSL-2750U	411804	2300	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-128
221	DIGITAL EPABX ISDN SYSTEM ,. MODEL- ETERNITY PE6SP	411804	85724	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-15
222	UPS(APC)	411804	1950	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-94
223	UPS(APC)	411804	2695	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-95
224	UPS(APC)	411804	2695	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-96
225	UPS,SUPERCOM	411804	1550	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-97
226	APC UPS 1KVA	411804	21620	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-19
227	24,3M,1M 6UTP PATCH CORD (D-LINK)	411804	37761	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-31
228	CANON SCANNER - CANOSCAN 9000F	411804	14504	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-75

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BAY & BAY 6, CHURCH LANE KOLKATA

229	10KVA PWM IGBT BASE ONLINE SYS.	411806	234000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-36
230	CATALYST 3560 24 10/100/1000T +4 SFP +IPB IMAGE	411806	107245	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-41
231	CATALYST 3560 24 10/100/1000T +4 SFP +IPB IMAGE	411806	107245	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-42
232	CATALYST 3560 SFP INTERCONNECT CABLE,50CM	411806	5537	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-43
233	BEETEL TELEPHONE SET	411902	1475	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-26
234	PANASONIC TELEPHONE	411902	4600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-27
235	PANASONIC TELEPHONE	411902	4600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-28
236	PANASONIC TELEPHONE	411902	4600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-29
237	PANASONIC TELEPHONE	411902	4600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-30
238	PANASONIC TELEPHONE	411902	4600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-31
239	PANASONIC TELEPHONE	411902	4600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-32
240	NOKIA MOBILE 2626	411902	2162	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-33
241	NOKIA MOBILE 2626	411902	2162	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-34
242	NOKIA MOBILE 2626	411902	2162	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-35
243	NOKIA MOBILE 2626	411902	2162	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-36
244	FAX MACHINE	411902	11642	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-32
245	FAX MACHINE PANASONIC 701	411902	7490	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-33
246	GPS ETREX 30 WITH SD CARD (GARMIN)	412001	21595	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-100
247	GPS ETREX 30 WITH SD CARD (GARMIN)	412001	21595	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-101
248	GPS ETREX 30 WITH SD CARD (GARMIN)	412001	21595	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-102
249	GPS ETREX 30 WITH SD CARD (GARMIN)	412001	21595	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-103
250	SONY STILL DIGITAL CAMERA DSC-TXI	412001	17800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-109
251	GPS ETREX 30 WITH SD CARD (GARMIN)	412001	21595	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-113
252	GPS ETREX 30 WITH SD CARD (GARMIN)	412001	21595	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-114
253	SUMKAM 1500VA INVERTER-RAYAGADA	412001	37900	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-118
254	MICRO TEC INVERTER WITH EXCIDE BATTERY	412001	28400	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-119
255	SAMSUNG GRAND NOTE-2	412001	3500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-6
256	SONY DIGICAM	412001	19590	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-50
257	SONY BUSINESS PROJECTOR. MODEL VPL-EX5,	412001	45410	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-164
258	SONY CYBERSHOT DIGITAL CAMERA. MODEL DSCW110 NO 8653378,	412001	10660	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-80
259	HANDY CAM - SONY INDIA DIGI CAMERA	412001	59990	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-81
260	SONY DSC - W 320 DIGI CAM	412001	9800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-83
261	XEROX MACHINE,SHARPE AR-5316	412003	48360	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-34
262	1.5TON AC LG M NO 5PW2AS	412008	21500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-170
263	AC VOLTAS 1.5 TON	412008	24421	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-37
264	VOLTAS SPLIT AIR CONDITIONER 1.5 TR & 4KVA STABILISER V GUARD	412008	31200	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-76
265	AC VOLTAS 1.5 TON	412008	24422	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-77

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266	PEDESTAL FAN, HAVELL MAKE	412011	2450	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-58
267	BAJAJ PEDESTRIAL FAN 400 MM	412011	1800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-91
268	SAMSUNG 21 FLAT 21M40SM	412014	7100	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-40
269	SAMSUNG 21 FLAT 21M40SM	412014	7100	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-41
270	SAMSUNG 21 FLAT 21M40SM	412014	7100	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-42
271	SAMSUNG 21 FLAT 21M40SM	412014	7100	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-43
272	SAMSUNG 21 FLAT 21M40SM	412014	7100	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-44
273	LCD TV 26 SONY KLV 26T400A	412014	25750	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-84
274	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-151
275	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-152
276	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-153
277	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-154
278	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-155
279	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-156
280	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-157
281	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-158
282	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-159
283	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-160
284	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-161
285	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-162
286	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-163
287	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-164
288	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-165
289	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-89
290	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-90
291	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-91
292	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-92
293	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-93
294	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-94
295	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-95
296	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	412201	12005	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-96
297	LG CTV MODEL 21FA2RG	412501	7100	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-45
298	LG CTV MODEL 21FA2RG	412501	7100	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-46
299	AQUA GUARD -CLASSIC	412503	7190	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-111
300	AQUA GUARD -CLASSIC	412503	7190	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-112
301	AQUA GUARD -CLASSIC	412503	10840	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-120
302	AQUA GUARD -REVIVA R/O	412503	10840	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-121
303	AQUA GUARD -REVIVA R/O	412503	10840	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-122

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304	PHILIPS IRON	412503	1300	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-135
305	CAFE POD	412503	8438	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-145
306	CAFE POD	412503	9493	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-146
307	IFB WASHING MACHINE 5.5KG.	412503	26760	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-147
308	IFB WASHING MACHINE 5.5KG.	412503	6300	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-150
309	AQUA GUARD -CLASSIC	412503	7190	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-85
310	AQUA GUARD -CLASSIC	412503	9150	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-86
311	AQUA GUARD -CLASSIC	412503	7190	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-87
312	AQUA GUARD -CLASSIC	412503	9590	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-2
313	AQUA GUARD -COOLER	412503	31500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-35
314	DRY POWDER FIRE EXTINGUISHER TYPE ABC, 5KG	412503	6810	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-37
315	DRY POWDER FIRE EXTINGUISHER TYPE ABC, 5KG	412503	6810	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-38
316	CLEAN AGENT FIRE EXTINGUISHER, 2 KG.	412503	16003	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-39
317	INVERTER WITH EXCIDE BATTERY	412503	30400	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-40
318	SIGN BOARD 5*8	412503	9204	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-44
319	VACCUM CLEANER _ BIG	412503	44000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-45
320	GEYSER-PLS-SS 15 LITRE	412503	6463	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-46
321	GEYSER-PLS-SS 15 LITRE	412503	6463	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-47
322	AQUA GUARD -CLASSIC	412503	7950	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-48
323	AQUA GUARD -CLASSIC	412503	9590	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-49
324	WOX COOLER	412503	5500	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-133
325	BAJAJ GYSER 25 LTR SHAKTI	412503	4800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-160
326	VIJAY WATER GYSER WH25L ABS	412503	4496	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-161
327	VIJAY WATER GYSER WH25L ABS	412503	4495	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-162
328	TRIPOD SCREEN	412503	4000	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-163
329	KENSTAR COOLER	412503	6800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-38
330	AQUA GUARD TOTAL NOVA WATER PURIFIER	412503	9590	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-39
331	AQUA GUARDTOTAL NOVA WATER PURIFIER	412503	9590	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-79
332	MOTWAN MAKE EARTH CLAMP TESTER DEC-2	412503	56680	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-82
333	LG REFRIGERATOR 195SL4,185 LTR. WITH STAND	412505	9800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-108
334	REFRIGERATOR,GODREJ PENTACOOL,215 LTR	412505	14480	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-80
335	REFRIGERATOR,WHIRPOOL,180 LTR	412505	9450	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-51
336	REFRIGERATOR,WHIRPOOL,180 LTR	412505	9450	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-52
337	REFRIGRATOR 185LTRS LG	412505	8400	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-47
338	REFRIGRATOR 185LTRS LG	412505	8400	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-48
339	REFRIGRATOR 185LTRS LG	412505	8400	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-49
340	REFRIGRATOR 185LTRS LG	412505	8400	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-50
341	REFRIGRATOR 185LTRS LG	412505	8400	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-51

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342	REFRIGRATOR 185LTRS LG	412505	8400	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-52
343	LG REFRIGRATOR 290LTRS	412505	18800	RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	513	IUA14-513-152701/Q2-86
344	TV TROLLY	412801	1200	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-104
345	V. GUARD STABILIZER , VGS50 (REFRIGERATOR)	412801	1300	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-105
346	CEILING FAN	412801	1350	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-106
347	CEILING FAN	412801	1350	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-107
348	LOGITECH KEY BOARD	412801	1349	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-37
349	LOGITECH KEY BOARD	412801	1349	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-38
350	MURPHY COFFE MAKER	412801	3995	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-39
351	CARPET (12"*10)	412801	1572	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-40
352	CARPET (12"*10)	412801	1571	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-41
353	CARPET (12"*10)	412801	1571	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-42
354	CARPET (12"*10)	412801	1571	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-43
355	CARPET (12"*10)	412801	1571	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-44
356	BP MONITOR (MOREPEN)	412801	3285	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-45
357	CENTER TABLE	412801	2250	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-46
358	DRESING TABLE (ZUARI)	412801	4500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-47
359	SIDE TABLE (ITALIA)	412801	1797	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-48
360	SIDE TABLE (ZUARI)	412801	1950	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-49
361	SIDE TABLE (ZUARI)	412801	1950	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-50
362	TV STAND(STEEL)	412801	1575	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-51
363	TV STAND(STEEL)	412801	1575	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-52
364	TV STAND(STEEL)	412801	1069	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-53
365	PACK TABLE(WOOD)	412801	1800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-54
366	PACK TABLE(WOOD)	412801	1800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-55
367	PACK TABLE(WOOD)	412801	1800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-56
368	PEDESTAL USHA FAN	412801	1950	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-57
369	BLANKETS	412801	1700	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-58
370	BLANKETS	412801	1700	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-59
371	BLANKETS	412801	1700	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-60
372	BLANKETS	412801	1700	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-61
373	KURLON MATTRESS	412801	2419	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-62
374	KURLON MATTRESS	412801	2419	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-63
375	CARPET	412801	2500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-64
376	CARPET (12"*10)	412801	1572	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-65
377	CARPET (12"*10)	412801	1572	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-66
378	DOUBLE TROLLEY FOR BATTERY AND INVERTER	412801	1200	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-67
379	GRINDER	412801	2836	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-68

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380	PRESSURE COOKER	412801	990	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-69
381	CENTER TABLE	412801	4500	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-70
382	MATTRESS LATX	412801	22125	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-76
383	MATTRESS ORTHO	412801	12062	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-77
384	MATTRESS ORTHO	412801	12062	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-78
385	USHA CEILING FAN BERHAMPUR	412801	1250	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-91
386	USHA CEILING FAN BERHAMPUR	412801	1250	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-92
387	USHA CEILING FAN BERHAMPUR	412801	1250	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-93
388	KHAITAN FAN 48	412801	1650	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q3-99
389	GAS Stove BBSR	412801	2015	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-100
390	BSNL MODEM	412801	2400	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-101
391	EXECUTIVE CHAIR,7004D	412801	4036	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-53
392	EXECUTIVE CHAIR,7004D	412801	4036	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-54
393	EXECUTIVE CHAIR,7004D	412801	4035	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-55
394	EXECUTIVE CHAIR,7004D	412801	4035	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-56
395	EXECUTIVE CHAIR,7004D	412801	4035	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-57
396	EXECUTIVE CHAIR,7004D	412801	4035	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-58
397	GLASS CENTER TABLE	412801	4000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-59
398	WOODEN TABLE 34"X 35"X 30"	412801	1691	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-60
399	DRY POWDER FIRE EXTINGUISHER TYPE ABC, 2KG	412801	4597	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-61
400	DRY POWDER FIRE EXTINGUISHER TYPE ABC, 2KG	412801	4597	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-62
401	DRY POWDER FIRE EXTINGUISHER TYPE ABC, 2KG	412801	4597	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-63
402	DRY POWDER FIRE EXTINGUISHER TYPE ABC, 2KG	412801	4596	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-64
403	PWR SUPPLT 100 240VAC,	412801	1168	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-65
404	PWR SUPPLT 100 240VAC,	412801	1167	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-66
405	BPL EMERGENCY LIGHT	412801	1400	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-67
406	EMERGENCY LIGHT	412801	1000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-68
407	EMERGENCY LIGHT	412801	1000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-69
408	TATA SKY CONNECTION	412801	1625	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-70
409	PANASONIC TELEPHONE	412801	4600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-71
410	PANASONIC TELEPHONE	412801	4600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-72
411	DVD WRITER EXTERNAL OMEGA	412801	2600	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-73
412	BSNL DATA CARD	412801	3800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-74
413	BSNL DATA CARD	412801	3800	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-75
414	HAWAEI 3G DATA CARD	412801	3490	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-76
415	WHITE MARKER BOARD	412801	2832	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-77
416	NOTICE BOARD	412801	2371	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-78
417	DUST BIN	412801	945	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-79

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418	DUST BIN	412801	945	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-80
419	DUST BIN	412801	945	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-81
420	DUST BIN	412801	945	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-82
421	DUST BIN	412801	945	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-83
422	DUST BIN	412801	945	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-84
423	DUST BIN	412801	945	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-85
424	BAJAJ ELECTRIC KETTLE	412801	2240	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-86
425	WATER FILTER	412801	1000	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-87
426	INDUCTION PLATE	412801	3700	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-88
427	EXHAUST FAN 9"	412801	850	RURAL ELECTRIFICATION PROJECT- BHUBANESHWAR	511	IUA14-511-152701/Q4-99
	Total		5231546			

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RAY & RAY

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	UPPER STATIONARY LABYRINTH AS PER DRG	410714	81874
2	UPPER STATIONARY LABYRINTH AS PER DRG	410714	81874
3	OIL COOLE	410714	66407
4	OIL COOLE	410714	66407
5	High Pressure cleaning syt.	410806	79632
6	Chain Pully 10 Ton Cap.	410806	32228
7	Concrete Mixture	411110	6256
8	Electric Motor	411111	87381
9	Electric Motor	411111	87381
10	Control Pump for Panel	411112	9424
11	Electric Motor 30K	411112	40082
12	Dewatering pump	411112	5820
13	Dewatering pump	411112	10365
14	Dewatering pump	411112	98596
15	Dewatering pump	411112	5521
16	Mody Submesible Pump	411112	34742
17	Mody Submesible Pump	411112	30313
18	Mody Submesible Pump	411112	30312
19	Submersible Pump	411112	117364
20	Kirloskar Make Motor 75 Km 100 HP	411112	57852
21	Portable welding set	411114	21035
22	Muck Trolley(1Cu.Yd.Cap.)	411130	3859
23	Electrical Fan Regulator	411130	44
24	Electrical Fan Regulator	411130	44
25	Electrical Fan Regulator	411130	44
26	Electrical Fan Regulator	411130	44
27	Electrical Fan Regulator	411130	43
28	Electrical Fan Regulator	411130	43
29	Electrical Fan Regulator	411130	43
30	Electrical Fan Regulator	411130	43
31	Electrical Fan Regulator	411130	43
32	Electrical Fan Regulator	411130	43
33	28 KVA Oil Cooled Welding transformer	411130	16201
34	28 KVA Oil Cooled Welding transformer	411130	16201
35	Conference Table	411701	8084
36	E.C.G. Machine	411706	4301
37	MICROOVEN (LG)	411707	4500
38	MICROWAVE OVEN SAMSUNG MW GE832D	411707	16900
39	Mattress 5	411707	9858
40	Mattress 5	411707	9858
41	Mattress 5	411707	9858
42	Mattress 5	411707	9858
43	MATTRESS C COIR MI 21-5-2005	411707	8366
44	MATTRESS (78 X 60) 4 THICK-ORTHOMATIC	411707	9494
45	MATTRESS (78 X 36) 4 THICK-ORTHOMATIC REGULAR	411707	5656
46	MATTRESS (78 X 60) 5" THICK-ORTHOMATIC DELUXE	411707	12524
47	MATTRESS(78X60) 4" THICK-ORTHOMATIC	411707	9494
48	MATTRESS(78X60) 4" THICK-ORTHOMATIC	411707	9494
49	MATTRESS(78X60) 4" THICK-ORTHOMATIC	411707	9494
50	MATTRESS(78X60) 4" THICK-ORTHOMATIC	411707	9494
51	MATTRESS(78X60) 4" THICK-ORTHOMATIC	411707	9494
52	MATTRESS(78X60) 4" THICK-ORTHOMATIC	411707	9494
53	MATTRESS(78X60) 4" THICK-ORTHOMATIC	411707	9494
54	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
55	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656

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56	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
57	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
58	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
59	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
60	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
61	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
62	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
63	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
64	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
65	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
66	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
67	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
68	MATTRESS(78X36) 4" THICK-ORTHOMATIC	411707	5656
69	MATTRESS(78X60) 5 THICK-ORTHOMATIC DELUXE	411707	12524
70	MATTRESS(78X60) 5 THICK-ORTHOMATIC DELUXE	411707	12524
71	ACE MATTRESS 78"X72"X4" - GODREJ	411707	8349
72	SLEEP WELL MATTRESS (7*36*4)	411707	2650
73	SLEEP WELL MATTRESS (7*36*4)	411707	2651
74	SLEEP WELL MATTRESS (7*36*4)	411707	2650
75	SLEEP WELL MATTRESS (7*36*4)	411707	2650
76	UPS (1 KVA)	411801	12000
77	UPS 1.5KVA ELNOVA, M/S SIKKIM COMPUTER	411801	17100
78	UPS 1KVA	411801	8820
79	UPS 1KVA	411801	8820
80	UPS 600-650A FOR LAN SYSTEM	411801	4992
81	TFT Colour Monitor 17	411801	38400
82	ASSEMBLED COMPUTER- M/S EXCEL COMPUTERS. DOP-13/01/2005	411801	24048
83	Computer System with Monitor & UPS (incl MS Win XP Home @ 4150 per pk)	411801	65500
84	Computer System with Monitor & UPS (incl MS Win XP Home @ 4150 per pk)	411801	32750
85	Computer System with Monitor & UPS (incl MS Win XP Home @ 4150 per pk)	411801	32750
86	computers	411801	61500
87	computers	411801	61500
88	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
89	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
90	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
91	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
92	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
93	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
94	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
95	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
96	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
97	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975

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98	COMPUTERS,COMPAQ MAKE, MODEL NO-3601	411801	47975
99	COMPUTERS,COMPAQ MAKE, MODEL NO-3601	411801	47975
100	COMPUTERS,COMPAQ MAKE, MODEL NO-3601	411801	47975
101	Desktop Compaq Pressario SR 1722IL (MIN dt- 11/5/06)	411801	28100
102	Desktop Compaq Pressario SR 1722IL (MIN dt- 11/5/06)	411801	28100
103	Desktop Compaq Pressario SR 1722IL (MIN dt- 11/5/06)	411801	28100
104	Desktop Compaq Pressario SR 1722IL (MIN dt- 11/5/06)	411801	28100
105	Desktop Compaq Pressario SR 1722IL (MIN dt- 11/5/06)	411801	28100
106	Desktop Compaq Pressario SR 1722IL (MIN dt- 11/5/06)	411801	28100
107	Desktop Compaq Pressario SR 1722IL (MIN dt- 11/5/06)	411801	28100
108	HP Compaq Business Desktop DX2280	411801	67906
109	Laptop Computer Compaq Pressario B1822TU (MIN dt - 11/5/06)	411801	63549
110	Notebook Intel Core2Duo	411801	123394
111	LAN NETWORKING ADMINISTRATIVE BUILDING	411801	505960
112	UPS-600-650A WITH INPUT & ASSEMBLED COMPUTER	411801	21450
113	Matix Printer	411803	4217
114	NET WORK PRINTER(HP1J 1700)	411803	36700
115	NET WORK PRINTER(HP1J 9000)	411803	249100
116	TVS Dot matrix printer HD745 24 pin	411803	18338
117	Printer	411803	5679
118	Printer	411803	9355
119	Printer	411803	24973
120	PRINTER	411803	91915
121	HP LJ 1522 NF MFP Print/Scan/Copy/Fax	411803	44676
122	HP LJ M1120 MFP Print/Scan/Copy/Fax	411803	26500
123	LAN EXTENDER	411804	28988
124	LAN EXTENDER	411804	20604
125	MTASR3-200 RAS Finder 3 port	411804	32240
126	RAS FINDER 3 PORT	411804	104000
127	V. SAT	411805	832000
128	V-SAT	411805	1209649
129	U.P.S.Single	411902	11363
130	Modi Xerox 58211V	412003	84486
131	Photocopy Machine XEROX	412003	112041
132	Photocopy Machine XEROX	412003	112041
133	INDUCTION COOK TOP(PRESTIGE)	412007	2525
134	WINDOWS 2000 SERVER	412201	40248
135	MMS SOFTWERE TCS	412201	28333
136	MS OFFICE MEDIA,	412201	2950
137	MS OFFICE USER,	412201	268125
138	VOLTAGE STABILISER	412501	5528
139	Colour T.V.	412501	13355
140	Video camera	412501	36422
141	Memory Stick 1GB	412501	1400
142	Auto Clove Mach.	412502	15193
143	Automatic weather static with assessories	412502	192510
144	CAFE POD	412503	8438
145	CAFE POD	412503	9493
146	Winch Machine	412503	3408
147	MICROWAVE OVEN	412503	13130
148	PHILIPS IRON	412503	1300
149	Shaimiyana	412503	4277
150	COMPUTER CHAIR	412801	2288
151	Steel Almirah	412801	4050
152	Heat Convector Usha	412801	4310
153	Heat Convector Usha	412801	4310
154	Flat file 12"	412801	1900
155	NAAL	412801	2350

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156	Hind TExpro Cessing	412801	5000
157	UPS	412801	2100
158	UPS	412801	2100
159	UPS 500VA	412801	2236
160	UPS 500VA	412801	2236
161	UPS STABILISER	412801	4084
162	UPS STABILISER	412801	4084
163	UPS STABILISER	412801	4084
164	UPS STABILISER	412801	4084
165	UPS STABILISER	412801	4084
166	UPS STABILISER	412801	4084
167	UPS STABILISER	412801	4084
168	UPS STABILISER	412801	4084
169	UPS STABILISER	412801	4084
170	UPS STABILISER	412801	4084
171	UPS STABILISER	412801	4084
172	UPS STABILISER	412801	4084
173	UPS STABILISER	412801	4084
174	UPS STABILISER	412801	4085
175	UPS Voltage Stabiliser	412801	4179
176	UPS Voltage Stabiliser	412801	4179
177	UPS Voltage Stabiliser	412801	4179
178	UPS Voltage Stabiliser	412801	4179
179	UPS Voltage Stabiliser	412801	4229
180	UPS Voltage Stabiliser	412801	4230
181	UPS Voltage Stabiliser	412801	4229
182	UPS Voltage Stabilizer	412801	4179
183	EMERGENCY LIGHT WITH D/T	412801	880
184	Hard Disk Casing USB Extnl	412801	770
185	Pen Drive 2GB	412801	800
186	H.P.SCANNER	412801	4950
187	H.P.SCANNER	412801	4950
188	H.P.SCANNER,BRIGHT COMPUTERS, GANGTOK.	412801	4950
189	Modem Acer	412801	2450
190	LOGITECH KEY BOARD	412801	1349
191	LOGITECH KEY BOARD	412801	1349
192	USB 3G DATA CARD	412801	1767
193	USB 3G DATA CARD	412801	1943
194	USB 3G DATA CARD	412801	1943
195	3G USB MODEM	412801	1800
196	Airtel Datacard	412801	3999
197	Clock	412801	940
198	SUNFLAME GAS STOVE 2 BURNER	412801	4521
199	MIXER GRINDER	412801	4141
200	ELECTRIC KETTLE STAINLESS STEEL	412801	2626
201	POP UP TOASTER-USHA, 3221	412801	2212
202	ELECTRIC KETTLE STAINLESS STEEL	412801	2116
203	ELECTRIC KETTLE STAINLESS STEEL	412801	2116
204	GRINDER	412801	2836
205	HOT CASE	412801	3000
206	PRESSURE COOKER	412801	990
207	MURPHY COFFE MAKER	412801	3995
208	Profile (Foam)	412801	386
209	BLANKETS	412801	1700
210	BLANKETS	412801	1700
211	BLANKETS	412801	1700
212	BLANKETS	412801	1700
213	KURLON MATTRESS	412801	2419
214	KURLON MATTRESS	412801	2419
215	MATTRESS LATX	412801	22125
216	MATTRESS ORTHO	412801	12062
217	MATTRESS ORTHO	412801	12062
218	Woolen Carpet	412801	2005
219	Woolen Carpet	412801	3192

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220	Woolen Carpet	412801	1222
221	Woolen Carpet	412801	4511
222	CARPET	412801	2500
223	CARPET (12"*10)	412801	1571
224	CARPET (12"*10)	412801	1571
225	CARPET (12"*10)	412801	1572
226	CARPET (12"*10)	412801	1571
227	CARPET (12"*10)	412801	1571
228	CARPET (12"*10)	412801	1572
229	CARPET (12"*10)	412801	1572
230	GAS Stove BBSR	412801	2015
231	BSNL DATA CARD	412801	3800
232	BSNL DATA CARD	412801	3800
233	HAWAEI 3G DATA CARD	412801	3490
	Total		7351269

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

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

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	SONY LCD	412501	30000	PARBATI-III PROJECT	119	IUA14-107-153301/Q1-5
2	DYNNING TABLE WITH SIX CHAIRS	411702	16000	PARBATI-III PROJECT	119	IUA14-107-153301/Q1-2
3	CELL PHONE SAMSUNG 2652 CHAMP	412801	3500	PARBATI-III PROJECT	119	IUA14-107-153301/Q1-3
4	DELL XPS 15Z LAPTOP- INTEL 172.80GHZ- 8 GB RAM -750GB HDD -15.6 DISPLAY	411801	87640	PARBATI-III PROJECT	119	IUA14-107-153301/Q1-4
	Total		137140			

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
			(+) for Additon, (-) for Deduction)
1	PUBLIC TOILET AT PROJECT HOSPITAL	410323	458905
2	PUBLIC TOILET AT PROJECT HOSPITAL	410323	-458905
3	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA INCLUDING ACCESORIES, CISCO SX20	411903	366691
4	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA INCLUDING ACCESORIES, CISCO SX20	411804	-366691
5	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411806	6722
6	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411806	6722
7	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411806	6722

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8	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411806	6722
9	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411806	6722
10	HP STORAGEWORKS X1400 4TB SATA NETWORK STORAGE SYSTEM	411806	206246
11	14 PORT GIGABIT L2 STACKABLE MANAGEMENT SWITCH WITH 2 COMBO 1000BASE-T/SFP PORTS	411806	40616
12	14 PORT GIGABIT L2 STACKABLE MANAGEMENT SWITCH WITH 2 COMBO 1000BASE-T/SFP PORTS	411806	40616
13	WIRELESS ROUTER D-LINK DSL-2750U	411806	2300
14	Admin Building to Power House Lan Backbone	411806	439824
15	24-PORT GIGABIT L2+ STACKABLE MANAGEMENT SWITCH WITH 4 COMBO SFP AND 3 OPEN SLOTS FOR OPTIONAL 10GE	411806	141086
16	24-PORT GIGABIT L2+ STACKABLE MANAGEMENT SWITCH WITH 4 COMBO SFP AND 3 OPEN SLOTS FOR OPTIONAL 10GE	411806	141086
17	SWITCH RACK 12U COMPLETE WITH ACCESSORIES	411806	7170
18	SWITCH RACK 12U COMPLETE WITH ACCESSORIES	411806	7170
19	SERVER RACK 19, 42U WITH ACCESSORIES	411806	103504
20	MEDIA CONVERTER, TP-LINK MC210CS	411806	5252
21	MEDIA CONVERTER, TP-LINK MC210CS	411806	5251
22	MEDIA CONVERTER, TP-LINK MC210CS	411806	5252
23	MEDIA CONVERTER, TP-LINK MC210CS	411806	5252
24	LAN EXTENDER	411806	18907
25	LAN EXTENDER	411806	18907
26	MEDIA CONVERTER, TP-LINK MC210CS	411806	5252
27	RACK 19 INCH 42U 800MM DEPTH WITH 4/6 230 V FANS AND CABLE MANAGEMENT, WALL MOUNTED.	411806	43021
28			
29	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411804	-6722
30	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411804	-6722
31	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411804	-6722
32	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411804	-6722
33	RACK 6U 19 WITH FRONT DOOR,POWER DISTRIBUTION BOX (5*5A) WITH CABLE	411804	-6722
34	HP STORAGEWORKS X1400 4TB SATA NETWORK STORAGE SYSTEM	411804	-206240
35	14 PORT GIGABIT L2 STACKABLE MANAGEMENT SWITCH WITH 2 COMBO 1000BASE-T/SFP PORTS	411804	-40616
36	14 PORT GIGABIT L2 STACKABLE MANAGEMENT SWITCH WITH 2 COMBO 1000BASE-T/SFP PORTS	411804	-40616
37	WIRELESS ROUTER D-LINK DSL-2750U	411804	-2300
38	Admin Building to Power House Lan Backbone	411804	-439824

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39	24-PORT GIGABIT L2+ STACKABLE MANAGEMENT SWITCH WITH 4 COMBO SFP AND 3 OPEN SLOTS FOR OPTIONAL 10GE	411804	-141086
40	24-PORT GIGABIT L2+ STACKABLE MANAGEMENT SWITCH WITH 4 COMBO SFP AND 3 OPEN SLOTS FOR OPTIONAL 10GE	411804	-141086
41	RACK 19 INCH 42U 800MM DEPTH WITH 4/6 230 V FANS AND CABLE MANAGEMENT, WALL MOUNTED.	411804	-43021
42	SWITCH RACK 12U COMPLETE WITH ACCESSORIES	411804	-7170
43	SWITCH RACK 12U COMPLETE WITH ACCESSORIES	411804	-7170
44	SERVER RACK 19, 42U WITH ACCESSORIES	411804	-103504
45	MEDIA CONVERTER, TP-LINK MC210CS	411804	-5252
46	MEDIA CONVERTER, TP-LINK MC210CS	411804	-5252
47	MEDIA CONVERTER, TP-LINK MC210CS	411804	-5252
48	MEDIA CONVERTER, TP-LINK MC210CS	411804	-5252
49	LAN EXTENDER	411804	-18907
50	LAN EXTENDER	411804	-18907
51	MEDIA CONVERTER, TP-LINK MC210CS	411806	-5251
52	RECHARGEABLE TORCH LIGHT	412801	283
53	RECHARGEABLE TORCH LIGHT	412801	283
54	RECHARGEABLE TORCH LIGHT	412801	283
55	RECHARGEABLE TORCH LIGHT	412801	283
56	RECHARGEABLE TORCH LIGHT	412801	283
57	RECHARGEABLE TORCH LIGHT	412801	283
58	RECHARGEABLE TORCH LIGHT	412801	283
59	RECHARGEABLE TORCH LIGHT	412801	283
60	RECHARGEABLE TORCH LIGHT	412801	283
61	RECHARGEABLE TORCH LIGHT	412801	283
62	RECHARGEABLE TORCH LIGHT	412801	-283
63	RECHARGEABLE TORCH LIGHT	412801	-283
64	RECHARGEABLE TORCH LIGHT	412801	-283
65	RECHARGEABLE TORCH LIGHT	412801	-283
66	RECHARGEABLE TORCH LIGHT	412801	-283
67	RECHARGEABLE TORCH LIGHT	412801	-283
68	RECHARGEABLE TORCH LIGHT	412801	-283
69	RECHARGEABLE TORCH LIGHT	412801	-283
70	RECHARGEABLE TORCH LIGHT	412801	-283
71	RECHARGEABLE TORCH LIGHT	412801	-283
72	OTOSCOPE	412005	5145
73	OTOSCOPE	412005	-5145
74	ACCUCHEK ACTIVE GLUCOMETER	412005	1365
75	ACCUCHEK ACTIVE GLUCOMETER	412005	1365
76	ACCUCHEK ACTIVE GLUCOMETER	412005	-1365
77	ACCUCHEK ACTIVE GLUCOMETER	412005	-1365
78	B.P. APPRATUS MERCURY, ULTRA LIFE TIME	412005	2258
79	B.P. APPRATUS MERCURY, ULTRA LIFE TIME	412005	-2258
80	WEIGHING MACHINE	412005	767
81	WEIGHING MACHINE	412005	-767
82	GODREJ COMPANION TABLE C-3D	411701	7809
83	GODREJ COMPANION TABLE C-3D	411701	7809
84	LENEVO COMPUTER	411801	26760
85	GODREJ COMPANION TABLE C-3D	411701	-7809
86	GODREJ COMPANION TABLE C-3D	411701	-7809
87	IFB WASHING MACHINE 5.5KG.	412503	-26760
	Total		0

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Note no. 11.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	Linkage	1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i)	Roads and Bridges	4302	-				-
ii)	Buildings	4303	1210889	2408198	-	3392709	226378
iii)	Railway sidings	4305	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	-				-
v)	Generating Plant and Machinery	4307	-	22472			22472
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	-	860669		478289	382380
xi)	Other assets awaiting installation	4414, 6114, 4318	902317	12114651		13016968	-
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	4E+05	-				-
	Sub total (a)		2113206	15405990	-	16887966	631230
	* For addition during the period refer Note No. 28						
			1-Apr-2014	Adjustment			31-Mar-2015
	Construction Stores (for valuation refer Accounting Policy no.7)		-			-	(
	Less : Provisions for construction stores		-			-	(
	Sub total (b)		0			-	(
	TOTAL		2113206	15405990	-	16887966	631230
	Previous year		4142800	14015664	-	16045258	2113206

Explanatory Note: -

(Hide the Explanatory Notes which are not applicable)

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

2) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longe period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during th period is carried forward in capital work in progress.

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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

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Note no. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

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

Note no. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	-		-	-		-
Unsecured (considered good)						
– Against bank guarantee	-		-	-		-
– Others	-		-	-		-
Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
Unsecured (considered doubtful)	-		-	-		-
Less : Provisions for doubtful advances 1*	-		-	-		-
b) DEPOSITS						
- Unsecured (considered good)	135000	45927	180927	135000	45927	180927
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt.Depts. 2*	-		-	-		-
Less : Provision for Doubtful Deposits 3*	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	25057588	3250757	28308345	25835683	3238117	29073800
- Unsecured (considered good)	249636	6048774	6298410	1906330	5980740	7887070
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to contractor / supplier						
- Secured (considered good)		-	-		-	-
- Unsecured (considered good)						
– Against bank guarantee		-	-		-	-
– Others		9674967	9674967		444484	444484
- 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)	-	5619279	5619279	-	4630730	4630730
- Unsecured (considered doubtful)						
Less : Provisions for doubtful Other loans & advances 4*	-	-	-	-	-	-
Advance income tax & tax deducted at source		-	-		-	-
Total	25442224	24639704	50081928	27877013	14339998	422 1

	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		-	-		-	-
Used during the year / period		-	-		-	-
Reversed during the year / period		-	-		-	-
Closing balance	-	-	-	-	-	-

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

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

Explanatory Note: -

	As at 31.03.2015	As at 31.03.2014
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		

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

Note no. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

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

Note no. 15 CURRENT INVESTMENTS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In 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	50761881		47757802	
Stores in transit/ pending inspection	4385800	55147681	107406	47865208
Loose tools		2229999		1799922
Scrap inventory		116335		116335
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		120973		250092
Total		57373042		49531373

Provision for Obsolescence & Diminution in Value *1		
Opening Balance	250092	11503519
Addition during the year / period		250092
Used during the year / period	-	11503519
Reversed during the year / period	129119	-
Closing balance	120973	250092

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Note no. 14.2 Other Non-current Assets - Regulatory Assets

(Amount in Rupees)

Sl. No.	Particulars	1-Apr-2014	Addition	Adjustment*	Amortisation/ Impairment	31-Mar-2015
	Regulatory Assets					
i)	Subansari Lower HE Project	-	-	-	-	-
	TOTAL	-	-	-	-	-
	Previous year	-	-	-	-	-

* On account of transition provision to recognise rate regulated assets in respect of expenditure incurred during the period of interruption of construction activities i.e. from 16.12.2011 to 31.3.2014

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Note no. 17 TRADE RECEIVABLES

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
	Trade Receivables outstanding for a period exceeding six months from the date they become due for payment		
	- Secured - Considered good	-	-
	- Unsecured - Considered Good	-	-
	- Unsecured - Considered Doubtful		
	Other Trade Receivables		
	- Secured - Considered good		
	- Unsecured - Considered Good		
	- Unsecured - Considered Doubtful		
	Less: Provision for doubtful debts *1	-	-
	Total	-	-

	Provisions for doubtful debts *1
	Opening Balance - -
	Addition during the year / period - -
	Used during the year / period - -
	Reversed during the year / period - -
	Closing balance - -

Explanatory Note: -

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

Note no. 18 CASH AND BANK BALANCES

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
A	Cash and Cash Equivalents		
	Cash on hand (includes stamps on hand of Rs. ----- ,Previous year Rs. -----)	106923	45037
	Cheques, drafts on hand	-	-
	Balances with banks		
	• With scheduled banks		
	- In current account		
	- Self Insurance Fund	-	-
	- Others	102467	5000
	- In deposits account (Deposits with maturity of three months or less)		
	- Self Insurance Fund		
	- IPO Proceeds	-	-
	- Others	-	-
	• With other banks		
	- In current account		
	Bank of Bhutan	-	-
	Deutsche Bank	-	-
	Barclay's Bank	-	-
	Standard Chartered Bank	-	-
B	Other Bank Balances		
	Deposits with maturity of more three months but less than/upto 12 months		
	• With scheduled banks		
	- Self Insurance Fund	-	-
	- IPO Proceeds	-	-
	- Others	-	-
	Deposit account-Unpaid Dividend	-	-
	Deposits with more than 12 months maturity		
	- Self Insurance Fund	-	-
	- IPO Proceeds	-	-
	- Others	-	-
	Total	209390	50037

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Note no. 19 OTHER CURRENT ASSETS (Amount in Rupees)

	PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
a)	Interest accrued on:				
	Loan to State Government in settlement of dues from customers	-		-	
	Deposits				
	- IPO	-		-	
	- Self Insurance	-		-	
	- Other deposits	-		-	
	Others				
	- Considered Good	-		1440159	
	- Considered Doubtful	-		-	
		-		1440159	
	Less: Provisions for Doubtful Interest *1	-	-	-	1440159
b)	Receivable on account of unbilled revenue		-		-
c)	Receivable from Subsidiaries / JV's		-		-
d)	Interest recoverable from beneficiary		-		-
e)	Claims recoverables	3637524		18135274	
	Less: Provisions for Doubtful Claims *2	3620406	17118	3620406	14514868
	Work In Progress				
f)	Construction work in progress(on behalf of client)		-		-
	Consultancy work in progress(on behalf of client)		-		-
g)	Surplus Assets / Obsolete Assets held for disposal		2639730		3140919
h)	Expenditure awaiting adjustment	-		-	
	Less: Provision for project expenses awaiting write off sanction *3	-	-	-	-
i)	Losses awaiting write off sanction/pending investigation	7380897		7380897	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4	7380897	-	7380897	-
j)	Others		-		-
	Total		2656848		190[illegible]946

Provisions for Doubtful Interest *1		
Opening Balance	-	-
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	-
Closing balance	0	0
Provisions for Doubtful Claims *2		
Opening Balance	3620406	19112389
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	15491983
Closing balance	3620406	3620406
Provision for project expenses to be writen off *3		
Opening Balance	-	-
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	-
Closing balance	0	0
Provision for losses pending investigation / awaiting write off sanction *4		
Opening Balance	7380897	7380897
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	-
Closing balance	7380897	7380897

Explanatory Note: -

1) ~~Surplus Assets~~ / ~~Obsolete Assets~~ held for disposal are shwon at lower of book value and net relizable value.

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

Note no. 20 REVENUE FROM OPERATIONS

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A	SALES				
	SALE OF POWER		1005156393		955557264
	Less :				
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-		-	
	Tariff Adjustments	-		-	
	Regulated Power Adjustment	111120849		317023	
	Income from generation of electricity - precommissioning (Transferred to EDC Note no. 28 A)	-	111120849	-	317023
	Sub total A		894035544		955240241
B	ADVANCE AGAINST DEPRECIATION				
	During the year/period		-		-
	Less : Written back during the year/period		32830000		32830000
	Sub total B		(32830000)		(32830000)
C	OTHER OPERATING INCOME				
	Interest from Beneficiary States		14940		430208
	Sub total C		14940		430208
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
	Contract Income	-		-	
	Revenue from Project management/ Consultancy works	-		-	
	Sub total D		-		-
	TOTAL (A-B+C+D)		926880484		988500449

Explanatory Note: -

1) Sales includes Rs. 4 (Corresponding Previous period Rs. -3235111) on account of earlier year sales arising out of finalisation of tariff in current period. - For power stations only

NHPC LIMITED FARIDABAD

RAY & RAY 5, CHA... LANE KOLKATA CHARTERED ACCOUNTANTS

Note no. 21 OTHER INCOME

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
A)	Income from Non-Current Investments		
	Trade		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	Non-Trade		
	- Dividend income -Mutual Fund	-	-
	- Dividend income -Others	-	-
	- Interest-(Self Insurance Fund)	-	-
B)	Other Income		
	Interest		
	- Loan to State Government in settlement of dues from customers	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account - Self Insurance Fund	-	-
	-Deposit Account - Other than self insurance fund	-	-
	- Employee's Loans and Advances	1958431	2174476
	- Others	-	-
	Late payment surcharge	12277161	13501671
	Net Gain/Loss on Sale of Mutual Fund	-	-
	Income From Sale of Self Generated VERs	-	-
	Realization of Loss Due To Business Interuption	-	-
	Profit on sale of assets	-	15589
	Liability/ Provisions not required written back #	2625478	308[illegible]539
	Others	8658207	6[illegible]94
	Exchange rate variation	-	-
	TOTAL	25519277	53385469
	Add/(Less): C.O./Regional Office/PID Expenses	1554229	1374879
	TOTAL	27073506	54760348
	Less: Income transferred to EDC	-	-
	Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	27073506	54760348
	#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)	129119	-
	e) Bad and doubtful debts (*1 under	-	-
	f) Bad and doubtful claims (*2	-	15491983
	g) Project expenses awaiting w/o reversed (*3 under Note 19)	-	-
	h) Losses pending investigation/awaiting write off	-	-
	i) Provision for wage revision	-	-
	j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	1635467	7439
	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	860892	15342117
	TOTAL	2625478	30841539

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

Note no. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES (Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A.	GENERATION EXPENSES				
	(i) Water Usage Charges		-		-
	(ii) Consumption of stores and spare parts		5197987		14829645
B.	Direct Expebditure on Contract, Project Management and Consultancy Works		-		-
C.	REPAIRS & MAINTENANCE				
	- Building		18193742		22681825
	- Machinery		25641117		26140618
	- Others		37511431		51515799
D.	ADMINISTRATION EXPENSES				
	Rent & Hire Charges		4879972		4247851
	Rates and taxes		109554		206999
	Insurance		15329202		12035923
	Utilization of Self Insurance Fund		-		-
	Security expenses		23784631		22337260
	Electricity Charges		7000		6000
	Travelling and Conveyance		4958954		4069151
	Expenses on vehicles		6074665		6969810
	Telephone, telex and Postage		4442359		2455344
	Advertisement and publicity		504574		495039
	Entertainment and hospitality expenses		11837		6900
	Printing and stationery		1021805		949876
	Consultancy charges - Indigenous		2569849		1482452
	Consultancy charges - Foreign		-		-
	Audit expenses (Refer detail below)		319168		143941
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-		-
	Expenditure on land not belonging to company		446888		479628
	Loss on sale of assets		248009		113583
	Assets / claims written off		33987		-
	Books & Periodicals		30796		26095
	Donation		-		-
	CSR/ Sustainable Development/ Community Development Expenses		4918858		3308243
	Directors' expenses		-		-
	Research and development expenses		-		-
	Interest on Arbitration/ Court Cases		-		-
	Interest to beneficiary states		-		1653502
	Rebate to customers		6142969		9440463
	Expenditure on Self Generated VER's		-		-
	Expenses for Regulated Power	10964516		151153	
	Less: - Exp Recoverable on Regulated Power	10964516	-	151153	-
	Exchange rate variation		-		-
	Other general expenses		32464801		35315705
	Sub-total		194844155		220911652
	Add/(Less): C.O./Regional Office/PID Expenses		8004084		6901477
	Sub-total		202848239		227813129
	Less: Amount transferred to EDC		-		-
	Less: Recoverable from Deposit Works		-		-
		Total (A to E) = i	202848239		227813129

RAY & RAY S. CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

	PARTICULARS		For the year ended 31st March, 2015	For the year ended 31st March, 2014
F	PROVISIONS			
	Bad and doubtful debts provided		-	-
	Bad and doubtful advances / deposits provided		-	-
	Bad and doubtful claims provided		-	-
	Diminution in value of stores and spares		-	417745
	Shortage in store & spares provided		-	-
	Provision against diminution in the value of investment		-	-
	Project expenses provided for		-	-
	Provision for fixed assets/ stores provided for		-	-
	Diminution in value of Inventory of Self Generated VER's Provided for		-	-
	Provision for CAT Plan		-	-
	Others		-	-
	Sub-total		-	417745
	Add/(Less): C O /Regional Office/PID Expenses		-	-
	Sub-total		-	417745
	Less: Amount transferred to EDC		-	-
	Less: Recoverable from Deposit Works		-	-
		Total (F) = ii	-	417745
	Total carried forward to Statement of Profit & Loss	Total (i) + (ii)	202848239	228230874

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 Nil (Previous period Rs. 1653502/-) has been provided in the books during the period ended 31.03.2015 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

		As on 31.03.2015		As on 31.03.2014
i) Statutory auditors				
As Auditor				
Audit Fees	-		-	
Tax Audit Fees	-	-	-	-
In other Capacity				
Taxation Matters	-		-	
Company Law Matters	-		-	
Management Services	-		-	
Other Matters/services	238399	238399	-	-
Reimbursement of expenses		-		-
ii) Cost Auditors				
Audit Fees		70537		131818
Reimbursement of expenses		10232		12123
Total Audit Expenses		319168		143941

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

Note no 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Salaries, wages, allowances	190317403	176194274
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	30226553	29270858
Staff welfare expenses	12799680	12811757
Leave Salary & Pension Contribution	-	-
TOTAL	233343636	218276889
Add/(Less): C.O./Regional Office Expenses	26318207	25867426
TOTAL	259661843	244144315
Less: Employee Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	259661843	244144315

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. 2579520/- (Corresponding Previous period Rs. 1743823/-) towards lease payments in respect of premises for residential use of employees.

(Rs. In)

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2015	For the year ended 31st March, 2014
i) towards Employees Provident Fund	12053805	11954464
ii) towards Employees Defined Contribution Superannuation Scheme	16272647	15044655

Note no. 24 FINANCE COST

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
a)	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	sub total	-	-
b)	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Royalty	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	33167	70883
	sub total	33167	70883
c)	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	sub total	-	-
	Total	33167	70883
	Add/(Less): C.O./Regional Office/PID Expenses	2236	5790
	TOTAL	35403	76673
	Less: Finance Cost transferred to EDC	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	35403	76673

Note no. 25 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount In Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Depreciation & Amortisation Expenses	122078890	121344121
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	1353926	663845
TOTAL	123432816	122007966
Less: Depreciation & Amortisation Expenses transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	123432816	122007966

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

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NHPC LIMITED FARIDABAD

Note no. 26 PRIOR PERIOD ITEMS (NET)

(Amount In Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	-	-
SUB TOTAL	-	-
EXPENDITURE		
Salaries & Wages	-	-
Repair & Maintenance	-	1155438
Finance Cost	-	-
Depreciation & Amortization	-	-
Others	-	600101
SUB TOTAL	-	1755539
TOTAL	-	1755539
Add/(Less): C O./Regional Office/PID Expenses	1248	17380
TOTAL	1248	1772919
Less: Prior Period Expenses transferred to EDC		
Prior period expenses	-	-
Less Prior period income	-	-
Total	1248	1772919
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1248	1772919

Note no. 27 TAX EXPENSES

(Amount in Rupees)

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

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

Note no. 28 EXPENDITURE DURING CONSTRUCTION FOR THE YEAR

(Amount in Rupees)

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

NHPC LIMITED FARIDABAD

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Name of Project : RANGIT POWER STATION

Annexure - I (A

Amount in Rs

Details of Allocation of Corporate Office Management Expenses/Regional Office Expenses upto 31.03.2015

	Other Income (GL 849999)	GEN. ADMN & OTHER EXPENSES (GL 929999)	PROVISION (GL 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL	FINANCE CHARGES (GL 949999)	DEPRECIATION (GL 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	(2,81,810)	12,42,800	-	52,37,420	610	2,24,270	10,910	64,34,200
ii)Reg. Off. Exp.	(26,972)	1,54,480	-	10,96,792	29	11,564	-	12,35,893
iii) PID - Siliguri								-
								-
Sub-total	**(3,08,782)**	**13,97,280**	**-**	**63,34,212**	**639**	**2,35,834**	**10,910**	**76,70,093**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(3,94,770)	20,86,220	-	50,98,730	1,430	3,81,830	(2,070)	71,71,370
ii)Reg. Off. Exp.	(38,345)	3,19,510	-	13,97,903	17	31,721	-	17,10,806
iii) PID - Siliguri								-
								-
Sub-total	**(4,33,115)**	**24,05,730**	**-**	**64,96,633**	**1,447**	**4,13,551**	**(2,070)**	**88,82,176**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(3,43,420)	16,17,270	-	51,45,470	(220)	2,77,610	12,430	67,09,140
ii)Reg. Off. Exp.	(78,636)	4,84,731		26,78,634	160	69,622	-	[illegible],511
iii) PID - Siliguri								-
								-
Sub-total	**(4,22,056)**	**21,02,001**	**-**	**78,24,104**	**(60)**	**3,47,232**	**12,430**	**98,63,651**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(3,40,000)	16,49,000	-	51,61,000	-	2,95,000	-	67,65,000
ii)Reg. Off. Exp.	(50,276)	4,50,073	-	5,02,258	210	62,309	(20,022)	9,44,552
iii) PID - Siliguri								-
								-
Sub-total	**(3,90,276)**	**20,99,073**	**-**	**56,63,258**	**210**	**3,57,309**	**(20,022)**	**77,09,552**
Total	**(15,54,229)**	**80,04,084**	**-**	**2,63,18,207**	**2,236**	**13,53,926**	**1,248**	**3,41,25,472**

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

Name of Unit: Rangit Power Station.

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE					
DETAILS OF FOREIGN CURRENCY EXPENDITURE					
EXPENDITURE ON	ADVICE NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
i) KNOW HOW	Nil				
ii) INTEREST					
iii) OTHER MISC. MATTERS*	As below	As below	-		

DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	ACCOUNT HEAD (GL Code)	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EXPENDITURE ON	Corpoarte Office / RO Office				
a) DOWN PAYMENT	Nil				
b) FINANCING CHARGES					
c) COMMITMENT FEE					
d) WORK PAYMENT					
Name of party					
	Sub Total for Work Payment (d)		-		
e) ADM. & DOCUMENTATION CHARGES	Nil				
f) AGENT FEES					
f) TRAVELING EXPENSES					
g) OTHER EXP (IF ANY, TO BE SPECIFIED) - MILESTONE PAYMENT					
TOTAL OTHER MISC. MATTER			-		

DETAILS OF EARNINGS IN FOREIGN EXCHANGE	ADVICE NO./ VOUCHER NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EARNINGS	Nil				
i) INTEREST					
ii) OTHER (IF ANY, TO BE SPECIFIED)					

Reconciliation of Expenditure in Foreign Currency on Accrual Basis

Closing Balance of Sundry Creditors in Foreign Currency as on Balance Sheet date i.e.31.03.2015	
Add Payments made during the period	
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 31.03.2014	
Total expenditure in foreign currency on accrual basis	

RAY & RAY 6, CHURCH LANE KOLKATA CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Annexure -XI

Name of Unit: Rangit Power station.

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2015.

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	4501XX							
2	4502XX							
3	4503XX				**Nil**			
4	6604XX							
5	6607XX							
6	6608XX							

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

(P K Jana)
Head of Finance
Station/Unit: Rangit Power Station.

Sr. Manager (Finance)
NHPC Ltd.
Rangit Power Station
S. Sikkim-737111

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA CHARTERED ACCOUNTANTS

(Shyamal Mitra)
Head of Project/Power

General Manager
रंगित पावर स्टेशन
Rangit Power Station
रंगित नगर, सिक्किम
Rangit Nagar, S. Sikkim

Name of Unit: Rangit Powe Station

Annexure -X

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2015.

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	430322	Construction of boys toilet at DAV public school of Rangit Power Station.	226378	24/03/2015	Time extention is under prcess as the work is not completed under shedule time allowed.
	431201	Extension of 1.0 KM water supply pipe line at Baniya Khola water sources of Rangit Power station.	382380	05-10-2015	Work is under process.

\ 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.

(P K JANA)
Senior Manager(Fin.)
Rangit Power Station.

Sr. Manager (Finance)
NHPC Ltd.
Rangit Power Station
S. Sikkim-737111

RAY & RAY
6, CHURCH LANE KOLKATA-1
REGISTERED ACCOUNTANTS

NHPC LIMITED
FARIDABAD

(Shyamal Mitra)
General Manager
Rangit Power Station.

General Manager
रंगित ऊर्जा केन्द्र
Rangit Power Station
रंगित नगर, दक्षिण सिक्किम
Rangit Nagar, S. Sikkim

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 2	**SHARE CAPITAL**			
	EQUITY SHARE CAPITAL ISSUED SUBSCRIBED AND PAID UP	110101	0	0
	GOVERNMENT OF INDIA-FUND ADJUSTABLE TO EQUITY	110501	0	0
			0	**0**
	DEVELOPMENT SURCHARGE RESERVE	120101		
	DEVELOPMENT SURCHARGE RESERVE - INTEREST	120102		
Note no. 3	**RESERVE AND SURPLUS**			
	CAPITAL RESERVE	130101	0	0
	CAPITAL REDEMTION RESERVE	130301	0	0
	SHARE PREMIUM ACCOUNT	130601	0	0
	BOND REDEMPTION RESERVE	130401	0	0
	SELF INSURANCE RESERVE	130501	0	0
	GENERAL RESERVE	130701	0	0
	SELF INSURANCE FOR CONTINGENCIES	350801	0	0
	PROFIT AND LOSS ACCOUNT	970705	0	0
	PROFIT & LOSS ACCOUNT	130801	0	0
	R&D RESERVE	130902	0	0
	CSR RESERVE	130901	0	0
			0	**0**
	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	**10000000**	**0**
	SHARE APPLICATION MONEY PENDING ALLOTMENT			
	SHARE CAPITAL DEPOSIT	110301	0	0
Note no. 4	**BORROWINGS**			
Note no. 6	**OTHERS LONG TERM LIABILITIES**			
a)	**Deposits/ Retention Money/Advances Received**			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310300	-52943	-98358
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	0	52039
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	46319	46319
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	310305	6624	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-7501551	-8018478
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	7501551	8023853
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	310505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	318303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	318305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	697048	206178
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	318503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	318505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	318506	0	0
			697048	**211553**
b)	**Income received in advance**			
	ADVANCE AGAINST DEPRECIATION	370101	623770000	656600000
			623770000	**656600000**
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	0	0
Note no. 7	**PROVISIONS**			
	LONG TERM PROVISIONS			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	31.3.2014
			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
	SHORT TERM PROVISIONS			
	Provision for employee benefits			
	PROVISION FOR LEAVE ENCASHMENT	350413	0	0
	PROVISION FOR GRATUITY	350415	0	0
	PROVISION FOR GRATUITY-LIC	350416	0	0
			0	0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0
			0	0
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE	350419	0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0	0
	PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0	0
	PROVISION FOR WAGE REVISION	350401	3082614	231853
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	3082614	231853
			0	
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	7042972	386724
	PROVISION FOR PRP - EXECUTIVE	350425	1609474	113088
	PROVISION FOR PRP - SUPERVISOR	350426	5702482	361937
	PROVISION FOR PLGI - WORKMEN	350427	717500	75460
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	15072428	937210
			0	
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421		
	Provision- Others			
	Provision for Taxation	355101	0	
	PROVISION FOR INCOME TAX	355104	0	
	PROVISION FOR FRINGE BENEFIT TAX		0	
		355001	0	
	PROPOSED DIVIDEND	355103	0	
	PROVISION FOR INCOME TAX ON DIVIDEND	351301	0	
	Provision for Loss on Hedging Transactions	350918	0	
	Provision for Tariff Adjustments	350921	0	
	PROVISION FOR SELF CONSUMPTION OF POWER			

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Provision For Committed Capital Expenditure	351211	0	0
Provision Others				
	PROVISION FOR WEALTH TAX	355102	0	0
	PROVISION FOR OTHER EXPENSES	350919	0	8454639
	PROVISION FOR CONTINGENCIES	350301	0	0
			0	8454639
Provision - CSR, SD and RD				
	Provision For Corporate Social Responsibility Expenses	351401	0	0
	Provision For Sustainable Development Expenses	351402	0	0
	Provision For Research & Development Expenses	351403	0	0
			0	0
Note no. 8	**TRADE PAYABLE - Sundry Creditors**			
	Outstanding dues of micro and small scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	0	0
			0	0
	Outstanding dues of medium scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM ENTERPRISE	310433	0	0
			0	0
	Others			
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	20546452	14213816
		310407	0	0
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	8590974	4440269
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	4939219	6913143
	SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0	0
	STORES PAYMENT CONTROL ACCOUNT	310450	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER	312102	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)	312104	18314	0
			34094959	25567228
Note no. 9	**Other Current Liabilities**			
	Income received in advance			
	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	32830000	32830000
			32830000	32830000
	UNPAID DIVIDEND	311515	0	0
	Liability against capital works/supplies			
	THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CONT	310200	0	0
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	0	0
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	0	0
	SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0
	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL	312101	0	0
			0	0
	Deposits/ retention money			
	EARNEST MONEY DEPOSIT	310101	3551500	2393500
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	6624	52039
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	46319	46319
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	6804503	7812300
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	0	0

SHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	319505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0	0
			10408946	10304158
	DUE TO SUBSIDIARIES	311901	0	0
			0	0
	UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTRA	330501	0	0
			0	0
	Bond application money	220399	0	0
			0	0
	Statutory dues payables			
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	311201	0	0
	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	311202	0	0
	EMPLOYEES CONTRIBUTION TOWARDS FPS PAYABLE	311203	0	0
	CORPORATION CONTRIBUTION TOWARDS FPS PAYABLE	311204	0	0
	EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	311205	0	0
	CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	311206	0	0
	OTHER STATUTORY DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	0	0
	Interest on belated EPS/FPS deposits from Employees/Ex-Employees	311221	0	0
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-VOLUNTAROY	311222	0	0
	REFUND OF EPF ADVANCE (EC)-EMPLOYEESS CONTRIBUTION	311223	0	0
	REFUND OF EPF ADVANCE (MC)-CORPORATION CONTRIBUTION	311224	0	0
	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	0	0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION F	311241	0	0
	CORPORATION CONTRIBUTION TOWARDS SUPERANNUATION /PENSIOI	311242	0	0
	COMPANY CONTRIBUTION TOWARDS GRATUITY PAYABLE TO GRATUIT	311243	0	0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE-VOLUNTARY CONTRIBUTION	311244	0	0
	INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	411357	599340
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	12989	0
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
	INCOME TAX RECOVERED-SERVICES	311306	448796	659065
	INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0
	CENTRAL SALES TAX	311308	0	30620
	SERVICE TAX	311309	0	0
	FRINGE BENEFIT TAX-PAYABLE	311310	0	0
	Income Tax Collected at Source (u/s 206 C)	311311	0	0
	Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0
	SERVICE TAX DEFFERED PAYABLE	311313	0	0
	SERVICE TAX ACCRUED BUT NOT DUE	311314	0	0
	PROFESSIONAL TAX	311401	31050	31300
	State Sales Tax/VAT -Work Contracts	311402	381764	486781
	State Sales Tax/VAT -Others	311403	0	0
	ROYALTY	311404	54902	105789
	MUNICIPAL TAXES PAYABLE	311405	0	0
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
	LIABILITY FOR OTHER STATE LEVIES	311407	125240	77247
			1466098	1990142
	Liabilities toward Self Insurance Fund			
	Other Liabilities - Self Insurance Fund	340103	0	0
			0	0
	Other liabilities			
	UNPAID SALARY AND WAGES	310602	0	0

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SALARIES AND WAGES WITHHELD	310603	0	0
	LIABILITY FOR SALARY	310604	0	0
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	542456	260367
	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0	0
	SDA PAYABLE TO EMPLOYEES	310607	0	0
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	0	0
	PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM THIRD	310610	0	0
	LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0	0
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	0	0
	WATER CHARGES PAYABLE	310702	0	0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	113940	74400
	RENT PAYABLE	310704	0	0
	BOND ISSUE EXPENSES PAYABLE	310705	0	0
	BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0	0
	PAYABLE TO TRAVEL AGENTS	310707	0	0
	CONSULTANCY CHARGES PAYABLE	310708	0	0
	GUARANTEE FEES TO GOVERNMENT OF INDIA PAYABLE	310709	0	0
	OTHER BANK CHARGES PAYABLE	310710	0	0
	LC CHARGES PAYABLE	310711	0	0
	COMMITMENT CHARGES PAYABLE	310712	0	0
	OTHER EXPENSES PAYABLE	310713	0	0
	Regulated Sales Settlement A/c- PGCIL	310714	0	0
	WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO	310715	0	0
	LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON EPF	311101	0	0
	PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0	0
	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311150	0	0
	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY	311207	0	0
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC	311208	1600	23100
	EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME PAYABLE	311209	0	0
	HBA RECOVERY AND PAYABLE TO BANK	311210	0	0
	LIC PREMIA RECOVERED AND PAYABLE TO OTHER ORGANISATIONS	311211	0	0
	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE	311212	0	0
	POST OFFICE RECURRING DEPOSIT	311213	0	0
	Employees Contribution (EC) towards Social Security	311214	0	0
	Employers Contribution (ERC) towards Social Security	311215	0	0
	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0
	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	0	0
	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO	311240	0	0
	PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0	0
	DONATIONS TO OTHER FUNDS	311502	0	0
	LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0	0
	LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0	0
	LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0	0
	LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0	0
	LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0	0
	LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0
	LIABILITY FOR STALE CHEQUES	311509	0	0
	DIVIDEND PAYABLE	311510	0	0
	LIABILITY FOR WHEELING CHARGES	311511	0	0
	LIABILITY FOR INCENTIVE ON BONDS - SEB	311512	0	0
	LIAB. FOR POST DATED INTEREST WARRANT D SERIES	311513	0	0
	LIAB. FOR POST DATED INTEREST WARRANT E SERIES	311514	0	0
	LIABILITY FOR UNCLAIMED INTEREST ON TAX HREE BONDS	311517	0	0
	MISCELLANEOUS LIABILITY	311601	0	0
	DEVELOPMENT SURCHARGE RECEIVED FROM BENEFICIARY (HELD IN	320101	0	0
	OTHER ADVANCES RECEIVED	340101	0	0
	ADVANCE FROM BENEFICIARIES	340102	0	0
			657996	357867

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Advances against the deposit works			
	ADVANVE AGAINST DEPOSIT WORKS	330300	0	0
	ADVANVE AGAINST DEPOSIT WORKS	330301	0	0
	ADVANVE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0	0
	Advances against the deposit works	339301	0	0
			0	0
	AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0
	Advances against cost of project/ contractees			
	ADVANCE FROM CONTRACTEES	330100	0	0
	ADVANCE FROM CONTRACTEES	330101	0	0
	ADVANCE FROM CLIENTS	330102	0	0
	DEPOSIT FROM CONTRACTEES	330200	0	0
	DEPOSIT FROM CONTRACTEES	330201	0	0
	DEPOSIT FROM CLIENTS	330202	0	0
	ADVANCE FROM CONTRACTEES - NON CURRENT	338101	0	0
	ADVANCE FROM CLIENTS - NON CURRENT	338102	0	0
	ADVANCE FROM CONTRACTEES	339101	0	0
	ADVANCE FROM CLIENTS	339102	0	0
	DEPOSIT FROM CONTRACTEES - NON CURRENT	338201	0	0
	DEPOSIT FROM CLIENTS - NON CURRENT	338202	0	0
	DEPOSIT FROM CONTRACTEES	339201	0	0
	DEPOSIT FROM CLIENTS	339202	0	0
			0	0
	Amount Recoverable in respect of Project Management/Consultancy	651301	0	0
	Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy	350702	0	0
			0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR SURVEY AND	311701	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR RESEARCH AND	311702	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS	311703	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR SURVEY AND	311801	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR RESEARCH AND	311802	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR OTHER WORKS	311803	0	0
			0	0
Fixed Assets				
Note no. 10.1	**Tangible Assets**			
a)	**GROSS BLOCK**			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0
i)	LAND- FREE HOLD	410101	33602683	33602683
ii)	LAND- LEASE HOLD	410111	0	0
	LAND- LEASE HOLD			
iii)	**ROADS AND BRIDGES**			
	ROADS	410201	57253296	57253296
	BRIDGES AND CULVERTS	410203	9655899	9655899
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			66909195	66909195
iv)	**BUILDINGS-OTHERS**			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	341147078	341147078
	BUILDING CONTAINING WORKSHOP	410302	345164	345164
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	201759	201759
	OFFICE BUILDINGS-PERMANENT	410304	8679153	8679153
	OFFICE BUILDINGS-TEMPORARY	410305	0	0
	STORES AND GODOWN BUILDINGS	410306	6085374	3742314

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	TRANSIT CAMP AND FIELD HOSTEL	410321	5104164	5104164
	SCHOOL BUILDINGS	410322	5018932	5018932
	HOSPITAL BUILDINGS	410323	2554494	2095589
	CLUB BUILDING	410324	2771375	2771375
	RESIDENTIAL BUILDING-PERMANENT	410325	46252150	46252150
	RESIDENTIAL BUILDING-TEMPORARY	410326	10932751	10932751
	CANTEEN BUILDING	410327	590744	0
	BUILDINGS-OTHERS	410328	8929380	8929380
			438612518	**435219809**
v)	**RAILWAY SIDINGS**	410501	**0**	**0**
vi)	**Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)**			
	DAMS AND BARRAGES	410601	1364386652	1364386652
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	1475102286	1475102286
	PENSTOCKS	410605	0	0
	TAILRACE CHANNELS	410606	42475765	42475765
	TAILRACE TUNNELS	410607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	199437078	196828031
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	410611	16548411	165[illegible]1
			3097950192	**309534[illegible]45**
vii)	**Generating Plant and machinery**			
	MAIN GENERATING EQUIPMENT	410701	818837020	818837020
	GENERATOR STEP UP TRANSFORMER	410702	46207967	46207967
	OTHER POWER PLANT TRANSFORMER	410703	0	0
	COOLING WATER SYSTEMS	410704	0	0
	EHV SWITCHGEAR SYSTEMS	410705	0	0
	DC SYSTEMS/ BATTERY SYSTEMS	410707	4981728	4981728
	POWER AND CONTROL CABLES	410708	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	6137354	6137354
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410711	1059240	0
	AUXILIARY AND ANCILLARY SYSTEMS	410712	10149815	10149815
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	21797002	20122927
	Capital Spares - Generating Plant and Machinery	410714	124023249	122723057
			1033193375	**1029159868**
viii)	**Plant and machinery- Sub station**			
	SUBSTATION-TRANSFORMERS	410801	9663707	9663707
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	0	0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	291132575	291132575
	LIGHTENING ARRESTORS	410804	2151348	2151348
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410806	28628341	27858017
	Capital Spares - Plant and Machinery-Sub Station	410807	3372656	3372656
			334948627	**334178303**
ix)	**Plant and machinery- Transmission lines**			
	TRUNK TRANSMISSION LINES	410901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	2021962	2021962
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	1532383	1532383
	STREET LIGHTING, ETC.	410905	4307032	4307032
	Capital Spares - Plant and Machinery-Transmission Lines	410906	980301	980301
			8841678	**8841678**
x)	**Plant and machinery- Others**			
	PLANT AND MACHINERY-OTHERS	411001	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DIESEL GENERATING SETS	411002	4965406	4965406
			4965406	4965406
xi)	**Construction Equipment**			
	EXCAVATORS	411101	618267	618267
	LOADERS	411102	3248054	3248054
	DUMPERS	411103	0	0
	TIPERS	411104	677663	677663
	DOZERS	411105	0	0
	MOTOR GRADERS	411106	25743	25743
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	20418	20418
	CRANES (Less than 100 tons)	411109	1905609	1905609
	CONCRETING EQUIPMENT	411110	1441235	1447491
	TUNNELING EQUIPMENT	411111	508659	683421
	PUMPS	411112	10739106	10929373
	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	1048530	414823
	AIR COMPRESSORS	411115	1147594	1147594
	DRILLING EQUIPMENT	411116	2923433	2923433
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	0	0
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	7606983	6705064
	Capital Spares - Construction Equipment	411131	0	0
			31911294	**30746953**
xii)	**Water Supply System/Drainage and Sewerage**			
	WATER SUPPLY	411201	7595429	7117140
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	2950271	2950271
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			10545700	**10067411**
xiii)	**Electrical installations**			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	1570576	1570576
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	34540	34540
	Capital Spares - Electrical Installation	411403	0	0
			1605116	**1605116**
xiv)	**Vehicles**			
	CARS	411501	484750	484750
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	741140	741140
	PICK UP VAN	411504	0	0
	FIRE TENDERS	411505	289621	289621
	AMBULANCE	411506	835164	835164
	BUSES	411507	5360078	4251800
	TRUCKS/TANKERS	411508	58418	58418
	TRAILERS	411509	0	0
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	0	0
	CYCLES	411512	0	0
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			7769171	**6660893**
xv)	**Aircraft/ Boats**			
	AIRCRAFT	411601	0	0
	BOATS	411603	0	0
	HELICOPTER	411604	0	0
			0	0
xvi)	**Furniture and fixture**			
	FURNITURE-FIXTURES-OFFICE	411701	9079255	7205228
	FURNITURE-FIXTURES-RESIDENTIAL	411702	143876	159876
	FURNITURE-FIXTURES-CANTEEN	411703	289392	289392

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	FURNITURE-FIXTURES-SCHOOL	411704	52586	52586
	FURNITURE-FIXTURES-CLUB	411705	0	0
	FURNITURE-FIXTURES-HOSPITAL	411706	119978	124279
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1291699	975945
			10976786	**8807306**
xvii)	**Computers**			
	COMPUTERS	411801	7327743	8224123
	PRINTERS	411803	1353405	1710982
	OTHER EDP EQUIPMENTS	411804	1319729	2519232
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1446592	3488241
	Networking Devices and Server	411806	1719098	0
			13166567	**15942578**
xviii)	**Communication Equipment**			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	3111660	2967616
	INTERIOR COMMUNICATION EQUIPMENTS	411903	9679211	9255210
			12790871	**12222826**
xix)	**Office Equipments**			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	369220	6600
	TYPEWRITERS	412002	0	0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	641076	901284
	HOSPITAL EQUIPMENTS	412005	2258979	2070311
	CLUB EQUIPMENTS	412006	93995	93995
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	132265	121175
	AIR CONDITIONERS	412008	495091	337998
	Air Coolers/ Water Coolers/ Fans	412011	352098	347848
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	28987	0
	Televisions/Music System for office	412014	881739	671211
	OTHER OFFICE EQUIPMENTS	412020	874234	874234
			6127684	**5424656**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	**0**	**0**
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors, Audio	412501	1862983	1935488
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	4090090	3020787
	MISC. ASSETS/EQUIPMENTS	412503	2632662	1857605
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	112380	0
			8698115	**6813880**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0	0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	4469816	4362913
Annexure to Note No. 19 (g)				
	Obsolete / surplus assets			
	OBSOLETE ASSETS	413001	566336	566336
	SURPLUS ASSETS	413002	2073394	2574583
			2639730	**3140919**
b)	**ACCUMULATED DEPRECIATION**			
	LAND- LEASE HOLD	420101	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	24680605	22642202
	BUILDING	420301	182994691	171775945
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	1358758070	1286425076
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	446707903	422494509

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	181945659	176034369
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	2827627	2624707
	Construction equipments			
	PLANT AND MACHINERY OTHERS	421001	1876087	1778758
	DIESEL GENERATING SETS	421002	0	0
			1876087	**1778758**
	CONSTRUCTION EQUIPMENT	421101	18167528	16821662
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	3169974	2840966
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
			3169974	**2840966**
	Electrical installations			
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	168491	105443
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	16691	15791
			185182	**121234**
	VEHICLE	421501	2241043	2033295
	AIRCRAFT/BOATS	421601	0	0
	FURNITURE FIXTURES AND EQUIPMENT	421701	3377454	23[illegible]98
	COMPUTERS	421801	11642504	13213754
	COMMUNICATION EQUIPMENTS	421901	3268343	2727795
	OFFICE EQUIPMENT	422001	1566475	1265738
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	0	0
	OTHER ASSETS	422501	3107050	2914033
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	4467581	4360835
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			2250983776	**2132409376**
Note no. 10.2	INTANGIBLE ASSET			
	GROSS BLOCK			
	LAND- RIGHT OF USE	410121	0	0
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	**3848220**	**3834942**
			3848220	**3834942**
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	0	0
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	3681408	3600498
			3681408	**3600498**
Note no. 11.1	Capital Work In Progress			
	ROADS			
	ROADS	430201	0	0
	BRIDGES AND CULVERTS	430203	0	0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			0	**0**
	BUILDINGS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	0	0
	BUILDING CONTAINING WORKSHOP	430302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0
	OFFICE BUILDINGS-PERMANENT	430304	0	0
	OFFICE BUILDINGS-TEMPORARY	430305	0	0
	STORES AND GODOWN BUILDINGS	430306	0	993407
	TRANSIT CAMP AND FIELD HOSTEL	430321	0	0
	SCHOOL BUILDINGS	430322	226378	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	HOSPITAL BUILDINGS	430323	0	217482
	CLUB BUILDING	430324	0	0
	RESIDENTIAL BUILDING-PERMANENT	430325	0	0
	RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
	CANTEEN	430327	0	0
	BUILDINGS-OTHERS	430328	0	0
	OTHER CIVIL WORKS	430329	0	0
			226378	1210889
	RAILWAY SIDINGS	430501	0	0
	Hydraulic Works(Dams, Water Conductor system			
	DAMS AND BARRAGES	430601	0	0
	POWERCHANNELS	430602	0	0
	POWER TUNNELS AND PIPELINES	430604	0	0
	PENSTOCKS	430605	0	0
	TAILRACE CHANNELS	430606	0	0
	TAILRACE TUNNELS	430607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	0	0
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	430611	0	0
			0	0
	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	430701	0	0
	GENERATOR STEP UP TRANSFORMER	430702	0	0
	OTHER POWER PLANT TRANSFORMER	430703	0	0
	COOLING WATER SYSTEMS	430704	0	0
	EHV SWITCHGEAR SYSTEMS	430705	0	0
	DC SYSTEMS/ BATTERY SYSTEMS	430707	0	0
	POWER AND CONTROL CABLES	430708	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	430709	0	0
	POWER LINE CARRIER COMMUNICATION SYSTEMS	430710	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430711	0	0
	AUXILLIARY AND ANCILLIARY SYSTEMS	430712	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	22472	0
			22472	0
	Plant and machinery Sub station			
	SUBSTATION-TRANSFORMERS	430801	0	0
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	430802	0	0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	430803	0	0
	LIGHTENING ARRESTORS	430804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	430805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430806	0	0
			0	0
	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	430901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	430903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	430904	0	0
	STREET LIGHTING, ETC.	430905	0	0
			0	0
	Plant and machinery Others			
	PLANT AND MACHINERY-OTHERS	431001	0	0
	DIESEL GENERATING SETS	431002	0	0
			0	0
	Construction Equipment			
	CONCRETING EQUIP.	431101	0	0
	DIESEL GENERATING SETS	431113	0	0
			0	0
	Water Supply System/Drainage and Sewerage			

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	WATER SUPPLY AND DRAINS	431201	382380	0
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	0	0
			382380	0
	ASSETS PENDING ISSUES			
	ASSETS PENDING ISSUES	441401	0	0
	ASSETS PENDING ISSUES	611401	0	902317
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			0	902317
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	0	0
	Survey, investigation, consultancy and supervision charges			
	EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLECTION	434001	0	0
	EXPENSES ON SURVEY	434002	0	0
	EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	0	0
	DRILLING AND DRAFTING	434004	0	0
	DESIGN AND CONSULTANCY CHARGES	434005	0	0
	EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0
	HYDRAULIC MODEL STUDIES	434007	0	0
	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION	434008	0	0
			0	0
	EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	0	0
	CONSTRUCTION STORES			
i)	Stores and spares			
	STEEL ACCOUNT	440101	0	0
	CEMENT ACCOUNT	440201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	440401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNTS	440501	0	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	0	0
	SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. & HEAVY	440701	0	0
	SPARES FOR VEHICLES ACCOUNT	440801	0	0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	0	0
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0	0
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	446102	0	0
	CONSTRUCTION STORE - CSR ITEMS	447101	0	0
			0	0
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	441201	0	0
	LOOSE TOOLS IN USE	441208	0	0
			0	0
iii)	Scrap inventory			
	SCRAP MATERIALS	441301	0	0
			0	0
iv)	Stores in transit/ pending inspection			
	STORES IN TRANSIT	446301	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	446302	0	0
			0	0
v)	Material issued to contractors/ fabricators			
	MATERIAL ISSUED TO CONTRACTORS	446501	0	0
	MATERIAL ISSUED TO FABRICATORS	446502	0	0
			0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Total Construction Stores		0	0
vi)	Provision for Construction Stores	350916	0	0
vii)	EXPENDITURE DURING CONSTRUCTION (CUMULATIVE)			
	WAGES, ALLOWANCES AND BENEFITS	437501	0	0
	Gratuity, Contribution to provident fund & pension scheme (including	437502	0	0
	STAFF WELFARE EXPENSES	437503	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	0
	REPAIR AND MAINTENANCE- BUILDING	437510	0	0
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY	437511	0	0
	REPAIR AND MAINTENANCE- OTHERS	437512	0	0
	RENT/HIRING CHARGES	437514	0	0
	RATES AND TAXES	437515	0	0
	INSURANCE	437516	0	0
	SECURITY EXPENSES	437517	0	0
	ELECTRICITY EXPENSES	437518	0	0
	TRAVELLING AND CONVEYANCE	437519	0	0
	EXPENSE ON VEHICLES/STAFF CAR	437520	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	0	0
	ADVERTISEMENT PUBLICITY	437522	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	0	0
	PRINTING AND STATIONERY	437524	0	0
	OTHER EXPENSES	437525	0	0
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	0	0
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	0	0
	LOSS ON SALE OF ASSET	437530	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	437531	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	0	0
	LAND ACQUISITION AND REHABILITATION	437533	0	0
	INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA	437540	0	0
	INT.ON BORROWED MONEY-BONDS	437541	0	0
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	0	0
	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	0	0
	COMMITMENT FEE	437547	0	0
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	0	0
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	0	0
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	0	0
	Remuneration to Auditors	437552	0	0
	Exchange difference regarded as adjustment to Interest Cost	437554	0	0
	Loss on Hedging Transactions	437555	0	0
	DEP. DURING CONSTRUCTION	437560	0	0
	Provisions	437561	0	0
	PRIOR PERIOD EXPENSES	437565	0	0
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	437570	0	0
	INTEREST ON LOANS AND ADVANCES	437571	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	0	0
	PROFIT ON SALE OF ASSET	437573	0	0
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	0	0
	Rent/Hire Charges	437575	0	0
	PRIOR PERIOD INCOME	437579	0	0
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0
	CAPITALIZATION OF EDC-OTHER INCOME	438101	0	0
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	0	0
	CAPITALIZATION OF EDC-DEPRECIATION	438104	0	0
	CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	0	0
	CAPITALIZATION OF EDC-PROVISIONS	438106	0	0
	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	0	0
	CAPITALIZATION OF EDC –EXCHANGE RATE VARIATION	438108	0	0
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	0	0
	Corporate/Regional Office Expenses (Net)	437599	0	0
		TOTAL	0	0
	PROVISION FOR PROJECT EXPENSES	350922	0	0
Note no. 11.2	Intangible Assets Under Development			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0
Note no. 13	LOANS AND ADVANCES			
	LONG TERM LOAN AND ADVANCES			
	CAPITAL ADVANCES			
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450100	0	0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450101	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	450105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	450106	0	0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	458101	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	458105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	458106	0	0
			0	0
	Unsecured (considered good)– Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450300	0	0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450301	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	450302	0	0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	450304	0	0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	458301	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	458302	0	0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	458304	0	0
			0	0
	Unsecured (considered good)– Others			
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	450201	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450205	0	0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0	0
	Advance - Government Department	450207	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	458201	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	458205	0	0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	458206	0	0
	Advance/Deposit - Government Department	458207	0	0
			0	0
	Provision for expenditure awaiting utilisation certificate	350904	0	0
	Unsecured (considered doubtful)	code required		
	Provision for Doubtful Advances - Capital Advances	350915	0	0
	LONG TERM LOAN AND ADVANCES			
	- Unsecured (considered good)			
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-45927	-45927

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	650402	0	0
	EARNEST MONEY DEPOSIT	650432	0	0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	658402	0	0
	EARNEST MONEY DEPOSIT	658432	0	0
	DEPOSIT WITH P&T	650410	0	0
	DEPOSIT WITH RAILWAY	650411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	650412	0	0
	Other Deposits	650413	135000	135000
	BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0
	DEPOSIT WITH INSURANCE COMPANY	650431	45927	45927
	DEPOSIT WITH P&T	658410	0	0
	DEPOSIT WITH RAILWAY	658411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	658412	0	0
	Other Deposits	658413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
	DEPOSIT WITH INSURANCE COMPANY	658431	0	0
			135000	135000
	Provision for Doubtful Deposits - Long Term	350914	0	0
	Provision against demand raised by Govt. Dept.	350612	0	0
	Employees (including accrued interest)			
	-Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650120	0	16104
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	82604	17429
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650123	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	650143	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650144	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650145	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650146	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	6715700	5364904
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	1024278	1020674
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	8752	14251
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	111036	100466
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650228	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650229	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650230	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650231	0	0
	HOUSE BUILDING ADVANCE - SECURED	660101	14350404	16616563
	CAR ADVANCE- SECURED	660102	2525514	2466527
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	10781	23009
	COMPUTER ADVANCE- SECURED	660104	228519	195756
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	660105	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660107	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	660108	0	0
			25057588	25835683
	-Unsecured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650125	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650126	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650127	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650128	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	650131	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	650151	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	650147	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650148	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650149	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650150	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	0	358859
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	650219	0	12219
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	0	4057
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650222	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650223	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650244	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650232	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650233	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650234	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650235	0	0
	DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE-	650251	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	0	1134644
	CAR-ADVANCE- UNSECURED	660202	0	215000
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0	0
	COMPUTER ADVANCE - UNSECURED	660204	0	23250
	FURNITURE ADVANCE	660205	0	
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	249636	15[illegible]1
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660207	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	660208	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660209	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	660210	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660211	0	0
	DUE FROM DEPUTATIONISTS-CHILDREN HIGHER EDUCATION LOAN -	660215	0	0
			249636	1906330
	Loan to State Government in settlement of dues from customer			
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0
	Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0
	Other advances			
	- Unsecured (considered good)			
	Other Pre Paid Expenses - Non Current	650713	0	0
	Less : Provisions for doubtful other loans and advances - Long Term			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES - LONG	350913	0	0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - LONG	350912	0	0
			0	0
	SHORT TERM LOANS & ADVANCES			
	DEPOSITS			
	DEPOSIT WITH P&T	659410	0	0
	DEPOSIT WITH RAILWAY	659411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	659412	0	0
	Other Deposits	659413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	659421	0	0
	DEPOSIT WITH INSURANCE COMPANY	659431	45927	45927
	SECURITY DEPOSIT-LEASE ACCOMMODATION	659401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	659402	0	0
	EARNEST MONEY DEPOSIT	659432	0	0
			45927	45927

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
	Employees loans & Advances (including accrued interest)			
	- Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651520	62082	71939
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651521	123411	44136
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651522	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651523	13076	2476
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	651543	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	651544	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651545	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651546	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651612	36000	14240
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	651613	14400	35018
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651614	7956	4458
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651615	5336	14545
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651628	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651629	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651630	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651631	0	0
	HOUSE BUILDING ADVANCE - SECURED	661501	2035200	2144346
	CAR ADVANCE- SECURED	661502	765012	750041
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	12228	25795
	COMPUTER ADVANCE- SECURED	661504	176056	131123
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	661505	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	661506	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	661507	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	661508	0	0
			3250757	3238117
	Employees loans & Advances (including accrued interest) -			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651525	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651526	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651527	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651528	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	651531	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	651551	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	651547	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651548	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651549	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	651550	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651618	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	651619	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651620	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651621	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651622	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651623	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651632	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651633	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651634	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651635	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	0	101772
	CAR-ADVANCE- UNSECURED	661602	0	60000
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0	0
	COMPUTER ADVANCE - UNSECURED	661604	0	9000
	FURNITURE ADVANCE	661605	0	0
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	661612	0	0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	661607	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	661608	0	0

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NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	661609	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	661610	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	661611	0	0
	DUE FROM DEPUTATIONISTS - CHILDREN HIGHER EDUCATION LOAN-	661615	0	0
			0	170772
	MULTIPURPOSE ADVANCE	660206	5965324	5794968
	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	45000	15000
	PAY ADVANCE	660303	38450	0
	LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0
	ADVANCE FOR MEDICAL TREATMENT	660306	0	0
	DEATH RELIEF SCHEME PAYMENT	660307	0	0
	DEPARTMENTAL ADVANCE TO STAFF	660308	0	0
	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY	660310	0	0
	DEATH RELIEF SCHEME-EXECUTIVES	660312	0	0
	DRS Control Account	660318	0	0
	DRS-Executive Control Account	660319	0	0
	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	0	0
	DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING ALLOWANCE	660321	0	0
	DUE FROM DEPUTATIONISTS - TOUR TRAVELLING ALLOWANCE	660322	0	0
	DUE FROM DEPUTATIONISTS - PAY ADVANCE	660323	0	0
	DUE FROM DEPUTATIONISTS - LEAVE TRAVEL CONCESSION ADVANCE	660324	0	0
	DUE FROM DEPUTATIONISTS - ADVANCE FOR MEDICAL TREATMENT	660325	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENT	660326	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENTS -	660327	0	0
	DUE FROM DEPUTATIONISTS - OTHER ADVANCES NOT BEARING ANY	660328	0	0
	DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0	0
	DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0	0
			6048774	5809968
			6048774	5980740
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	0	0
	Advance to contractor / supplier			
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	660801	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	660802	0	0
	ADVANCES TO SUPPLIERS-SECURED	660803	0	0
	ADVANCES TO OTHERS-INDIAN CURRENCY-SECURED	660804	0	0
	ADVANCES-FOREIGN CURRENCY-SECURED	660805	0	0
			0	0
	Unsecured (considered good)			
	– Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)	660701	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)	660702	0	0
	ADVANCES TO OTHERS (AGAINST BANK GUARANTEE)	660704	0	0
			0	0
	– Others			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	7859514	444484
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	1815453	0
	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
			9674967	444484
	Loan to State Government in settlement of dues from customer			
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Loan to State Government in settlement of dues from customer	661203	0	0
			0	0
	Other advances			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	5493066	4513693
	RENT PREPAID	650702	0	0
	OTHER PRE-PAID EXP. - CURRENT	650703	126213	117037
	ADVANCE RENT FOR HIRED PREMISES	660601	0	0
	ADVANCES TO EPF TRUST	660602	0	0
	ADVANCES TO FPS	660603	0	0
	ADVANCES TO EPS	660604	0	0
	ADVANCES TO CLEARING AGENTS	660605	0	0
	OTHER ADVANCES	660606	0	0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	0	0
			5619279	4630730
	Less : Provisions for doubtful other loans and advances - Short Term			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350601	0	0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - SHORT	350603	0	0
			0	0
	Advance income tax			
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0	0
	INCOME TAX PAID IN ADVANCE	660502	0	0
	ADVANCE FRINGE BENEFIT TAX	660503	0	0
	INCOME TAX DEDUCTED AT SOURCE - SELF INSURANCE FUND	660504	0	0
			0	0
Note no. 14.1	OTHER NON-CURRENT ASSETS			
	Interest accrued on:			
	Advance to Arunachal Government			
	Interest Accrued but not due on Advance to Government of Arunachal	650237	0	0
	Others			
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS	650100	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650124	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650141	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650216	0	1440159
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650217	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650224	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650225	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650200	0	-1440159
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658216	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658217	0	0
	INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	658124	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658224	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658225	0	0
			0	0
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	0	0
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION	650502	0	0
Note no. 14.2	OTHER NON-CURRENT ASSETS - REGULATORY ASSETS			
	Employee Remuneration & Benefits- Regulated Assest (For the period)	670101	0	0
	Generation, Adm & Other exps - Regulated Assest (For the period)	670102	0	0
	Provisions - Regulated Assest (For the period)	670103	0	0
	Depreciation- Regulated Assest (For the period)	670104	0	0
	Finance Cost -Regulated Assest (For the period)	670105	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Prior Period Items (Net) - Regulated Assest (For the period)	670106	0	0
	Other Income - Regulated Assest (For the period)	670100	0	0
			0	0
Note no. 15	CURRENT INVESTMENTS			
	Current maturities of long term investments			
	8.50 % Tax-Free State Government Special Bonds of the Government	520416	0	0
	MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-CURRENT-	520408	0	0
	In Government Securities - Self Insurance Fund	510412	0	0
	In PSUs/ Public Financial Institutions and Corporate Bonds - Self	510413	0	0
	Investment In National Power Exchange Limited (JV)- Current	510213	0	0
	INVESTMENT IN NATIONAL POWER EXCHANGE LIMITED (JV)-	510233	0	0
			0	0
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0
Note no. 16	INVENTORIES			
i)	Stores and spares			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0	0
	STEEL ACCOUNT	610101	1597358	1677095
	CEMENT ACCOUNT	610201	88496	210087
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	414566	1011875
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	21043301	183[illegible]
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	10847350	8874362
	SPARES FOR EQUIPMENTS ACCOUNT	610701	1098177	972182
	SPARES FOR VEHICLES ACCOUNT	610801	551905	548369
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	11512801	12852243
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	2599873	2356993
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	1008054	912417
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0	0
			50761881	47757802
	Stores in transit/ pending inspection			
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOU	612001	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	612002	0	0
	STORES IN TRANSIT	612601	4385800	0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	107406
			4385800	107406
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	2229999	1637595
	LOOSE TOOLS IN USE	611208	0	162327
			2229999	1[illegible]922
iii)	Scrap inventory			
	SCRAP MATERIALS	611301	116335	116335
iv)	Material at site			
	MATERIAL AT SITE	612801	0	0
v)	Material issued to contractors/ fabricators			
	MATERIAL ISSUED TO CONTRACTORS	617001	0	0
	MATERIAL ISSUED TO FABRICATORS	617002	0	0
			0	0
vi)	INVENTORY FOR SELF GENERATED CERs/VERs	611501	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	120973	25009
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	
			120973	25009

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 17	TRADE RECEIVABLES			
	SUNDRY DEBTORS FOR SALE OF POWER	630101	0	0
	SUNDRY DEBTORS OTHERS	630102	0	0
	Debtors for U.I. Charges	630103	0	0
	Debtors for Congestion Charges	630104	0	0
	Debtors for Regulated Power	630106	0	0
	S. DEBTORS- CONSULTANCY	630201	0	0
	S. DEBTORS-CONSTRUCTION PROJECT-TURNKEY PROJECTS	630301	0	0
	DEBTORS-CONSTRUCTION PROJECTS- DEPOSIT WORK	630302	0	0
	CONSULTANCY- RECEIVABLE /PAYABLE CONTROL ACCOUNT	630404	0	0
	DEBTORS FOR SALE OF SCRAP	630501	0	0
	DUE FROM SUBSIDIARIES-CONSULTANCY CHARGES RECOVERABLE	651116	0	0
	AMOUNT PAYABLE AGAINST UI CHARGES/ DEVIATION SETTLEMENT	310716	0	0
			0	0
	Less: Provision for doubtful debts			
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-SALE OF POWER	350501	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-CONSULTANCY	350502	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-TURNKEY/	350503	0	0
			0	0
	NET TRADE RECEIVABLES		0	0
Note no. 18	**CASH AND BANK BALANCES**			
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	106923	45037
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	0	0
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		106923	45037
ii)	**CHEQUES/DRAFTS IN HAND**	640201	0	0
iii)	**Bank balances - with scheduled banks**			
	- In current account - Self Insurance Fund			
	SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE INVESTMENT)	640456	0	0
		640457	0	0
			0	0
	- In current account - Others			
	CURRENT A/C - SBI-(C&I)	640401	0	0
	CURRENT A/C -IOB(FBD)	640402	0	0
	UTI BANK	640403	0	0
	CURRENT A/C-BANK OF INDIA	640404	0	0
	State Bank of Patiala, Delhi	640405	0	0
	JAMMU & KASHMIR BANK	640406	0	0
	ICICI BANK NEW DELHI	640407	0	0
	CENTRAL BANK OF INDIA-CURRENT ACCOUNT	640408	0	0
	DEUTSCHE BANK-CURRENT A/C.	640409	0	0
	CURRENT ACCOUNT SBI NEHRU PLACE	640410	0	0
	CORPORATION BANK	640411	0	0
	STANDARD CHARTERED BANK	640412	0	0
	BANK ACCOUNT RELATED TO DEVELOPMENT SURCHARGE RESERVE	640413	0	0
	CANARA BANK,CHANAKYA PURI	640414	0	0
	CANARA BANK - FARIDABAD	640415	0	0
	J & K BANK LTD., JAMMU	640416	0	0
	INDIAN OVERSEAS BANK(FOC)-DIVIDEND ACCOUNT	640417	0	0
	PUNJAB NATIONAL BANK CURRENT A/C.-D-SERIES	640418	0	0
	PUNJAB NATIONAL BANK CURRENT A/C.- E-SERIES	640419	0	0

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CHQ. ISSUED A/C-SBI(CAG)	640422	0	0
	SBI - PANCHKULA	640423	0	0
	SBI-C&I- WITHDRAWAL ACCOUNT	640424	0	0
	SBI (NP) - WITHDRAWAL A/C	640425	0	0
	CWC (PALAM) - WITHDRAWAL A/	640426	0	0
	SBI (FRBD) - WITHDRAWAL A/C	640427	0	0
	SBI (CHADIGARH) - WITHDRWAL A/	640428	0	0
	SBI (NP) - COLLECTION A/C	640429	0	0
	STATE BANK OF INDIA - C&I - COLLECTION ACCOUNT	640430	0	0
	SBI (FBD) - COLLECTION A/C	640431	0	0
	CWC (PALAM) - COLLECTION A/C	640432	0	0
	SBI (CHANDIGARH)-COLLECTION A/C	640433	0	0
	S.B.I.(C&I.)-CURRENT A/C (PMGSY)	640435	0	0
	S.B.I.(C&I.)-CURRENT A/C (REC)	640436	0	0
	Current Account - Punjab National Bank (PMGSY Fund), Patna	640437	0	0
	Current Account - State Bank of India, Main Branch, Faridabad	640438	0	0
	SBI, CAG - Current A/c no. 1000001046	640439	0	0
	CURRENT A/C -IOB(FBD)-SERVICES DIVISION	640440	0	0
	State Bank of Bikaner and Jaipur, Faridabad Branch	640441	0	0
	S.B.I.(CAG)-CURRENT A/C- ESCROW LIC	640442	0	0
	IDBI LTD	640443	0	0
	CURRENT A/C -HDFC	640444	0	0
	STATE BANK OF INDIA- CURRENT ACCOUNT-IPO	640445	0	0
	PUNJAB NATIONAL BANK (INVESTMENT A/c NO 3179002100104718)	640449	0	0
	CASH/ BANK CONTRA CONTROL ACCOUNT	640450	0	0
	UCO BANK (INVESTMENT A/c)	640453	0	0
	UNITED BANK OF INDIA	640458	0	0
	AXIS BANK TENDER FEECOLLECTION A/C-910020010327984	640460	0	0
	SBI REGT. FEE FOR RECRUITMENT COLLECTION A/C- 31713133703	640461	0	0
	S.B.I.(CAG)-CURRENT A/C32209931877-ESCROW LIC	640462	0	0
	CURRENT ACCOUNT- INDUSIND BANK-A/c No-200998926133	640463	0	0
	S.B.I.(CMB)- A/C33451922599-ESCROW -NHPC Buyback	640464	0	0
	S.B.I.(CMB)- A/C33489981504-SPECIAL A/C - NHPC BUYBACK	640465	0	0
	SBI BANK ACCOUNT NHPC LIMITED PRIVATE PLACEMENT OF S SERIES	640466	0	0
	CHEQUE ISSUED ACCOUNT- No. 1	640501	102467	0
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	0	5000
	CHEQUE COLLECTION ACCOUNT NO.2	640602	0	0
	CHEQUE COLLECTION ACCOUNT NO.3	640603	0	0
	CASH CREDIT ACCOUNT- DENA BANK	640701	0	0
	CASH CREDIT ACCOUNT- IOB, NEHRU PLACE	640702	0	0
	CASH CREDIT VYASA BANK	640703	0	0
	TAX FREE BOND 2013 INTEREST REFUND MONEY ACCOUNT - YES	640914	0	0
	INTEREST PAYMENT ON TAX FREE BOND (FY 2013-14) ACCOUNT - SBI	640915	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2013-14 - IDBI BANK (A/c	640916	0	0
	UNCLAIMED ALLOTMENT MONEY ACCOUNT (ICICI BANK A/C	640910	0	0
			102467	5000
	Deposit Account - Upto 3 months			
	DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0
	Corporate Liquid Term Deposit (Flexi) A/c.	640905	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0
			0	0
	Bank balances - with other banks			
	- In current account			
	CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0

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NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0	0
	BARCLAYS BANK PLC-SWAP	641202	0	0
	STANDARD CHARTERED BANK-SWAP	641203	0	0
			0	0
	Deposit Account - More than 3 months & upto 12 months			
	- In deposit account - Self Insurance Fund			
	SHORT TERM DEPOSITS IN BANKS-SELF INSURANCE FUND	640906	0	0
	- In deposit account - IPO proceeds			
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEEDS	640907	0	0
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEED	540501	0	0
			0	0
	- In deposit account - Others			
	F.D.R. -BONDS A/C -('A','D')	640902	0	0
	F.D.R. -BONDS A/C-('C')	640903	0	0
	SHORT TERM DEPOSITS IN BANKS	640904	0	0
	SAVING ACCOUNT WITH SCHEDULE BANK	641001	0	0
			0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2009-10 - INDUSIND BANK (	640909	0	0
	SPECIAL DEPOSIT DIVIDEND ACCOUNT	640901	0	0
	NHPC Limited -Final Div Account 2010-11 - Axis Bank	640911	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2011-12 - INDUSIND BANK	640912	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2012-13 - IDBI BANK	640913	0	0
			0	0
	DEPOSIT ACCOUNT- LONG TERM-SELF INSURANCE FUND	520503	0	0
	DEPOSIT ACCOUNT- LONG TERM-IPO PROCEED	520501	0	0
	DEPOSIT ACCOUNT- LONG TERM-OTHER	520502	0	0
			0	0
			209390	**50037**
Note no. 19	**OTHER CURRENT ASSETS**			
	Interest accrued on:			
	Loan to State Government in settlement of dues from customers			
	Interest Accrued and Due on Long Term Advances	650136	0	0
	Interest Accrued but not Due on Long Term Advances	650236	0	0
			0	0
	Deposits - IPO			
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-IPO	650239	0	0
		650240	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT(CLTD)-	650241	0	0
			0	0
	Deposits - Self Insurance			
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT IN BANK-	650238	0	0
	INTEREST ACCRUED BUT NOT DUE ON PSU BOND	650208	0	0
	INTEREST ACCRUED BUT NOT DUE ON CENTRAL GOVT.SECURITIES	650209	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT- SELF	650242	0	0
			0	0
	Deposits - Others			
	INTEREST ACCRUED AND DUE FROM BANK-DEPOSIT WITH	650101	0	0
	INTEREST ACCRUED AND DUE FROM BANK-SAVINGS ACCOUNTS WITH	650102	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ACCRUED AND DUE FROM BANK-BALANCES WITH	650103	0	0
	INTEREST ACCRUED AND DUE FROM BANK-OTHERS	650104	0	0
	INTEREST ACCRUED AND DUE ON SHORT TERM DEPOSIT	650105	0	0
	Interest Accrued and Due on SEB Bonds	650111	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-DEPOSIT WITH	650201	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-SAVINGS ACCOUNTS	650202	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES WITH	650203	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	650205	0	0
	Interest accrued but not due on Corporate Liquid Term Deposit (Flexi)	650207	0	0
	INTEREST ACCRUED BUT NOT DUE ON CLTD	650227	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM BANK DEPOSIT-	650243	0	0
			0	0
	Interest accrued on Others			
	INTEREST ACCRUED AND DUE- INVESTMENTS	650142	0	0
	INTEREST ACCRUED BUT NOT DUE FROM FIs	650206	0	0
	INTEREST ACCRUED BUT NOT DUE ON DEVELOPMENT SURCHARGE	650210	0	0
	Interest Accrued but not Due on SEB Bonds	650211	0	0
	INTEREST ACCRUED BUT NOT DUE- INVESTMENTS	650226	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659124**	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659141**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659216**	0	14 9
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659217**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659224**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659225**	0	0
			0	1440159
	Receivable on account of unbilled revenue	630105	0	0
	Receivable from Subsidiaries / JV's			
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	**651701**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	**651702**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	**651703**	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-	**651704**	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	**651705**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE	**651706**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	**651707**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR	**651708**	0	0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	**651709**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	651101	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	651102	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	651103	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-	651104	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	651105	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE	651106	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	651107	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR	651108	0	0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	651109	0	0
	DUE FROM SUBSIDIARIES-PAY-ALLOWANCE-RECOVERY FROM	651110	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION- TRANSFER TA	651111	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- TA	651112	0	0
	DUE FROM SUBSIDIARIES-DRS	651113	0	0
	DUE FROM SUBSIDIARIES-MISC. ADVANCE	651114	0	0
	DUE FROM SUBSIDIARIES -LEASE	651115	0	0
	DEPUTATION - PAY ADVANCE	651117	0	0
	LTC ADVANCE - DEPUTATION	651118	0	0
	MEDICAL ADVANCE-DEPUTATION	651119	0	0

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY (ON DEPUTED	651120	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -LDHCL	651121	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -CHENAB VALLEY	651122	0	0
			0	0
	Interest recoverable from beneficiary	650822	0	0
	Claims recoverable			
	RENT/HIRE CHARGES FROM CONTRACTORS	650301	0	0
	RENT/HIRE CHARGES FROM EMPLOYEES	650304	0	0
	RENT/HIRE CHARGES FROM OTHERS	650305	0	0
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	2904	0
	CLAIM RECOVERABLE FROM STAFF	660309	0	0
	CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
	CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	15807351
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	3620631	2180247
	CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	0
	CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0	0
	CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0
	CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	0	0
	CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED	650808	0	0
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	7681	111924
	Filling Fees Recoverable	650811	0	0
	Loss to be made Good by Contractor	650812	0	0
	CLAIMS RECOVERABLE FROM GRATUITY TRUST	650813	0	0
	OTHER CLAIMS RECOVERABLE	650820	6308	35752
	Recoverable from Regulated Entity	650821	0	0
	AMOUNT RECOVERABLE FROM	650823	0	0
	AMOUNT RECOVERABLE FROM	650824	0	0
	CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT SURCHARGE	650901	0	0
	TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0	0
	ADVANCES - PGCIL	660901	0	0
	GUARANTEE FEE -PGCIL	660902	0	0
	CASH SETTLEMENT A/C -PGCIL	660903	0	0
	SERVICE TAX DEFFERED RECEIVABLE	661301	0	0
	OTHER RECOVERABLE	661302	0	0
	OTHER RECOVERABLE	662001	0	0
			3637524	**18135274**
	Provisions for doubtful claims			
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	3620406	3620406
	Provision for PGCIL Recoverable	350917	0	0
			3620406	**3620406**
	Work In Progress			
	Construction work in progress(on behalf of client)			
	CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF CLIENTS)	620101	0	0
	CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0	0
	CUMULATIVE INCOME/LOSS RECOGNISED ON CONSTRUCTION	620103	0	0
	PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT (CREDIT)	620104	0	0
	PROVISION FOR PROBABLE LOSS ON CONSTRUCTION CONTRACT	351001	0	0
			0	**0**
	CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	0	0
	PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	0	0
	PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	LOSSES PENDING INVESTIGATION	651001	7380897	7380897
	LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
			7380897	**7380897**
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	7380897	7380897
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
			7380897	**7380897**

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Others			
	DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0	0
	INCOME RECEIVABLE	650312	0	0
	INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE FUND	650313	0	0
	DEFERRED TAX RECOVERY MATERIALIZED	661102	0	0
			0	0
Note no. 20	REVENUE FROM OPERATIONS			
A	SALES			
	SALE OF POWER	810101	767798312	913753099
	SALE OF POWER-REGULATED	810102	196181747	606636
	SALE OF POWER-INFIRM POWER	810103	0	0
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0	0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0	0
	UNSCHEDULED INTERCHANGE	810801	41176330	23490304
	CONGESTION CHARGES	810901	0	0
	ELECTRICITY DUTY/CESS	811601	0	0
	ELECTRICITY CESS	811602	0	0
	OTHER CHARGES	811901	0	0
	SALE OF POWER-NOT BILLED	812001	0	20942336
	Earlier year Sales	812002	4	-3235111
		Total (Sales)	1005156393	955557264
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001		0
			0	0
	Less :			
	Tariff Adjustments	820103	0	0
	Regulated Power Adjustment	820105, 820106	111120849	317023
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PI	980170	0	0
			894035544	955240241
B	ADVANCE AGAINST DEPRECIATION			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HEA	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CREDIT	820102	32830000	32830000
		sub-total	32830000	32830000
C	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	0	0
	Interest on UI charges Receivable	841403	14940	430208
		sub-total	14940	430208
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	CONTRACTS & CONSULTANCY INCOME			
	CONTRACTS INCOME			
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0	0
		sub-total	0	0
	Consultancy Income			
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0	0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0
		sub-total	0	0
	CONTRACTS & CONSULTANCY INCOME	Total	0	0
Note no. 21	OTHER INCOME			
	Income from Long Term Investments			
	Trade			

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Dividend from Subsidiary			
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0
	Dividend-Others			
	Income from Investment-Dividend-(Trade)	840205	0	0
	Interest			
	Government Securities (8.5% tax free bonds issued by the State Governments)			
	INTEREST INCOME BONDS-SECURITISED	840402	0	0
	Total (Trade)			
	Non-Trade			
	Dividend-Others			
	INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-TRADE)	840208	0	0
	Income from Investment-Dividend-(Non-Trade)	840207	0	0
	Interest-Self Insurance Fund			
	INTEREST INCOME ON AAA PSU BOND-TAXABLE-NON TRADE	840406	0	0
	INTEREST INCOME ON AAA PSU BOND-NON-TAXABLE-NON TRADE	840411	0	0
	INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	840407	0	0
		sub-total	**0**	**0**
	Income from Others			
	Interest			
	Subsidiary Company - No link in this sheet			
	INCOME FROM SUBSIDIARY	840206	0	0
	Loan to State Government in settlement of dues from customers			
	Interest Income-Long Term Advances-Securitised	840403	0	0
	Advance to Government of Arunachal Pradesh			
	Interest on Advance to Government of Arunachal Pradesh	840602	0	0
	Public Deposit Account - No link in this sheet			
	Interest on Public Deposit Account	840303	0	0
	Indian Banks-Self Insurance			
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF INSURANC	840309	0	0
	INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	840408	0	0
		sub-total	**0**	**0**
	Indian Banks-Others			
	INTEREST INCOME-GOVERNMENT DEPOSITS	840202	0	0
	INTEREST INCOME-SECURITIES	840203	0	0
	INCOME FROM INVESTMENT-OTHERS	840204	0	0
	INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0	0
	INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0	0
	Interest on Public Deposit Account	840303	0	0
	INTEREST INCOME FROM BANK-OTHERS	840304	0	0
	~~Interest on Corporate Liquid Term~~ Deposit (Flexi) A/c	840305	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO PROCEEDS	840307	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLTD)-IPO PRO	840308	0	0
	INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF OTHER AGE	840409	0	0
	INTEREST INCOME ALLOCATED TO UNITS	980516	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO PROCEEDS	840306	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	840311	0	0
		840312	0	0
		sub-total	**0**	**0**
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	1653506	1814251

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	276631	324868
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	2499	4865
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	25795	30492
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
		sub-total	**1958431**	**2174476**
	Others			
	INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0
	BEHALF OF OTHER AGENCIES	840603	0	0
	INTEREST INCOME BONDS	840401	0	0
	INCOME FROM SUBSIDIARY	840206	0	0
	Interest on Public Deposit Account	840303	0	0
		sub-total	**0**	**0**
	LATE PAYMENT SURCHARGE	840101	12277161	13501671
	NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0
	INCOME FROM SALE OF SELF GENERATED CERs/VERs	842101	0	0
	REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0	0
	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXE	841501	0	15589
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SUR	841503	0	0
		sub-total	**0**	**15589**
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	817137	15342117
	PROVISION NOT REQUIRED WRITTEN BACK	840902	1808341	15499422
		sub-total	**2625478**	**30841539**
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	1800	69533
	RENT/HIRE CHARGES EMPLOYEES	840702	0	0
	RENT/HIRE CHARGES-OTHERS	840708	173308	164540
	Sale of Scrap	840801	0	0
	OTHER INCOME	841001	6272486	4134531
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	740998	607489
	RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0	0
	RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0	0
	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTION	841305	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- CONSTRUCTION- WRIT	841603	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M- WRITTEN BACK	841604	0	0
	POST OFFICE RECURRING DEPOSIT	841701	0	0
	LEASE RECOVERY	841702	214630	151900
	ELECTRICITY RECOVERY	841703	1098714	1477205
	TELEPHONE RECOVERY	841704	13725	2977
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	0	90530
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	34622	24255
	GUEST HOUSE RECOVERY	841710	107924	129234
		sub-total	**8658207**	**6852194**
	Exchange rate variation (Credit)			
	EXCHANGE RATE VARIATION (GAIN)	841101	0	0
	ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
		sub-total	**0**	**0**
	CO/ Regional Office Allocation to Units			
	Other Income <Corporate/Regional Office>	849999	1554229	1374879

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Other Income <PID>	849995	0	0
	Other Income <Corporate/Regional Office>	980401	0	0
		Allocated to Units	1554229	1374879
		Total (Other Income)		
		Less :		
	Income transferred to EDC			
	INTEREST ON LOANS AND ADVANCES	980171	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	0
	PROFIT ON SALE OF ASSETS	980173	0	0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	0
	Rent/Hire Charges	980175	0	0
	Exchange rate variation (Credit)	980151	0	0
	Other Income <Corporate/Regional Office>	980191	0	0
		Trf. To EDC	0	0
		Less :		
	Income transferred to contract and consultancy expenses			
	RECEIPTS AND RECOVERIES (DEBIT)	980208	0	0
	RECEIPTS AND RECOVERIES	980306	0	0
	Other Income <Corporate/Regional Office>	980601	0	0
		Trf. To Consultancy	0	0
	Income transferred to Advance Deposit from Client/Contractees and against Deposit Works			
	TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIENT	980704	0	0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0
		Trf. To Deposit Work	0	0
	REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR			
	Employee Remuneration & Benefits- Regulated Assest	870101	0	0
	Generation, Adm & Other exps - Regulated Assest	870102	0	0
	Provisions - Regulated Assest	870103	0	0
	Depreciation- Regulated Assest	870104	0	0
	Finance Cost -Regulated Assest	870105	0	0
	Prior Period Items (Net) - Regulated Assest	870106	0	0
	Other Income - Regulated Assest	870100	0	0
			0	0
Note no. 22	**GENERATION, ADMINISTRATION AND OTHER EXPENSES**			
	Water Usage Charges	**920111**	0	0
		sub-total	0	0
	Consumption of stores and spare parts			
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM	920101	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-C	920102	3484815	10518741
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-O	920103	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- (	920104	1713172	4310904
		sub-total	**5197987**	**14829645**
	Repair and maintenance			
	Building			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BU	920201	0	89331
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER F	920202	1450754	34428
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDIN	920203	0	49085
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/	920204	2533	109437
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINIS	920205	1273	1430099
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFI	920206	16503	43208
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUIL	920210	1467455	542145
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDEN	920211	4943604	8436082
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	8079	18720
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	2551193	1253451

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BI	920214	846144	1645845
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	691846	405068
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	4461346	4932087
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	1747205	1493360
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	0	1517441
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	5807	682038
		sub-total	18193742	22681825
	Machinery			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWI	920401	541993	7257
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MA	920402	10380391	8790900
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLA	920403	127522	299262
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EC	920404	1828728	544040
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER P	920405	2846409	4647387
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPM	920406	1584018	242853
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION P	920501	24785	490613
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRU	920502	2287334	2012463
	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT	920503	0	5260
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MA	920810	0	0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT	920811	6019937	9100583
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINI	920812	0	0
		sub-total	25641117	26140618
	Others			
	DESILTATION EXPENSES	920301	478054	533449
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERV	920304	3951244	46572
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM ANI	920305	8211214	10728159
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	45010	14485
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHAN	920307	0	7275
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO M	920308	5345618	7405929
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL W	920309	858955	1382466
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULAT	920310	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER R	920311	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SY	920312	0	0
	Repair and Maintenance DG Set-Other than Residential	920601	70350	94784
	REPAIR AND MAINTENANCE DG SET-Residential	920602	0	0
	REPAIR AND MAINTENANCE-COMPUTERS	920604	48759	279398
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVIC	920605	192884	740
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	3008512	2510650
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	7330909	10972932
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, C	920701	158431	864584
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BF	920702	3527168	13123405
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVEI	920703	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	182992	156706
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VI	920711	0	22045
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	25130	18571
	Repair and Maintenance-materials consumed-Light Vehicles other than	920713	19235	138272
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VE	920714	10714	0
	Repair and Maintenance-other expenses-Light Vehicles other than Car/	920715	15875	4093
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	174840	298497
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	0	110505
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920722	0	0
	REPAIR AND MAINTENANCE-	920727	0	0
	REPAIR AND MAINTENANCE- OTHERS	920731	3146163	1566174
	Repair and Maintenance-materials consumed- Car/Jeep	920732	13692	13113
	Repair and Maintenance-other expenses-Car/Jeep	920733	10963	74215
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTEM	920801	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATINC	920802	0	0
	SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	920803	0	0
	SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	684719	114878(

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NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
		sub-total	37511431	51515799

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Direct Expebditure on Contract, Project Management and Consultancy Works			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	**0**	**0**
	Miscellaneous operational expenses			
	Rent			
	RENT OFFICE	921101	0	0
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	0	0
	RENT RESIDENTIAL	921103	0	0
	RENT-LAND /LEASE RENTAL	921104	0	0
	Hiring of Vehicles other than Car/Jeep	921105	250509	4227919
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
	Hiring of Vehicles-Car/Jeep	921108	4629463	19932
	Hiring of Aircraft/Helicopter	921109	0	0
		sub-total	**4879972**	**4247851**
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	81954	128463
	RATES AND TAXES-BUILDINGS	921202	0	0
	RATES AND TAXES-OTHERS	921204	27600	78326
	EXCISE DUTY ON ELECTRICITY	921208	0	0
	ELECTRICITY DUTY/CESS	921209	0	0
	FEES PAID TO REGISTRAR OF COMPANIES	921212	0	0
	MUNICIPAL TAXES	921213	0	210
	SALES TAX ON ROYALTY	921215	0	0
	ELECTRICITY CESS	921219	0	0
	OTHER TAXES /DUTIES	921220	0	0
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0
	WEALTH TAX	970503	0	0
		sub-total	**109554**	**206999**
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	0
	Insurance premium of Vehicles other than Car/Jeep	921312	178068	28184
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	166480
	Insurance premium of Vehicles-Car/Jeep	921314	7402	7653
	INSURANCE- FIDELITY	921315	854	854
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	3730	3730
	INSURANCE-TRANSIT INSURANCE	921317	40871	8240
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	15093381	11811883
	INSURANCE- OTHERS	921325	4896	8899
		sub-total	**15329202**	**12035923**
	Utilization of Self Insurance Fund	921801	0	0
	Security expenses			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	0	0
	Security Expenses -CISF-Other than Residential	921403	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Security Expenses -Others-Other than Residential	921404	23784631	22337260
		sub-total	23784631	22337260
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
	ELECTRICITY EXPENSES-OFFICE	921506	7000	6000
	Electricity Expenses-Residential	921507	0	0
	Electricity Expenses – Other than Office & Residential	921510	0	0
	WHEELING CHARGES PAID	921511	0	0
		sub-total	7000	6000
	Travelling and Conveyance			
	CONVEYANCE EXPENSES	921601	268933	303271
	INLAND TRAVEL	921602	1223615	1210591
	INLAND TRAVEL-TRAINING	921603	206161	401286
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	0	0
	FOREIGN TRAVEL -TRAINING	921606	0	0
	Inland Travel-Conference	921607	0	0
	Foreign Travel-Conference	921608	0	0
	Inland Travelling Expenses - Directors	921610	0	0
	TRANSFER TA EXPENSES	921611	584528	263866
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	2675717	1890137
	Baggage Allowance on Retirement	921613	0	0
	Foreign Travel Expenses - Directors	921615	0	0
		sub-total	4958954	4069151
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	259467	385693
	POL EXPENSE ON TRANSPORT VEHICLE	921702	3712560	3959206
	POL EXPENSE ON HEAVY VEHICLE	921703	1656324	1860217
	POL ON OTHERS	921707	446314	764694
		sub-total	6074665	6969810
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	35173	38945
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	360	6768
	TELEPHONE CHARGES	922004	533307	471453
	SATELLITE COMMUNICATION EXPENSES	922006	2646492	1697407
	EMAIL/INTERNET EXPENSES	922007	279093	72669
	OTHER COMMUNICATION EXPENSES	922010	947934	168102
		sub-total	4442359	2455344
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	0	0
	ADVERTISEMENT TENDERS	922102	322747	285039
	PUBLICITY NEWSPAPERS	922103	50000	90000
	PUBLICITY JOURNALS	922104	0	0
	PUBLICITY SOUVENIRS	922105	0	0
	CONFERENCE EXPENSES	922106	0	0
	EXHIBITIONS EXPENSES	922107	0	0
	MISC. PUBLIC RELATION	922108	61265	85000
	PHOTOGRAPHIC MATERIAL	922109	0	0
	MOVIE MAKING	922110	0	0
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0
	STATUTORY PRESS ADVERTISEMENT	922112	0	0
	Sponsorship expenses on Sports Events	922113	39326	10000
	Sponsorship expenses on events other than Sports-Government Agenci	922114	11236	0
	Sponsorship expenses on events other than Sports-Others	922115	10000	10000
	ADVERTISEMENT OTHERS	922120	10000	15000
		sub-total	504574	495039
	Entertainment and hospitality expenses			

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FOI	922201	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN INC	922202	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREIGI	922203	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN	922204	11837	6900
		sub-total	11837	6900
	Donation			
	CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
	OTHER CONTRIBUTION TO DONATION	922302	0	0
		sub-total	0	0
	Printing and stationery			
	PRINTING AND STATIONERY	922401	571077	459565
	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIAR	922402	0	0
	REPORT PREPARATION-CD/FLOPPIES	922403	0	0
	PRINTING AND BINDING OF REPORT	922404	0	0
	COMPUTER STATIONERY	922405	0	9552
	COMPUTER CONSUMABLES	922406	450728	480759
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DI	922407	0	0
		sub-total	1021805	949876
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	30796	26095
		sub-total	30796	26095
	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	169103	61237
	PAYMENT TO CONSULTANTS	922602	2290201	1292235
	DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWINGS	922606	0	0
	PAYMENT TO INTERNAL AUDITORS	922608	110545	128980
	OTHER CHARGES	922615	0	0
		sub-total	2569849	1482452
	-Foreign			
	PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0
	INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0	0
		sub-total	0	0
	Expenditure on compensatory afforestation/ catchment area treatment			
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TI	923901	0	0
	Expenditure on land not belonging to corporation			
	Expenditure on land not belonging to corporation	923902	446888	479628
	Loss on sale of assets			
	LOSS ON SALE OF ASSET	923701	0	54736
	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPL	923720	248009	58847
		sub-total	248009	113583
	Assets / claims written off			
	NORMAL LOSS ON STORE & INVENTORIES	923401	0	0
	STORE WRITTEN OFF	950901	33987	0
	BAD DEBTS WRITTEN OFF	950903	0	0
	BAD ADVANCES WRITTEN OFF	950904	0	0
	BAD CLAIMS WRITTEN OFF	950905	0	0
	FIXED ASSETS WRITTEN OFF	950906	0	0
	PROJECT EXPENSES WRITTEN OFF	950908	0	0
	PRELIMINARY EXPENSES WRITTEN OFF	955101	0	0
	DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	0	0
	SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DPR EXPENSES WRITTEN OFF	955302	0	0
		sub-total	33987	0
	Interest payment on court/arbitration cases			
	Interest Payment on Court/Arbitration Cases	922801	0	0
	INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM EN	922802	0	0
	Interest -	922803	0	0
		sub-total	0	0
	Interest to beneficiary states			
	INTEREST TO BENEFICIARY STATES	941601	0	1653502
	INTEREST ON UI CHARGES PAYABLE	941602	0	0
		sub-total	0	1653502
	Rebate to customers			
	REBATE TO CUSTOMERS	941101	6142969	9440463
	INCENTIVE TO BENEFICIARY STATES	941102	0	0
		sub-total	6142969	9440463
	COMMUNITY DEVELOPMENT EXPENSES	925101	0	3308243
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
	CSR & SD - Health Care and Sanitation Expenditure	925103	397746	0
	CSR & SD - Education & Skill Development	925104	650380	0
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0
	CSR & SD - Enviornment Expenditure	925106	0	0
	CSR & SD - Art & Curlture Expenditure	925107	0	0
	CSR & SD - Ex-Arm Forces	925108	0	0
	CSR & SD - Sports	925109	0	0
	CSR & SD - National Welfare Fund	925110	0	0
	CSR & SD - Fund for Technology & Research	925111	0	0
	CSR & SD - Rurla Development Expenditure	925112	3870732	0
	CSR & SD - Capacity Building	925113	0	0
	CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0	0
	COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
		sub-total	4918858	3308243
	Expenditure on Self Generated CERS/VERS	924101	0	0
	Other general expenses			
	OTHER PAYMENTS	922702	0	0
	RECRUITMENT EXPENSES	925002	0	0
	SCHOLARSHIPS	925010	0	0
	TRAINING EXPENSES	925011	2424789	2590616
	EXPENSES ON INTERNAL EXAMINATION	925014	0	0
	Gifts to Others	925016	0	0
	Participation Fee - Conference/Training	925017	16292	4500
	Festival Celebration Expenses - other than Independence/Republic Day	925018	99020	69526
	Independence/Republic Day Celebration expenses	925019	47366	97804
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	0	0
	Expenditure on Food/Beverages - in house training/temporary training	925023	173755	220110
	Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	5154226	9311229
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
	OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	0	0
	COMPENSATION PAID TO LAND EVACUATIES	922701	0	0
	Operating Expenses of DG Set-Other than Residential	925001	151656	125577
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
	HORTICULTURE EXPENSES	925005	1612153	1405275
	Operational/Running Expenses of Kendriya Vidyalay	925006	0	0

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Operational/Running Expenses of Other Schools	925007	21424167	20428710
	TENDER EXPENSES	925008	0	0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	0	0
	WATER CHARGES	925012	0	0
	EXPENSES ON DEPARTMENTAL MEETING	925013	27285	25377
	CONSUMPTION OF LOOSE TOOLS	925015	162327	40582
	MISCELLANEOUS EXPENSES	925020	1171765	996399
	Share of Beneficiaries in Regulated Power	925024	0	0
	OPERATING EXPENSES OF DG SET - Residential	925025	0	0
	PRELIMINARY EXPENSES	710101	0	0
	OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0
	IPO/ BUY BACK- Expenses			
	IPO/ BUY BACK- FILING FEES	925201	0	0
	IPO/ BUY BACK-LEGAL EXPENSES	925202	0	0
	IPO/ BUY BACK-LISTING FEES	925203	0	0
	IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0	0
	IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0	0
	IPO/ BUY BACK-PRINTING & STATIONARY	925206	0	0
	IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING EXPENSES	925207	0	0
	IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy Back	925208	0	0
	IPO/ BUY BACK-AUDIT FEE	925209	0	0
	IPO/ BUY BACK- POSTAGE	925210	0	0
	Post Share Issue Expenses			
	SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0
	SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0	0
	DEPOSITARY EXPENSES	941903	0	0
	EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0	0
	SHARE ISSUE EXPENSES			
	Filing Fees	710401	0	0
	Legal Expenses	710402	0	0
	Listing Fees	710403	0	0
	Lead Manager Fees & Expenses	710404	0	0
	Registrar's Expenses	710405	0	0
	Printing & Stationary	710406	0	0
	Advertisement/Publicity & Marketing Expenses	710407	0	0
	Other Miscellaneous IPO Expenses	710408	0	0
	Audit Fee	710409	0	0
		sub-total	**32464801**	**35315705**
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	0	0
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
		sub-total	**0**	**0**
	Auditors remuneration			
	STATUTORY AUDIT FEES	923101	0	0
	TAX AUDIT FEES	923102	0	0
	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0	0
	PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATTERS	923104	0	0
	PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVICES	923105	0	0
	OTHER MATTERS	923106	238399	0
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
	COST AUDIT FEES	923108	70537	131818
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	10232	12123
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
		sub-total	**319168**	**143941**
	Director expenses			
	DIRECTORS SITTING FEES	923001	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Research and development expenses			
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
	EXP. ON REGULATED POWER	925029	10964516	151153
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-10964516	-151153
		Total	0	0
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses <Corporate/Regional C	929999	8004084	6901477
	Generation, Administration and Other Expenses <PID>	929995	0	0
	Generation, Administration and Other Expenses <Corporate/Regional C	980403	0	0
		Total (Generation & Adm.	**8004084**	**6901477**
	Expenses transferred to EDC			
	REPAIRS AND MAINTENANCE- BUILDING	980110	0	0
	REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.	980111	0	0
	REPAIRS AND MAINTENANCE- OTHERS	980112	0	0
	RENT/HIRING CHARGES	980114	0	0
	RATES AND TAXES	980115	0	0
	INSURANCE	980116	0	0
	SECURITY EXPENSES	980117	0	0
	ELECTRICITY EXPENSES	980118	0	0
	TRAVELLING & CONVEYANCE	980119	0	0
	EXPENSES ON VEHICLES/STAFF CARS	980120	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0	0
	ADVERTISEMENT PUBLICITY	980122	0	0
	ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0	0
	PRINTING & STATIONERY	980124	0	0
	OTHER EXPENSES	980125	0	0
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	0
	DESIGN & CONSULTANCY-FOREIGN	980127	0	0
	LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
	LOSSES ON SALE OF ASSETS	980130	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA T	980131	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	0
	LAND ACQUISITION & REHABILITATION	980133	0	0
	Remuneration to Auditors	980152	0	0
	Generation, Administration and Other Expenses <Corporate/Regional C	980193	0	0
	EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	0
		sub-total	**0**	**0**
	Expense transferred to contract and consultancy expenses			
	REPAIRS AND MAINTENANCE	980202	0	0
	ADMINISTRATION AND OTHER EXPENSES	980203	0	0
	Remuneration to Auditors	980209	0	0
	REPAIR AND MAINTENANCE	980303	0	0
	ADMINISTRATION AND OTHER EXPENSES	980304	0	0
	Generation, Administration and Other Expenses <Corporate/Regional C	980603	0	0
		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			
	BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/ CONSTRUCTION CO	950503	0	0
		sub-total	**0**	**0**
	Bad and doubtful advances / deposits provided			

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NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
		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	417745
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	0	417745
	Shortage in store & spares provided			
	SHORTAGE IN STORE	950801	0	0
	Provision for contingencies- No link in this sheet			
	PROVISION FOR CONTINGENCIES	951001	0	0
	Provision against diminution in the value of investment			
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	951101	0	0
	Provision for project expenses			
	PROJECT EXPENSES PROVIDED FOR	951201	0	0
	Provision for loss on fixed asset/store			
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	0	0
	LOSS ON STORE PROVIDED FOR	951302	0	0
		sub-total	0	0
	Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0
	Provision for expenditure on CAT Plan	951401	0	0
	Others			
	PROVISION FOR OTHER EXPENSES	952001	0	0
	CO/ Regional Office Allocation to Units			
	Provisions <Corporate/Regional Office>	959999	0	0
	Provisions <PID>	959995	0	0
	Provisions <Corporate/Regional Office>	980407	0	0
		Allocated to Units	0	0
	Expense transferred to EDC	Less :		
	PROVISIONS	980161	0	0
	Provisions <Corporate/Regional Office>	980197	0	0
		Transfer to EDC	0	0
	Expense transferred to contract and consultancy expenses	Less :		
	Provisions	980211	0	0
	PROVISIONS	980308	0	0
	Provisions <Corporate/Regional Office>	980607	0	0
		Transfer to Consultan	0	0
	Provisions transferred to Deposit Works	980707	0	0
Note no. 23	**EMPLOYEE BENEFITS EXPENSE**			
	Salaries, wages, allowances			
	SALARY AND ALLOWANCES (DIRECTOR)	900101	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DEARNESS ALLOWANCE (DIRECTOR)	900102	0	0
	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0	0
	HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0	0
	INCENTIVE (DIRECTOR)	900105	0	0
	COMPANY LEASED ACCOMMODATION	900106	0	0
	LEAVE ENCASHMENT (DIRECTOR)	900107	0	0
	FOREIGN SERVICE CONTRIBUTION	900108	0	0
	OTHER ALLOWANCE (DIRECTOR)	900109	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (D	900110	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTIC	900111	22774234	20886483
	DEARNESS ALLOWANCE (EXEC)	900112	20283918	16280872
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	496906	442884
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	1958229	1989891
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	157210	160345
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	0	0
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	2579520	1743923
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0
	HONORARIUM (EXEC)	900127	0	2200
	Earned Leave Encashment (Executive)	900128	701873	414276
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	7042972	3867248
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	1446022	973475
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	1697136	1572728
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	0	0
	OTHER ALLOWANCE (EXEC)	900135	262101	1000
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (E	900136	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	900140	8506757	10049933
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	7797796	7870916
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	200304	220897
	INCENTIVE (SUPERVISOR)	900144	0	0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	755340	9[illegible]88
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	51050	68730
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0
	HINDI ALLOWANCE (SUPERVISOR)	900150	0	600
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISO	900152	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0	0
	TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0	0
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
	HONORARIUM (SUPERVISOR)	900157	0	0
	Earned Leave Encashment (Supervisor)	900158	653630	486497
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	1609474	1144189
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	494193	452011
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	196902	206210
	Casual/Optional Leave Encashment (Supervisor)	900162	0	0
	HPL Encashment (Supervisor)	900163	390175	253620

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (S	900164	0	0
	OTHER ALLOWANCE (SUPERVISOR)	900165	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	29722665	30948930
	DEARNESS ALLOWANCE (WORKMEN)	900167	26936429	24197900
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	573395	505595
	INCENTIVE (WORKMEN)	900170	0	0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	2860598	2946768
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
	WASHING ALLOW (WORKMEN)	900173	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	722463	920729
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0
	HINDI ALLOWANCE (WORKMEN)	900176	3000	3000
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN	900178	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0
	TRANSPORT ALLOWANCE (WORKMEN)	900180	0	0
	ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
	CANTEEN SUBSIDY (WORKMEN)	900182	0	1785
	HONORARIUM (WORKMEN)	900183	0	0
	Earned Leave Encashment (Workmen)	900184	3869011	2583076
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	6463737	5010609
	OTHER ALLOWANCE (WORKMEN)	900186	0	1500
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	1841337	1395323
	CASH HANDLING ALLOWANCES	900188	0	0
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	130466	122584
	Casual/Optional Leave Encashment (Workmen)	900190	0	0
	HPL Encashment (Workmen)	900191	1491428	779631
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (V	900192	0	0
	WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0	0
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	7198173	8927967
	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	739651	0
	VRS TO WORKMEN-NOTICE PAY	900306	0	0
	Perks & Allowances (Cafeteria)-Director-Canteen Allowance/Meal Vouc	900601	0	0
	Perks & Allowances (Cafeteria)-Director-Children Education Allowance	900602	0	0
	Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0
	Perks & Allowances (Cafeteria)-Director-Professional Updation Allowan	900604	0	0
	Perks & Allowances (Cafeteria)-Director-Conveyance / Transport Allowa	900605	0	0
	Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0
	Perks & Allowances (Cafeteria)-Director-Vehicle Repair & Maintenance	900607	0	0
	Perks & Allowances (Cafeteria)-Director-Domestic Help Allowance	900608	0	0
	Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0
	Perks & Allowances (Cafeteria)-Director-Newspaper / Professional Liter	900610	0	0
	Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0
	Perks & Allowances (Cafeteria)-Director-House Upkeep Allowance	900612	0	0
	Perks & Allowances (Cafeteria)-Director-Self Development Allowance	900613	0	0
	Perks & Allowances (Cafeteria)-Director-Club Membership Allowance	900614	0	0
	Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0
	Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0
	Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vou	900626	757572	747986
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowance	900627	1160765	1151664
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	371304	340242
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allowa	900629	425428	435517
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allov	900630	1178112	1102383

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	479674	412135
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenanc	900632	494382	455427
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	491960	527477
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	276455	230134
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Lite	900635	526295	493961
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	488111	475668
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	442434	418326
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	576777	431714
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	110509	68889
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	144503	143758
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	2008920	1909458
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	451068	106140
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWAN	900651	179020	190382
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOW/	900652	262987	303960
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLC	900653	193747	228012
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT	900654	281063	331490
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	771774	897484
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATI	900656	234855	315705
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	90773	105495
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVAT	900658	190702	231466
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWA	900659	261765	241487
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & M	900660	124086	136698
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWAN	900661	214366	2[illegible]8
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATIO	900662	529165	577547
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	169865	270135
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWAN	900664	88098	80489
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	199854	235458
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENA	900666	54368	68521
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOV	900667	52468	73687
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWANC	900676	1090189	1116198
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWA	900677	692834	693573
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOV	900678	690123	702074
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT	900679	755922	764212
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	1992554	2052096
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATIO	900681	1131163	1120210
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	292712	287269
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATI	900683	470462	464234
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWAI	900684	380868	403288
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MA	900685	181372	186084
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANC	900686	1076986	1036544
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATIOI	900687	1919283	20[illegible]093
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1538590	1.[illegible]47
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANC	900689	55222	47537
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	645821	638500
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENAI	900691	310163	327396
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOW	900692	201819	204683
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	0
		sub-total	190317403	176194274
	Gratuity and contribution to provident fund (including administration fees)			
	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0
	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (DIRECTOR)	900202	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (DI	900203	0	0
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	4458062	4041724
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	541315	286907
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (E	900214	5404051	4719222
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	1698029	1935349

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR)	900241	231637	159595
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SU	900243	2096412	2195864
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	5897714	5977391
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	815711	532344
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (V	900253	7183521	7150723
	PF ADMINISTRATION CHARGES	900261	222115	191283
	EQUITY DEPOSIT LINKED INSURANCE	900262	1130	636
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
	EPS ADMINISTRATION CHARGES	900265	0	0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	1676856	2079820
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATIOI	900267	0	0
		sub-total	**30226553**	**29270858**
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	686510	685827
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	1810108	1708128
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	3198599	2032012
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	38696	189559
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	900415	14466	0
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0	0
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXA	900417	38294	0
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXAB	900418	0	0
	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	0
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	0	0
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	0	0
	AWARDS TO EMPLOYEES	900427	0	0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	95400	95400
	TRANSPORT FACILITY	900429	0	0
	COST OF MEDICINE/APPLIANCES ETC.	900430	1477079	757641
	Conveyance/Transport expenses of employees-other than residence to	900431	0	0
	EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0
	GROUP INSURANCE PREMIUM	900433	0	0
	POL expenses of transport vehicles used for employees-other than resi	900434	0	0
	PROJECT COMMISSIONING AWARD	900435	0	1500
	OTHER COMPENSATION TO EMPLOYEES	900439	0	0
	Membership Fee-Clubs other than Sports and Health Club	900440	0	0
	MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	0
	MEMBERSHIP FEES-OTHERS	900442	0	0
	Membership Fee-Sports Club	900443	0	0
	Membership Fee-Health Club	900444	0	0
	Initial Membership Fee-Clubs	900445	0	0
	Rebate of additional interest on HBA	900446	0	0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECU	900447	287500	265500
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPER	900448	118150	139825
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORK	900449	384375	409500
	OTHER EXPENSES	900450	5603	771687
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVIS	900451	4616877	5726359
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROVI	900452	28023	34759
	Memento	900453	0	0
	Memento - Actuarial	900454	0	-5940
		sub-total	**12799680**	**12811757**
	Leave Salary & Pension Contribution			

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Leave Salary & Pension Contribution	900501	0	0
	CO/ Regional Office/PID Allocation to Units			
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	26318207	25867426
	Employees' Remuneration and Benefits <PID>	909995	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
		Total	**26318207**	**25867426**
		Total (Employee Remuneration and Benefits)		
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	0	0
	Gratuity, Contribution to provident fund & pension scheme (including a	980102	0	0
	STAFF WELFARE EXPENSES	980103	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	0	0
		Transfer to EDC	**0**	**0**
	Transfer to Works	750400, 750401		
	Employee cost transferred to contract and consultancy expenses	Less :		
	EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0
	EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980602	0	0
		Transfer to Consultan	**0**	**0**
	Employee cost transferred to deposit works			
	Employee Remm & Benefits- Recoverable from Deposit Works	980702	**0**	**0**
Note no. 24	**FINANCE COST**			
	Interest			
	Government of India loan			
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0
	Interest on Government of India loan allocated to units	980501	0	0
		sub-total	**0**	**0**
	Bonds			
	INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM BOND	940202	0	0
	INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM BOND	940203	0	0
	INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM BOND	940204	0	0
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	0	0
	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	0	0
	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS	940207	0	0
	INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON CUM BONDS	940208	0	0
	INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM BONDS	940209	0	0
	INTEREST ON 1A SERIES 2013 '8.18%' SECURED TAX FREE NON CUM E	940210	0	0
	INTEREST ON 1B SERIES 2013 '8.43%' SECURED NON TAXABLE NON CU	940211	0	0
	INTEREST ON 2A SERIES 2013 '8.54%' SECURED TAX FREE NON CUM E	940212	0	0
	INTEREST ON 2B SERIES 2013 '8.79%' SECURED TAX FREE CUM BOND	940213	0	0
	INTEREST ON 3A SERIES 2013 '8.18%' SECURED TAX FREE NON CUM E	940214	0	0
	INTEREST ON 3B SERIES 2013 '8.92%' SECURED TAX FREE NON CUM E	940215	0	0
	INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM NON CON	940216	0	0
	INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM NON CON	940217	0	0
	Interest on Bonds allocated to units	980502	0	0
		sub-total	**0**	**0**
	Foreign loan			
	INTEREST ON FOREIGN LOAN	940301	0	0
	Interest on Foreign loan allocated to units	980503	0	0
		sub-total	**0**	**0**
	Term loan			
	INTEREST ON TERM LOAN	940401	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ON STL	940501	0	0
	Interest on Term loan allocated to units	980504	0	0
		sub-total	0	0
	Cash credit facilities /WCDL			
	INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
	Interest on Cash credit facilities/WCDL allocated to units	980505	0	0
		sub-total	0	0
	Other interest charges			
	INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0
	Other interest charges allocated to units	980506	0	0
		sub-total	0	0
	Loss on Hedging Transactions			
	Loss on Hedging Transactions	940801	0	0
	Loss on Hedging Transactions allocated to units	980518	0	0
		sub-total	0	0
	Bond issue/service expenses			
	BROKERAGE	941001	0	0
	COMMITMENT FEES	941002	0	0
	FEES OF MANAGER TO ISSUE	941003	0	0
	STATUTORY PRESS ANNOUNCEMENT	941004	0	0
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
	LISTING FEES	941006	0	0
	PRINTING AND STATIONARY	941007	0	0
	ADVERTISEMENT AND PUBLICITY	941008	0	0
	AUDIT FEES AND EXPENSES	941009	0	0
	APPLICATION FEES/ FILING FEES	941010	0	0
	LEGAL EXPENSES	941011	0	0
	BANKERS HANDLING CHARGES	941012	0	0
	EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0
	TAXES, DUTIES AND OTHER EXPENSES	941014	0	0
	OTHER ISSUE EXPENSES	941015	0	0
	Bond issue/ service expenses allocated to units	980507	0	0
		sub-total	0	0
	Royalty			
	ROYALTY	941401	0	0
	Royalty allocated to units	980511	0	0
		sub-total	0	0
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0	0
	Commitment fee allocated to units	980509	0	0
		sub-total	0	0
	Guarantee fee on loan			
	GUARANTEE FEE ON GOI LOAN	941301	0	0
	GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0	0
	GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0
	Guarantee fee on loan allocated to units	980510	0	0
		sub-total	0	0
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	0
	OTHER CHARGES	942002	0	0
	Other finance charges allocated to units	980513	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	LC CHARGES- INDIAN CURRENCY	941501	0	0
	LC CHARGES- FOREIGN CURRENCY	941502	0	0
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	33167	70883
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0	0
	BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
	Bank charges allocated to units	980512	0	0
		sub-total	33167	70883
	Exchange difference regarded as adjustment to Interest Cost	940701	0	0
	Exchange difference regarded as adjustment to Interest Cost allocated	980517	0	0
		sub-total	0	0
	Interest adjustment on account of FERV	949001	0	0
	CO/ Regional Office Allocation to Units			
	Interest and Finance Charges <Corporate/Regional Office>	949999	2236	5790
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	2236	5790
		Total (Interest and Finance charges)		
	Expense transferred to EDC	Less :		
	INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA LOAN	980140	0	0
	INTT. ON BORROWED MONEY-BONDS	980141	0	0
	INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0
	INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	980143	0	0
	INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0	0
	INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0	0
	BOND ISSUE/SERVICE EXPENSES	980146	0	0
	COMMITMENT FEE	980147	0	0
	GUARANTEE FEE ON LOAN	980148	0	0
	OTHER FINANCE CHARGES	980149	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980195	0	0
		Transfer to EDC	0	0
	Expense transferred to contract and consultancy expenses			
	INTEREST AND FINANCE CHARGES	980204	0	0
	INTEREST AND FINANCE CHARGES	980309	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980605	0	0
	EXCHANGE RATE VARIATION	980205	0	0
		Transfer to 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	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	2038403	2038402
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	8401720	8401723
	BUILDING CONTAINING WORKSHOP	930302	2700	2700
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	7109	7115
	OFFICE BUILDINGS-PERMANENT	930304	261413	249912
	OFFICE BUILDINGS-TEMPORARY	930305	0	0
	STORES AND GODOWN BUILDINGS	930306	168583	68420
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SC	930321	2377221	3042948
	HOSPITAL BUILDING	930323	0	0
	BUILDING OTHERS	930328	0	0
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMEC	930601	72332994	71639244

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	GENERATING PLANT AND MACHINERY	930701	24272859	23594848
	PLANT AND MACHINERY-SUB STATION	930801	6009371	5998902
	TRANSMISSION LINES	930901	202920	274216
	PLANT AND MACHINERY-OTHERS	931001	97329	99170
	CONSTRUCTION PLANT AND EQUIPMENT	931101	1935767	1870745
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	217024	297493
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	111984	111984
	POWER SUPPLY SYSTEM-POWER PLANT	931401	63048	43516
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	900	900
	Vehicles other than Motor Car/Jeep	931501	196987	140694
	Motor Car/Jeep	931502	10761	10764
	AIRCRAFT/BOATS	931601	0	0
	FURNITURE, FIXTURES AND EQUIPMENT	931701	354690	383658
	COMPUTERS	931801	1648860	1464571
	COMMUNICATION EQUIPMENTS	931901	503603	405253
	OFFICE EQUIPMENTS	932001	203916	201607
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	236497	121734
	OTHER ASSETS	932501	255985	240244
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	166246	633358
		Depreciation for the y	**122078890**	**121344121**
	Depreciation adjustment of account of FERV	939001	0	0
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	1353926	663845
	Depreciation <PID>	939995	0	0
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	**1353926**	**663845**
		Total (Depreciation	**123432816**	**122007966**
	Depreciation transferred to EDC/ Units			
	DEPRECIATION DURING CONSTRUCTION	980160	0	0
	Depreciation <Corporate/Regional Office>	980194	0	0
		Transfer to EDC	**0**	**0**
	Depreciation transferred to contract and consultancy expenses			
	DEPRECIATION	980206	0	0
	DEPRECIATION	980305	0	0
	Depreciation <Corporate/Regional Office>	980604	0	0
		Transfer to Contract & Con	**0**	**0**
	Depreciation transferred to deposit works			
	Depreciation- Recoverable from Deposit Works	980703	0	0
Note no. 26	**PRIOR PERIOD ITEMS (NET)**			
	Income			
	PRIOR PERIOD INCOME-SALE OF POWER	860101	0	0
	Advance Against Depreciation Written Back	860103	0	0
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	0
	OTHER PRIOR PERIOD INCOMES	860121	0	0
		Total (Prior Period Inco	**0**	**0**
	Expenditure			
	EMPLOYEES REMUNERATION AND BENEFITS	950401	0	0
	REPAIR AND MAINTENANCE	950403	0	1155438
	FINANCE COST	950424	0	0
	DEPRECIATION & AMORTIZATION EXPENSES	950425	0	0
	OTHERS	950450	0	600101

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
		Total (Prior Period Expen	0	1755539
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	1248	17380
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
		Allocated to Units Prior Period (Net)	1248	17380
	Extra-ordinary Income / Expenses			
	Income			
	Interest from Beneficiary States on overdue amount	841402	0	0
	Expenses			
		Net Expenses	0	0
	Expenses transferred to EDC			
	Prior period expenses			
	PRIOR PERIOD EXPENSES	980165	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	0
		Transfer to EDC	0	0
	Prior period income	980179	0	0
	Expense transferred to contract and consultancy expenses			
	PRIOR PERIOD ITEMS	980207	0	0
	PRIOR PERIOD ADJUSTMENTS	980307	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980606	0	0
		Transfer to Consultan	0	0
	Expense transferred to Deposit Works	980706	0	0
Note no. 27	Tax Expenses			
	Current Tax			
	INCOME TAX PROVISION	970501	0	0
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0
	DEFERRED TAX ACCOUNT	970510	0	0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0
Note no. 28	EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	Direct Expenses			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	0	0
	Employees' Remuneration and benefits			
	Salaries, Wages, Allowances and benefits			
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0	0
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
		sub-total	0	0
	Gratuity and contribution to provident fund			
	Gratuity, Contribution to provident fund & pension scheme (including a	960113	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	960115	0	0
		sub-total	0	0

NHPC LIMITED FARIDABAD

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ote	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Staff welfare Expenses			
	STAFF WELFARE EXPENSES	960114	0	0
	Repairs and Maintenance			
	REPAIR AND MAINTENANCE- BUILDING	960116	0	0
	REPAIR AND MAINTENANCE-MACHINERY AND CONSTRUCTION PLANT	960117	0	0
	REPAIR AND MAINTENANCE- OTHERS	960118	0	0
	Repair and Maintenance-Others	960218	0	0
		sub-total	0	0
	Administration and Other Expenses			
	RENT/HIRING CHARGES	960119	0	0
	Travelling and Conveyance			
	TRAVELLING AND CONVEYANCE	960121	0	0
	TRAVELLING COST	960213	0	0
		sub-total	0	0
	EXPENSE ON VEHICLES	**960122**	0	0
	INSURANCE	**960120**	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	**960123**	0	0
	ADVERTISEMENT PUBLICITY	**960124**	0	0
	PRINTING AND STATIONERY	960125, 960215	0	0
	Remuneration to Auditors	**960136**	0	0
	ERV	**960134**	0	0
	RATES AND TAXES	**960127**	0	0
	SECURITY	**960128**	0	0
	ELECTRICITY CHARGES	**960129**	0	0
	Other Expenses			
	OTHER EXPENSES	960131	0	0
	DOCUMENTATION AND COMPUTER CHARGES	960216	0	0
	OTHER EXPENSES	960217	0	0
		sub-total	0	0
	Contingencies			
	CONTINGENCIES	**960130-NA**	0	0
	Consultancy charges			
	CONSULTANCY CHARGES	**960133**	0	0
	Depreciation & Amortization Expense			
	DEPRECIATION	960132	0	0
	Depreciation	960219	0	0
		sub-total	0	0
	Finance Cost			
	INTEREST AND FINANCE CHARGES	960152	0	0
	INTEREST AND FINANCE CHARGES	960220	0	0
		sub-total	0	0
	LOSS ON CONSTRUCTION CONTRACT	**960150**	0	0
	Provisions			
	Provisions	960151	0	0
	CONSULTANCY WING -PROVISIONS	960221	0	0
		sub-total	0	0
	Construction WIP			

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Contruction -WORK IN PROGRESS	960199-NA	0	0
	Consultancy -WORK IN PROGRESS	960290- NA	0	0
	Total			
	Other Income <Corporate/Regional Office>	960190	0	0
	Generation, Administration and Other Expenses <Corporate/Regional C	960192	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	960191	0	0
	Depreciation <Corporate/Regional Office>	960193	0	0
	Interest and Finance Charges <Corporate/Regional Office>	960194	0	0
	Provisions <Corporate/Regional Office>	960196	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	960195	0	0
		sub-total	**0**	**0**
	Receipts and recoveries	Less :		
	MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0	0
	Receipts and Recoveries-Miscellaneous	960225	0	0
		sub-total	**0**	**0**
	Prior Period Adjustments			
	PRIOR PERIOD EXPENSES	960135	0	0
	CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0	0
	Period Period expenses transferred to Contract & Consultancy	**sub-total**	**0**	**0**
Note no. 28	**EXPEND. DURING CONSTRUCTION**			
	PARTICULARS			
	EMPLOYEES BENEFITS EXPENSES			
	Salaries, wages, allowances	980101	0	0
	Gratuity and contribution to provident fund (including administratio	980102	0	0
	Staff welfare expenses	980103	0	0
	Leave Salary & Pension Contribution	980104	0	0
	Sub-total		**0**	**0**
	REPAIRS & MAINTENANCE			
	Building	980110	0	0
	Machinery	980111	0	0
	Others	980112	0	0
	Sub-total		**0**	**0**
	ADMINISTRATION & OTHER EXPENSES			
	Rent	980114	0	0
	Rates and taxes	980115	0	0
	Insurance	980116	0	0
	Security expenses	980117	0	0
	Electricity Charges	980118	0	0
	Travelling and Conveyance	980119	0	0
	Expenses on vehicles	980120	0	0
	Telephone, telex and Postage	980121	0	0
	Advertisement and publicity	980122	0	0
	Entertainment and hospitality expenses	980123-NA	0	0
	Printing and stationery	980124	0	0
	Design and Consultancy charges:			
	- Indigenous	980126	0	0
	- Foreign	980127	0	0
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	980131	0	0
	Expenditure on land not belonging to corporation	980132	0	0
	Land acquisition and rehabilitation	980133-NA	0	0
	Assets/ Claims written off	980128-NA	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Losses on sale of assets	980130-NA	0	0
	Remuneration to Auditors	980152	0	0
	Exchange rate variation (Debit)	980150	0	0
	Other general expenses	980125	0	0
	Sub-total		**0**	**0**
	FINANCE COST			
	Interest on :			
	a) Government of India loan	980140	0	0
	b) Bonds	980141	0	0
	c) Foreign loan	980142	0	0
	d) Term loan	980143 and	0	0
	e) Cash credit facilities /WCDL	980145	0	0
	Exchange differences regarded as adjustment to interest cost	980154	0	0
	Loss on Hedging Transactions	980155	0	0
	Bond issue/ service expenses	980146	0	0
	Commitment fee	980147	0	0
	Guarantee fee on loan	980148	0	0
	Other finance charges	980149	0	0
	Sub-total		**0**	**0**
	PROVISIONS	980161	0	0
	Sub-total		**0**	**0**
	DEPRECIATION & AMORTISATION	980160	0	0
	Sub-total		**0**	**0**
	PRIOR PERIOD EXPENSES			
	Prior Period Expenses	980165	0	0
	Less: Prior Period Income	980179	0	0
	Sub-total		**0**	**0**
	C.O./Regional Office Expenses:			
	Other Income	980191	0	0
	Generation, Administration and Other Expenses	980193	0	0
	Employees Benefits Expenses	980192	0	0
	Depreciation & Amortisation	980194	0	0
	Finance Cost	980195	0	0
	Provisions	980197	0	0
	Prior Period Adjustment (Net)	980196	0	0
	Sub-total		**0**	**0**
	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – precommissioning	980170	0	0
	Interest on loans and advances	980171	0	0
	Miscellaneous receipts	980172	0	0
	Profit on sale of assets	980173-NA	0	0
	Exchange rate variation (Credit)		0	0
	Provision not required written back	980174	0	0
	Hire charges/ outturn on plant and machinery	980175	0	0
	Sub-total		**0**	**0**
	GRAND TOTAL		0	0

NHPC LIMITED FARIDABAD

Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

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

(i) Capital works

Contractors have lodged claims aggregating to worth Rs. Nil (previous year Rs. Nil) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs. Nil (previous year Rs. Nil) 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 ((previous year Rs. Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs. Nil ((previous year Rs. Nil) 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 mad respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs. Nil (previous year Rs. Nil) before various authorities/courts. Pending their 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. Nil ((previous year Rs. Nil) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

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

(iv) Others

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

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

b) A summary of above claims is attached as **Annexure-A.**

c) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(d) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(e) There is possibility of reimbursement to the company of Rs. Nil (previous year Rs. Nil) towards above contingent liabilities.

(f) An amount of Rs. Nil (previous year Rs. Nil) 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.0.63 crore (Previous year Rs. 0.28 crore).

3. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs. Nil (Previous year Rs.Nil) 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.	Profit decreases due to additional charge of Rs.800514/- amount of depreciation in Profit & Loss account. (including RO allocation amount Rs. -59990/-)
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.	Profit increased due to less charging of Rs.99874/- to Profit and loss a/c.

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS
NHPC LIMITED FARIDABAD

7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	Profit decreased due to additional charge of Rs.40767/- to P&L a/c.
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 (Previous year Rs Nil) has been capitalised/charged to Expenditure during construction till 31.03.2015 as per ibid policy.

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

(Rs. in Crore)

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

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

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

(Rs. in Crore)

		For the period ended 31.03.2015	For the period ended 31.03.2014
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	Nil	Nil
(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

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

(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.

9. a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard-17 on 'Segment Reporting'.

b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

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

(Rs. in Crore)

	Particulars	For the period ended 31.03.2015	For the period ended 31.03.2014
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	Nil	Nil
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	Nil	Nil
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	Nil 5197987/-	Nil 14829645/-
d)*	Earnings in foreign currency i) Interest ii) Others	Nil	Nil

* Accrual basis.

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

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

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

(Rs. in Crore)

(i)	Principal amount *remaining unpaid* to Micro, small & medium enterprise.	Nil
(ii)	Interest accrued on principal amount remaining unpaid as (i) above	Nil
(iii)	Amount of Interest *paid* during the period along with the payment of principal amount made beyond 15 days or agreed time from the date of delivery/rendering of services.	Nil
(iv)	Interest due but yet to be paid on principal paid during the period	Nil

NHPC LIMITED FARIDABAD

6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

(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. Unit/Project specific notes as per Annexure-A below **(to be given only by the respective project/unit and only pertaining to their project/unit)**.

17. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged/re-cast, wherever necessary.

(Shyamal Mitra)
General Manager

Place: RO-Siliguri
Date: 27/04/2015

RAY & RAY
6, CHURCH LANE
KOLKATA-1
CHARTERED ACCOUNTANTS

(P K Jana)
Senior Manager(Fin.)
Sr. Manager (Finance)
NHPC Ltd.
Rangit Power Station
S. Sikkim-737111

NHPC LIMITED
FARIDABAD

Annexure A

Summary of the above contingent liabilities is as under (may be submitted as separate sheet):

Amount in Crore

Particulars	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.15	Opening amount of Contingent Liabilities as on 01.04.14	Addition the amount Continge Liabilities during t period
(1)	(2)	(3)	(4)	(5)=(2+ 3-4)	(6)	(7)	(8)=5-6-7	(9)	(10)=8-9
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums									
ii) Capital works – Claim under arbitrations									
iii) Capital works - claims pending with Managemen									
B) Land compensation cases									
C) Disputed tax matters									
D) Others									
Total									

NIL

Note:- Individual case wise detail needs to be given in the Appendix no.1 enlcosed.

(Shyamal Mitra)
General Manager
रंगित पावर स्टेशन
Rangit Power Station
रंगित नगर, दक्षिण सिक्किम
Rangit Nagar, S. Sikkim

RAY & RAY
6, CHURCH LANE KOLKATA-1
CHARTERED ACCOUNTANTS

NHPC LIMITED
FARIDABAD

(P K Jana)
Manager (Finance)
Senior Manager(Fin.)
NHPC Ltd.
Rangit Power Station
S. Sikkim-737111

Name of the unit: -

Appendix no.1 to Annexure A of Notes to Accounts

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS												
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED AND CHALLENGED/BEING CHALLNEGED FURTHER												
	SUB TOTAL												
b)	CASES UNDER ARBITRATION/ADJUDICATION.												
	SUB TOTAL												
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
	SUB TOTAL												
	SUB TOTAL- CAPITAL WORKS (A)												
B.	LAND COMPENSATION CASES												
	SUB TOTAL- LAND COMPENSATION CASES (B)												
C	Disputed Tax Matters												
	SUB TOTAL- Disputed Tax Matters (C)												
D	Others												
	SUB TOTAL- OTHER CASES (D)												
	GRAND TOTAL (A+B+C+D)		0	0	0	0	0	0	0	0			

NIL

Signature

Note : Please provide detaile of
provision made
Debited to
Credited to

NHPC LIMITED FARIDABAD

(P K Jana)
SM(F)
Manager (Finance)
NHPC Ltd.
Rangit Power Station
S. Sikkim-737 132

399

(Shyamal Mitra)
GM:RPS
General Manager
रंगित पावर स्टेशन
Rangit Power Station
रंगित नगर, दक्षिण सिक्किम
Rangit Nagar, S. Sikkim

RAY & RAY
6, CHURCH LANE, KOLKATA
CHARTERED ACCOUNTANTS

RANGIT POWER STATION

ANNUAL ACCOUNTS

FY 2015 – 16

NHPC LIMITED
FARIDABAD

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Annexure: IX

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Rangit Power Station for the year 2015-16 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	The company has clear title/lease deeds for freehold and leasehold land respectively except in case of freehold land tittled deed amounting to Rs. 1.27 lakhs is pending for which the unit has already taken up the matter with the land authorities for obtaining the required documents. However, it has been intimated that all original documents of tittle/lease deeds are lying at Corporate Office. As such, same will be verified at Corporate Office.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	Nil
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not applicable.

NHPC LIMITED

Name of the Unit : RANGIT POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2016

(Amount in Rupees)

	PARTICULARS	Note No.		As at 31st March, 2016		As at 31st March, 2015
I.	**EQUITY AND LIABILITIES**					
(1)	**SHAREHOLDERS' FUNDS**					
(a)	Share Capital	2		-		-
(b)	Reserves and Surplus	3		642754797		394715047
(2)	**NON-CURRENT LIABILITIES**					
(a)	Long Term Borrowings	4		-		-
(b)	Deferred Tax Liabilities	5		-		-
(c)	Other Long Term Liabilities	6		591397758		624467048
(d)	Long Term Provisions	7		-		-
(3)	**CURRENT LIABILITIES**					
(a)	Trade Payables	8				
	i) Outstanding dues of Micro and Small Enterprises			-		-
	ii) Outstanding dues of Creditors other than Micro and Small Enterprises			32590725		34214418
(b)	Other Current Liabilities	9		44917291		45363040
(c)	Short Term Provisions	7		19108707		15072428
(4)	**FUND FROM C.O.**	2A		1533047540		1873388287
	TOTAL			**2863816818**		**2987220268**
II.	**ASSETS**					
(1)	**NON-CURRENT ASSETS**					
(a)	Fixed Assets					
	(i) Tangible Assets	10.1	2772287537		2876101018	
	(ii) Intangible Assets	10.2	25603		166812	
	(iii) Capital Work In Progress	11.1	1464447		631230	
	(iv) Intangible Assets under development	11.2	-		-	
(b)	Non Current Investments	12	-		-	
(c)	Long Term Loans and Advances	13	21359664		25442224	
(d)	Other Non Current Assets	14.1	-		-	
	Sub-total		2795137251		2902341284	
(e)	Non Current Assets - Regulatory Assets	14.2	-	2795137251	-	2902341284
(2)	**CURRENT ASSETS**					
(a)	Current Investments	15		-		-
(b)	Inventories	16		49491728		57373042
(c)	Trade Receivables	17		-		-
(d)	Cash & Bank Balances	18		113779		209390
(e)	Short Term Loans and Advances	13		17733005		24639704
(f)	Other Current Assets	19		1341055		2656848
	TOTAL			**2863816818**		**2987220268**
	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

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

NHPC LIMITED FARIDABAD

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

RAY & RAY Webel Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

(Sanjay Verma)
Manager (Finance)

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RANGIT POWER STATION NHPC

(Jogeswar Majhi)
Senior Manager(Elect.)
Incharge Head of Project

Place: Camp-Teesta-V PS.
Date: 21st April 2016.

NHPC LIMITED

Name of the Unit : RANGIT POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2016

(Amount in Rupees)

	Note No.	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME			
i) Revenue from Operations	20	1246926539	964672054
ii) Other Income	21	21535244	27380906
TOTAL REVENUE		**1268461783**	**992052960**
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	232413614	214310280
ii) Employee Benefits Expense	23	271088436	260436108
iii) Finance Cost	24	22095	36743
iv) Depreciation & Amortization Expense	25	123311539	123487846
TOTAL EXPENDITURE		**626835684**	**598270977**
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		**641626099**	**393781983**
Prior Period Items (net)	26	(1128698)	148
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		**642754797**	**393781835**
Exceptional items		-	-
Profit before extraordinary Items, Rate Regulated Activities and Tax		**642754797**	**393781835**
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		**642754797**	**393781835**
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		**642754797**	**393781835**
Tax Expenses	27		
i) Current Tax		-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
Profit for the year from continuing operations		**642754797**	**393781835**
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		**642754797**	**393781835**
Significant Accounting Policies	1		
Expenditure attributable to construction during the year forming part of capital work in progress for the year	28		
Other Explanatory Notes to Accounts Note 1 to 29 form integral part of the Accounts	29		

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

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

(Sanjay Verma)
Manager (Finance)

RANGIT POWER STATION NHPC LTD

(Jogeswar Majhi)
Senior Manager(Elect.)
Incharge Head of Project

Place: Camp-Teesta-V PS.
Date: 27th April 2016.

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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 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

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awarded by the court till the date of court's award), rehabilitation and other expenses relatable to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

2.2.1 Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

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

2.3 CAPITAL WORK IN PROGRESS

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

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

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

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

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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.

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

8. FOREIGN CURRENCY TRANSACTIONS

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

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

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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.

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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	2268103334	2346017567
C.O.(FDB)	(1137589659)	(860078949)
IUT Closing Entries - CO	-	-
L.O. MUMBAI	(2392364)	-
L.O. LUCKNOW	-	-
RO-JAMMU	2174186	-
RO-ITANAGAR	(116944)	68089
RO-SILIGURI	10518075	7748093
LO-DEHRADUN	-	-
BAIRASIUL	-	(78694)
LOKTAK	-	-
SALAL	(34423)	(1649430)
TANAKPUR	-	-
CHAMERA-I	-	(30077)
URI - I	-	157657
RANGIT	-	-
CHAMERA-II	202891	-
DULHASTI	-	-
DHAULIGANGA-I	1762445	484310
TEESTA-V	2229126	1887192
CHAMERA-III	238382	-
CHUTAK	(2345931)	(500397)
TLDP-III	(253245)	37842
PARBATI -II	70	(16035)
PARBATI-III	(1978865)	(716624)
SEWA-II	-	53455
URI - II	(176777)	-
KISHANGANGA	(223888)	(2292983)
BURSUR	-	-
NIMMO BAZGO	296189	(65264)
TLDP-IV	(522794)	1177297
TEESTA-IV	-	-
SUBANSARI LOWER	282	476303
DIBANG	(90874)	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	-	-
RE CELL	-	2430495
Wind Power Projects, Jaisalmer	-	-
BRRP	(23147)	102315
CHEQUE PAID ACCOUNT	115200000	120276000
CHEQUE COLLECTED ACCOUNT	(9323752)	(14203083)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	194844944	186565551
CENTRALIZED VENDOR PAYMENT ACCOUNT	92550279	85537657
Total	1533047540	1873388287

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 3 RESERVE AND SURPLUS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Capital Reserve	-	-
Capital Redemption Reserve	-	-
Securities Premium Account	-	-
General Reserve		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Tranfer to Capital Redemption Reserve	-	-
As at Balance Sheet date	-	-
Bond Redemption Reserve		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
As at Balance Sheet date	-	-
Self Insurance Fund		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
at Balance Sheet date	-	-
Corporate Social Responsibility Fund		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Utilisation during the year	-	-
As at Balance Sheet date	-	-
Research & Development Fund		
As per last Balance Sheet	-	-
Add: Transfer from Surplus	-	-
Less: Write back during the year	-	-
As at Balance Sheet date	-	-
Surplus *	642754797	394715047
Total	**642754797**	**394715047**
*** Surplus**		
Profit for the Year as per Statement of Profit and Loss	642754797	393781835
Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
Balance brought forward	-	-
Add:		
Amount Written Back From Bond Redemption Reserve	-	-
Write Back From Capital Reserve	-	-
Write Back From Other Reserve	-	-
Amount Utilised From Self Insurance Fund	-	933212
Tax On Dividend Write Back	-	-
Write Back From Corporate Social Responsibility Fund	-	-
Write Back From Research & Development Fund	-	-
Balance available for Appropriation	**642754797**	**394715047**
Less:		
Transfer to Bond Redemption Reserve	-	-
Transfer to Self Insurance Fund	-	-
Transfer to General Reserve	-	-
Transfer to Corporate Social Responsibility Fund	-	-
Transfer to Research & Development Fund	-	-
Dividend :		
- Interim	-	-
- Proposed	-	-
Tax on Dividend		
- Interim	-	-
- Proposed	-	-
Balance carried forward	**642754797**	**394715047**

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RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

NOTE NO. 4 LONG TERM BORROWINGS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Borrowings	Less: - Current Maturities	Long Term Borowing	Total Borrowings	Less: - Current Maturities	Long Term Borowing
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors			-			-
Aggregate amount of loans guaranteed by Govt. of India						
Amount of default in repayment of loans and interest as at 31.03.2016			-			-
Period of default in repayment of loans and interest as at 31.03.2016			-			-

NOTE NO. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Deferred Tax Liability		
Depreciation		
Less: Deferred Tax Assets		
Provision for doubtful debts, inventory and others		
Provision for employee benefit schemes		
Deferred Tax Liability	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Deferred Tax Liability (Net)	-	-

Explanatory Note: -

In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 ..... (Previous Year .....) has been created as deferred tax liability/assets for the period ended 31.03.2016.

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
Deposits/ retention money	10902324	10444566	457758	11105994	10408946	697048
Income received in advance (Advance Against Depreciation)	623770000	32830000	590940000	656600000	32830000	623770000
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-	-	-	-
	634672324	**43274566**	**591397758**	**667705994**	**43238946**	**624467048**

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NOTE NO. 7 PROVISIONS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)						
i) Provision for leave encashment						
As per last Balance Sheet	-	-		-	-	
Additions during the year		6866295		-	7106117	
Amount used during the year		6866295		-	7106117	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year		40926		-	52760	
Amount used during the year		40926	-	-	52760	
Amount reversed during the year		-		-	-	
Closing Balance	-	-	-	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	-		-	-	
Amount used during the year	-	-		-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
iv) Provision for Memento						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	-		-	-	
Amount used during the year	-	-		-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
v) Provision for Wage Revision						
As per last Balance Sheet	-	3082614		-	2318537	
Additions during the year	-	1248255		-	764077	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	**4330869**		-	**3082614**	
Less: Advance paid	-	4330869		-	3082614	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	15072428		-	9372106	
Additions during the year	-	16374419		-	15072428	
Amount used during the year	-	14711218		-	7736639	
Amount reversed during the year	-	364746		-	1635467	
Closing Balance	-	**16370883**	**16370883**	-	**15072428**	**15072428**
vii) Provision for Superannuation / Pension Fund						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
b) Provision for Taxation						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount adjusted during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-

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PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
c) **Provision for Proposed Dividend**						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
d) **Tax on Proposed Dividend**						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
e) **Provision For Tariff Adjustment**						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
f) **Provision For Committed Capital Expenditure**						
As per last Balance Sheet	-	-		-	-	
Additions during the year				-	-	
Amount used during the year				-	-	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
g) **Provision for Restoration expenses of Insured Assets**						
As per last Balance Sheet	-			-		
Additions during the year				-		
Amount used during the year				-		
Amount reversed during the year				-		
Closing Balance	-	-	-	-	-	-
g) **Provision - Others**						
As per last Balance Sheet	-	-		-	8454639	
Additions during the year		2737824		-	-	
Amount used during the year		-		-	8454639	
Amount reversed during the year		-		-	-	
Closing Balance	-	2737824	2737824	-	-	-
Total	-	19108707	19108707	-	15072428	15072428

Explanatory Note: -

The Board has resolved to implement the directions of the Ministry of Power (MOP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter dated 25.02.2016 that recovery of personal adjustment w.e.f. 01.02.2014 is in conformity with the dierctions of 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. 4330869/- (including provision for the current year Rs. 1248255/-) with corresponding amount shown as "Advance paid".

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RAY & RAY CHARTERED ACCOUNTANTS Vegad Bhavan Kolkata-91

NOTE NO. 8 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	32590725	34214418
Total	**32590725**	**34214418**

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)		32830000		32830000
Unpaid dividend		-		-
Unpaid interest		-		-
Liability against capital works/supplies		-		-
Deposits/ retention money		10444566		10408946
Due to Subsidiaries		-		-
Unspent amount of deposit/agency basis works		-		-
Bond application money		-		-
Statutory dues payables		1429224		1466098
Liabilities toward Self Insurance Fund		-		-
Other liabilities		213501		657996
Advances against the deposit works	-		-	
Less: Amount Spent on Deposit Works	-	-	-	-
Advances against cost of Project Mgt./ Consultancy Work	-		-	
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-		-	
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-	-	-
Grants in aid - pending utilization		-		-
Total		**44917291**		**45363040**

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)**

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RAY & RAY CHARTERED ACCOUNTANTS Nabel Bhavan Kolkata-91

NOTE NO. 10.1 TANGIBLE ASSETS

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		01-04-2015	Additions		Deductions		Other Adjustments	31-03-2016	01-04-2015	For the Period	Adjustments	31-03-2016	31-03-2016	31-03-2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	33602683						33602683	0			0	33602683	33602683
ii)	Land – Leasehold	0						0	0	0	0	0	0	0
iii)	Roads and Bridges	66909195						66909195	24680605	2038410	0	26719015	40190180	42228590
iv)	Buildings	438612518		497337				439109855	182994691	11292137	0	194286828	244823027	255617827
v)	Railway sidings	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	3097950192		2500695			-2071320	3098379567	1358758070	72358573	0	1431116643	1667262924	1739192122
vii)	Generating Plant and machinery	1033193375		11874303		5486820		1039580858	446707903	24715507	-332179	471091231	568489627	586485472
viii)	Plant and machinerySub station	334948627		4288757				339237384	181945659	6206937	0	188152596	151084788	153002968
ix)	Plant and machineryTransmission lines	8841678					-53407	8895085	2827627	202925	0	3030552	5864533	6014051
x)	Plant and machinery Others	4965406		0				4965406	1876087	97321	0	1973408	2991998	3089319
xi)	Construction Equipment	31911294		401742		780823	-1690372	33222585	18167528	1386139	691560	20245227	12977358	13743766
xii)	Water Supply System/Drainage and Sewerage	10545700		414347		128861		10831186	3169974	367710	-128844	3408840	7422346	7375726
xiii)	Electrical installations	1605116						1605116	185182	63948	0	249130	1355986	1419934
xiv)	Vehicles	7769171		857769		722326		7904614	2241043	260318	-626354	1875007	6029607	5528128
xv)	Aircraft/ Boats	0						0	0	0	0	0	0	0
xvi)	Furniture and fixture	10976786	16200	1371955	75000	5933		12284008	3377454	385100	-14285	3748269	8535739	7599332
xvii)	Computers	13166567	59955	1201564	40000	577956		13810130	11542504	760047	-595292	11607259	2002871	1524063
xviii)	Communication Equipment	12790871					0	12790871	3268343	411590	0	3679933	9110938	9522528
xix)	Office Equipments	6127684		860168	25000			6962852	1566475	222635	-14203	1774907	5187945	4561209
xx)	Research and Development	0						0	0	0	0	0	0	0
xxi)	Other assets	8698115						8698115	3107050	245345	0	3352395	5345720	5591065
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4469816		636209		218587		4887438	4467581	628925	-218335	4878171	9267	2235
	Total	5127084794	76155	24904846	140000	7921306	-327541	5143676948	2250983776	121643567	-1237932	2371389411	2772287537	2876101018
	Previous year	5110672619	4955431	18405497	137140	7011613	0	5127084794	2132409376	121842393	-3267993	2250983776	2876101018	2978463243

(Amount in Rupees)

NOTE NO. 10.2 INTANGIBLE ASSETS

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK	
		01-04-2015	Additions		Deductions		Other Adjustments	31-03-2016	01-04-2015	For the Period	Adjustments	31-03-2016	31-03-2016	31-03-2015
			IUT	Others	IUT	Others								
i)	Land– Right to Use	0						0	0	0	0	0	0	0
ii)	Computer Software	3848220		71621		2026353		1893488	3681408	141209	-1954732	1867885	25603	166812
	Total	3848220	0	71621	0	2026353	0	1893488	3681408	141209	-1954732	1867885	25603	166812
	Previous year	3834942	276115	76819	0	339656	0	3848220	3600498	236497	-155587	3681408	166812	234444

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. ..... (Previous year Rs. .....) covering an area of ..... hectare (Previous year ..... hectare) and lease deeds in respect of leasehold land amounting to Rs. ..... (Previous year Rs. .....) covering an area of ..... hectare (Previous year ..... hectare) are yet to be executed/passed.'

2) Land - Leasehold includes ..... hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ` 1/-. **(Applicable for Subansari Lower Project only)**

3) Freehold Land includes eight hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of ` 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL.

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

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

6) Foreign Exchange Rate Variation included in Adjustments to assets are as follows;-

Class of Assets	As on 31.03.2016 (Amount in Rupees)	As on 31.03.2015 (Amount in Rupees)
Roads and Bridges	NIL	
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		
Total	-	-

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Annexure to Note 10.1 & 10.2 as at 31.03.2016

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	Boys Toilet at DAV School of Rangit PS	410328	497337
2	A3 SIZE COLOR INKJET PRINTER ALL-IN-ONE, HP OFFICEJET 7500A	411803	26109
3	EPSON L1800 A3 + INKJET PRINTER	411803	32219
4	EPSON L455 INKJET WIFI MULTIFUNCTION PRINTER	411803	16009
5	EPSON L455 INKJET WIFI MULTIFUNCTION PRINTER	411803	16009
6	EPSON L455 INKJET WIFI MULTIFUNCTION PRINTER	411803	16009
7	HP COLOR LASERJET M575DN ENTERPRISE MFP	411803	168569
8	RACK SERVER HP DL 380 G8, 8 CORE, 64 GB RAM, SAS HDD	411806	751488
9	CISCO ROUTER MODEL 1941 SEC K9 WITH ALL ACCESSORIES	411806	175152
10	MODY MAKE SUBMERSIBLE DEWATERING PUMP MODEL	411112	340747
11	MODY MAKE CONTROL PANEL FOR SUBMERSIBLE PUMP MODEL	411112	60995
12	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
13	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
14	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
15	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
16	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
17	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
18	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
19	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
20	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
21	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
22	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
23	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
24	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
25	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
26	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
27	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
28	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
29	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
30	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
31	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
32	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
33	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
34	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
35	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
36	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
37	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
38	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
39	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
40	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
41	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
42	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
43	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
44	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
45	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
46	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
47	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508

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48	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
49	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
50	Exhaust Fan in Type II (P) & Type I (P) QuarterExhaust Fan in Type II (P) &	412801	3508
51	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
52	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
53	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
54	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
55	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
56	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
57	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
58	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
59	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
60	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
61	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
62	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
63	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
64	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
65	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
66	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
67	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
68	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
69	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
70	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
71	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
72	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
73	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
74	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
75	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
76	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
77	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
78	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
79	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
80	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
81	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
82	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
83	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
84	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
85	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
86	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
87	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
88	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
89	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
90	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
91	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
92	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
93	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
94	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
95	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
96	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
97	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508

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4p20

98	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
99	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
100	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
101	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
102	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	3508
103	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	3508
104	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
105	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
106	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
107	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
108	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
109	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
110	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
111	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
112	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
113	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
114	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
115	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
116	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
117	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
118	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
119	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
120	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
121	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
122	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
123	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
124	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
125	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
126	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
127	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
128	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2957
129	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2957
130	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
131	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
132	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
133	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
134	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
135	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
136	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
137	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
138	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
139	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
140	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
141	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
142	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
143	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
144	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
145	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
146	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
147	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956

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148	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
149	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
150	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
151	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
152	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
153	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
154	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
155	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
156	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
157	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
158	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
159	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
160	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
161	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
162	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
163	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
164	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
165	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
166	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
167	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
168	EXHAUST FAN IN TYPE II (P) & TYPE-I(P) QUARTERS	412801	2956
169	Exhaust Fan in Type II (P) & Type I (P) Quarter	412801	2956
170	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	889
171	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	889
172	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	889
173	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	889
174	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	889
175	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	1208
176	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	1208
177	PLAIN TELEPHONE SET 1+1 WITH SPEAKER, MODEL- M-78 MAKE-	412801	3645
178	PLAIN TELEPHONE SET 1+1 WITH SPEAKER, MODEL- M-78 MAKE-	412801	3645
179	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
180	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
181	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
182	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
183	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
184	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
185	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
186	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	1882
187	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
188	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
189	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
190	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
191	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
192	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
193	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
194	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
195	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
196	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
197	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941

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198	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
199	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
200	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
201	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
202	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
203	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
204	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
205	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
206	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
207	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
208	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
209	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
210	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
211	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
212	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
213	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
214	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
215	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
216	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
217	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
218	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
219	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
220	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
221	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
222	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
223	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
224	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
225	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
226	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
227	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
228	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
229	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
230	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
231	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
232	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
233	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
234	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
235	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
236	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
237	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
238	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
239	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
240	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
241	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
242	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
243	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
244	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
245	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
246	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
247	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941

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248	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
249	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
250	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
251	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
252	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
253	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
254	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
255	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
256	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
257	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
258	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
259	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
260	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
261	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
262	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
263	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
264	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
265	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
266	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
267	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
268	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
269	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
270	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
271	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
272	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
273	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
274	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
275	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
276	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
277	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	941
278	REVOLVING STOOL STEEL	412801	2525
279	REVOLVING STOOL STEEL	412801	2525
280	REVOLVING STOOL STEEL	412801	2525
281	REVOLVING STOOL STEEL	412801	2525
282	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
283	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
284	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
285	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
286	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
287	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
288	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
289	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
290	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
291	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
292	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
293	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
294	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
295	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
296	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
297	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067

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298	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
299	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
300	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
301	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
302	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
303	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
304	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
305	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
306	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
307	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
308	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
309	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
310	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
311	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
312	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
313	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
314	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
315	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
316	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
317	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
318	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
319	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
320	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
321	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
322	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
323	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
324	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
325	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
326	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
327	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
328	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
329	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
330	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
331	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
332	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
333	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
334	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
335	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
336	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
337	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
338	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
339	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
340	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
341	HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM	411701	15067
342	Steel Almirah hospital	411706	1
343	Steel Almirah Hospital	411706	1
344	Steel Almirah Hospital	411706	1
345	BED SIDE LOCKER	411706	7878
346	BED SIDE LOCKER	411706	7878
347	BED SIDE LOCKER	411706	7878

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348	BED SIDE LOCKER	411706	7878
349	BED SIDE LOCKER	411706	7878
350	BED SIDE LOCKER	411706	7878
351	BED SIDE LOCKER	411706	7878
352	BED SIDE LOCKER	411706	7878
353	BED SIDE LOCKER	411706	7878
354	BED SIDE LOCKER	411706	7878
355	WARDROBE(960*590*1941)	411707	32103
356	WARDROBE(960*590*1941)	411707	32103
357	SIDE TABLE	411707	8567
358	SIDE TABLE	411707	8567
359	SIDE TABLE	411707	8567
360	SIDE TABLE	411707	8567
361	CENTRE TABLE WITH GLASS TOP WITH STEEL FRAME SIZE 3'X1.5'	411707	8237
362	CENTRE TABLE WITH GLASS TOP WITH STEEL FRAME SIZE 3'X1.5'	411707	8237
363	CENTRE TABLE WITH GLASS TOP WITH STEEL FRAME SIZE 3'X1.5'	411707	8237
364	CENTRE TABLE WITH GLASS TOP WITH STEEL FRAME SIZE 3'X1.5'	411707	8237
365	DRESSING TABLE WOODEN.	411707	28902
366	DRESSING TABLE WOODEN.	411707	28902
367	DOUBLE BED (6' X 6.5')	411707	55183
368	DOUBLE BED (6' X 6.5')	411707	55183
369	SINGLE SEATED SOFA	411707	22390
370	SINGLE SEATED SOFA	411707	22390
371	SINGLE SEATED SOFA	411707	22390
372	SINGLE SEATED SOFA	411707	22390
373	TEMPERATURE SURVEILANCE UNIT APR-103 TEMPERATURE	410714	75889
374	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
375	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
376	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
377	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
378	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
379	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
380	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
381	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
382	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
383	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
384	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
385	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
386	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
387	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
388	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
389	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
390	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
391	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
392	THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK	410714	51135
393	WIRING MODULE, 6DC5002-8AC, FOR G40 GOVERNOR	410714	87966
394	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS	410714	71915
395	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS	410714	71915
396	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
397	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725

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398	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
399	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
400	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
401	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
402	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
403	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
404	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
405	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
406	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
407	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
408	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
409	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
410	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
411	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
412	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
413	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
414	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
415	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
416	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
417	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
418	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
419	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
420	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
421	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
422	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
423	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
424	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
425	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
426	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
427	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
428	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
429	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
430	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
431	UPPER STATIONARY LABYRINTH AS PER DRG	410714	298991
432	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
433	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
434	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
435	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
436	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
437	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
438	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
439	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
440	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
441	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
442	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
443	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
444	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
445	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
446	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
447	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737

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448	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
449	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
450	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
451	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
452	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
453	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
454	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
455	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
456	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
457	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
458	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
459	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
460	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
461	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
462	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
463	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
464	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
465	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
466	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
467	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
468	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
469	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
470	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
471	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
472	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
473	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
474	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
475	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
476	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
477	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
478	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT	410714	88557
479	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
480	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
481	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
482	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
483	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
484	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
485	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS	410714	78780
486	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
487	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
488	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
489	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
490	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
491	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
492	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
493	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
494	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
495	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
496	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
497	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497

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498	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
499	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
500	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
501	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
502	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
503	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
504	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
505	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
506	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
507	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
508	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
509	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
510	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
511	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
512	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
513	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
514	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
515	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
516	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
517	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
518	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
519	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
520	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
521	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6261
522	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
523	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
524	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
525	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
526	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
527	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
528	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
529	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
530	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
531	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
532	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
533	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
534	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
535	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
536	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
537	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
538	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
539	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
540	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
541	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
542	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
543	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
544	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
545	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
546	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
547	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941

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548	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
549	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
550	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
551	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
552	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
553	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
554	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
555	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
556	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
557	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
558	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
559	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
560	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
561	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
562	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
563	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
564	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
565	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
566	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
567	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
568	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
569	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
570	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
571	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
572	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
573	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
574	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
575	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
576	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
577	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
578	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
579	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
580	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
581	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
582	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
583	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
584	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
585	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
586	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6737
587	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
588	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
589	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
590	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
591	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
592	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
593	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
594	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
595	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
596	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
597	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404

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598	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
599	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
600	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
601	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
602	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
603	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
604	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
605	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
606	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
607	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
608	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
609	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
610	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
611	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
612	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
613	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
614	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
615	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
616	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
617	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
618	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
619	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
620	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
621	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
622	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6637
623	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
624	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
625	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
626	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
627	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
628	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
629	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
630	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6557
631	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
632	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
633	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
634	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
635	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
636	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
637	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
638	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
639	DEF. TIME OVER CURRENT RELAY WITH INSTANT ELEMENT CT SEC	410714	30903
640	DEF. TIME OVER CURRENT RELAY WITH INSTANT ELEMENT CT SEC	410714	30903
641	DEF. TIME OVER CURRENT RELAY WITH INSTANT ELEMENT CT SEC	410714	30903
642	UNDER VOLTAGE RELAY, 415VAC AUX:220VDC DO 332V VAG 21 MTL	410714	20919
643	CPU MDL FOR CH- 1, 69203DB1AA UN0660AV1 , DVR HIER	410714	497986
644	CPU MDL FOR PLC 69203DB1AA UN0660AV1 PLC HIER	410714	497986
645	CPU MDL FOR MONITORING 69203DB1AA UN0660AV1 HIER 452	410714	497986
646	DEF. TIME OVER CURRENT RELAY WITH INSTANT ELEMENT CT SEC	410714	76703
647	TRANSFORMER CONTROL 100VA,3,50HZ,LV1-220V,HV1-	410714	9065

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648	BHEL DVR MODULE: MDL 69203GB2AA	410714	363640
649	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
650	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
651	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
652	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
653	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
654	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
655	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
656	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
657	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
658	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
659	AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC	410714	4637
660	MULTIPLE POLE CIRCULAR CONNECTOR RECEPTACLE SHELL	410714	5811
661	MULTIPLE POLE CIRCULAR CONNECTOR RECEPTACLE SHELL	410714	5811
662	TRIAXIAL CABLE BNT CONNECTOR JACK BULK HEAD UG CLAMP HET	410714	7961
663	WIRE WOUND RESISTOR WATTAGE:100 WATTS 1.5K OHM	410714	1162
664	WIRE WOUND RESISTOR WATTAGE:100 WATTS 1.5K OHM	410714	1162
665	DVR MODULE UN0099A MAKE BHEL, PART NO:CN9090365702 FOR	410714	88208
666	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE	410714	80176
667	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE	410714	80176
668	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
669	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
670	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
671	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
672	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
673	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
674	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
675	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
676	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
677	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
678	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
679	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
680	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
681	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
682	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
683	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
684	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
685	RUNNER DISC INSULATION 3-25402-86306	410714	11560
686	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
687	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
688	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
689	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
690	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
691	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
692	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
693	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
694	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
695	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
696	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
697	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505

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698	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
699	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
700	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
701	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
702	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
703	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
704	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
705	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
706	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
707	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
708	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
709	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
710	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
711	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
712	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
713	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
714	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
715	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
716	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
717	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
718	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
719	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
720	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
721	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
722	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
723	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
724	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
725	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
726	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
727	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
728	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
729	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
730	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
731	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
732	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
733	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
734	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
735	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
736	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
737	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
738	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
739	COVER PLATE, DRG NO. 02030110601, PART NO 29	410714	10725
740	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
741	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
742	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
743	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
744	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
745	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
746	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
747	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497

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748	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
749	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
750	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
751	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
752	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
753	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
754	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
755	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
756	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
757	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
758	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
759	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
760	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
761	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
762	GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601,	410714	43497
763	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
764	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
765	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
766	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
767	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
768	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
769	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
770	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
771	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
772	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
773	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
774	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
775	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
776	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
777	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
778	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
779	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
780	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
781	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
782	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
783	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
784	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
785	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
786	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
787	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
788	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
789	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
790	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
791	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
792	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
793	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	410714	15505
794	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
795	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6605
796	AIR FLOW MONITORING UNIT 24V DC,SA0653980388 FOR RANGIT	410714	55459
797	AIR FLOW MONITORING UNIT 24V DC,SA0653980388 FOR RANGIT	410714	55459

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798	AIR FLOW MONITORING UNIT 24V DC,SA0653980388 FOR RANGIT	410714	55459
799	AIR FLOW MONITORING UNIT 24V DC,SA0653980388 FOR RANGIT	410714	55459
800	AIR FLOW MONITORING UNIT 24V DC,SA0653980388 FOR RANGIT	410714	55459
801	AIR FLOW MONITORING UNIT 24V DC,SA0653980388 FOR RANGIT	410714	55459
802	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
803	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
804	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
805	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
806	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
807	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
808	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
809	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
810	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V	410714	4637
811	TRIAXIAL CABLE BNT CONNECTOR JACK BULK HEAD UG CLAMP HET	410714	7961
812	TRIAXIAL CABLE BNT CONNECTOR JACK BULK HEAD UG CLAMP HET	410714	7961
813	TRIAXIAL CABLE BNT CONNECTOR JACK BULK HEAD UG CLAMP HET	410714	7961
814	TRIAXIAL CABLE BNT CONNECTOR JACK BULK HEAD UG CLAMP HET	410714	7961
815	TRIAXIAL CABLE BNT CONNECTOR JACK BULK HEAD UG CLAMP HET	410714	7961
816	STRAP, DRG NO. 02030110601, PART NO 32	410714	23941
817	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
818	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
819	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
820	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
821	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
822	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
823	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
824	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
825	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
826	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
827	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
828	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
829	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
830	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
831	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
832	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
833	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
834	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
835	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
836	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
837	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
838	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
839	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
840	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
841	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
842	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
843	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
844	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
845	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
846	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
847	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404

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848	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
849	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
850	SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	410714	6404
851	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE	410714	80176
852	ROTOR TEMPERATURE MONITORING DEVICE, CHINO MAKE	410714	203147
853	ROTOR TEMPERATURE MONITORING DEVICE, CHINO MAKE	410714	203147
854	ROTOR TEMPERATURE MONITORING DEVICE, CHINO MAKE	410714	203147
855	Laser Sensor Make / Model :ABB / LM 80	410608	833565
856	Laser Sensor Make / Model :ABB / LM 80	410608	833565
857	Laser Sensor Make / Model :ABB / LM 80	410608	833565
858	MICROSOFT WINDOWS SERVER STANDARD 2012 E-LICENSE WITH 5	412201	71621
859	CANNON DIGITAL PHOTOCOPIER, IR 4225	412003	163941
860	BIPHASIS DEFIBRILLATOR WITH PRINTER	412005	195940
861	PULSE-OXIMETER	412005	34845
862	AUTOCLAVE ELECTRIC STAINLESS STEEL 12X12	412005	28280
863	MAGNETIC RECUMBENT BIKE (MODEL NO-R 302)	412006	30203
864	MOTORISED TREADMILL ,TECHNICAL SPEC.-4 HP DC HIGH	412006	80699
865	MOTORISED TREADMILL ,TECHNICAL SPEC.-4 HP DC HIGH	412006	80699
866	ELLIPTICAL BIKE S5600,MAG. ELLIPTICAL BIKE,8 LEVEL	412006	38279
867	BIOMETRIC READER MAKE: REALTIME, MODEL- T52	412020	18971
868	BIOMETRIC READER MAKE: REALTIME, MODEL- T52	412020	18971
869	BIOMETRIC READER MAKE: REALTIME, MODEL- T52	412020	18971
870	BIOMETRIC READER MAKE: REALTIME, MODEL- T52	412020	18971
871	BIOMETRIC READER MAKE: REALTIME, MODEL- T52	412020	18971
872	BIOMETRIC READER MAKE: REALTIME, MODEL- T52	412020	18971
873	BIOMETRIC READER MAKE: REALTIME, MODEL- T52	412020	18971
874	BIOMETRIC READER MAKE: REALTIME, MODEL- T52	412020	18971
875	MULTIUSER TIME ATTENDANCE SOFTWARE (WITH MEDIA) MAKE:	412020	25735
876	BIOMETRIC ACCESS CONTROL SYSTEM MAKE: REALTIME,	412020	29779
877	FULLY AUTO. CAPACITANCE AND TAN DELTA MEASURING KIT WITH	410806	4288757
878	TATA SFC 407 CLB FOUR TYRE	411508	857769
879	Extension of 1.00KM Water Supply Line at BAniya Khola	411201	414347
	Total		**24976467**

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

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

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	LAPTOP I5 5200U ,1TB HDD, 8GB RAM, 4GB GRAPHICS, MAKE DELL:5558	411801	59955	TLDP-IV	118	IUA15-118-152701-Q4-2
2	SAMSUNG REFRIGERATOR 170 LTR DOUBLE DOOR	411702	16200	TLDP-IV	118	IUA15-118-152701-Q4-3
	Total		76155			

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

Sl. No.	Particular of assets	Head of account	Gross block Deletion (Rs.)
1	HP Compaq E7300 Intel Core2Duo with TFT Monitor (MIN-31/3/09)	411801	410121
2	Intel Core2 Duo E4600 with 17 TFT	411801	33567
3	Intel Core2 Duo E4600 with 17 TFT	411801	33567
4	Intel Core2 Duo E4600 with 17 TFT	411801	33567
5	Intel Core2 Duo E4600 with 17 TFT	411801	33567
6	Intel Core2 Duo E4600 with 17 TFT	411801	33567
7	Loader BL-200	411102	596804
8	35 HP SUBMERSIBLE PUMP MI 26-04-2005	411112	149058
9	Jack Hammer	411116	25371
10	AQUA GUARDTOTAL NOVA WATER PURIFIER	411130	9590
11	STEEL ALMIRAH 18*34*19	412801	3536
12	Wooden Bench	412801	1050
13	Wooden Bench	412801	1050
14	UPS 600-650A with 160-270v input	412801	2346
15	UPS 600-650A with 160-270v input	412801	2346
16	UPS 600-650A with 160-270v input	412801	2346
17	Telephone CLIP	412801	803
18	Telephone CLIP	412801	803
19	Telephone CLIP	412801	803
20	Telephone CLIP	412801	803
21	Telephone CLIP	412801	803
22	Telephone CLIP	412801	803
23	Telephone CLIP	412801	803
24	Telephone CLIP	412801	803
25	Telephone CLIP	412801	803
26	Telephone CLIP	412801	803
27	Telephone CLIP	412801	803
28	Telephone CLIP	412801	803
29	Telephone CLIP	412801	803
30	Telephone CLIP	412801	803
31	Telephone CLIP	412801	803
32	Telephone CLIP	412801	803
33	Telephone CLIP	412801	803
34	Telephone CLIP	412801	803
35	Telephone CLIP	412801	803
36	Telephone CLIP	412801	803
37	Telephone CLIP	412801	803
38	Telephone CLIP	412801	803
39	Telephone CLIP	412801	803
40	Telephone CLIP	412801	803
41	Telephone CLIP	412801	803
42	Telephone CLIP	412801	803
43	Telephone CLIP	412801	803
44	Telephone CLIP	412801	803
45	Telephone CLIP	412801	803

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46	Telephone CLIP	412801	803
47	Telephone CLIP	412801	803
48	Telephone CLIP	412801	803
49	Telephone CLIP	412801	803
50	Telephone CLIP	412801	803
51	Telephone CLIP	412801	803
52	Telephone CLIP	412801	803
53	Telephone CLIP	412801	803
54	Telephone CLIP	412801	803
55	Telephone CLIP	412801	803
56	Telephone CLIP	412801	803
57	Telephone CLIP	412801	803
58	Telephone CLIP	412801	803
59	Telephone CLIP	412801	803
60	Telephone CLIP	412801	803
61	Telephone CLIP	412801	803
62	Telephone CLIP	412801	804
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91	Telephone CLIP	412801	804
92	Telephone CLIP	412801	804

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

93	Telephone CLIP	412801	804
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137	Telephone CLIP	412801	796
138	Telephone CLIP	412801	796
139	Telephone CLIP	412801	796

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

140	Telephone CLIP	412801	796
141	Telephone CLIP	412801	796
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184	Telephone CLIP	412801	795
185	Telephone CLIP	412801	795
186	Telephone CLIP	412801	795

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nabel Bhavan Kolkata-91

440

187	Telephone CLIP	412801	795
188	Telephone CLIP	412801	795
189	Telephone CLIP	412801	795
190	Telephone CLIP	412801	795
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200	Telephone CLIP	412801	795
201	Telephone CLIP	412801	795
202	Telephone CLIP	412801	795
203	Telephone CLIP	412801	795
204	TELEPHONE SET WITH CLI	412801	939
205	TELEPHONE SET WITH CLI	412801	939
206	TELEPHONE SET WITH CLI	412801	939
207	TELEPHONE SET WITH CLI	412801	939
208	TELEPHONE SET WITH CLI	412801	939
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232	TELEPHONE SET WITH CLI	412801	939
233	TELEPHONE SET WITH CLI	412801	939

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

234	TELEPHONE SET WITH CLI	412801	939
235	TELEPHONE SET WITH CLI	412801	939
236	TELEPHONE SET WITH CLI	412801	939
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250	TELEPHONE SET WITH CLI	412801	939
251	TELEPHONE SET WITH CLI	412801	939
252	TELEPHONE SET WITH CLI	412801	939
253	TELEPHONE SET WITH CLI	412801	939
254	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
255	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
256	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
257	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
258	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
259	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
260	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
261	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
262	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901G	412801	2020
263	Wooden Bed	411707	5933
264	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS	410714	71915
265	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS	410714	71915
266	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT	410714	524835
267	UPPER STATIONARY LABYRINTH AS PER DRG	410714	81874
268	UPPER STATIONARY LABYRINTH AS PER DRG	410714	83446
269	UPPER STATIONARY LABYRINTH AS PER DRG	410714	83446
270	UPPER STATIONARY LABYRINTH AS PER DRG	410714	327206
271	UPPER STATIONARY LABYRINTH AS PER DRG	410714	327206
272	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT	410714	524835
273	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT	410714	78303
274	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
275	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
276	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
277	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
278	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
279	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
280	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhavan Kolkata-91

442

281	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
282	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
283	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
284	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
285	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
286	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
287	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
288	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
289	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
290	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
291	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
292	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
293	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	6645
294	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
295	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
296	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
297	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
298	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
299	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
300	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
301	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
302	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
303	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
304	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
305	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
306	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
307	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
308	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
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315	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
316	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
317	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
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320	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
321	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
322	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
323	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
324	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
325	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
326	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
327	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

328	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
329	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
330	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
331	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
332	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
333	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6902
334	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
335	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
336	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
337	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
338	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
339	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
340	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
341	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
342	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
343	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
344	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
345	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
346	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
347	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
348	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
349	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
350	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
351	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
352	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
353	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	7005
354	RUNNER DISC INSULATION 3-25402-86306	410714	13200
355	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT	410714	80296
356	OIL COOLER DRW.NO: 0260110601	410714	55000
357	OPENING GEARED MOTOR IN HMC MODEL NO RE2000, RPM- 5500	410714	42005
358	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS	410714	14601
359	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
360	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
361	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
362	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
363	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
364	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
365	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
366	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
367	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
368	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
369	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
370	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
371	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
372	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
373	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
374	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nebe' Bhavan Kolkata-91

375	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
376	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
377	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
378	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
379	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
380	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
381	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
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383	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
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386	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
387	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
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401	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
402	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
403	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
404	BOTTOM LINER PLATE COMPOSITION OF MATERIAL:	410714	6737
405	UPPER MOVING LABYRINTH AS F	410714	88597
406	LOWER MOVING LABYRINTH AS	410714	82416
407	LOWER MOVING LABYRINTH AS	410714	82416
408	LOWER STATIONARY LABYRINTI	410714	84992
409	LOWER STATIONARY LABYRINTI	410714	84992
410	LOWER STATIONARY LABYRINTI	410714	84992
411	SHAFT SLEEVE(IN TWO PARTS)	410714	76235
412	SHAFT SLEEVE(IN TWO PARTS)	410714	76235
413	SHAFT SLEEVE(IN TWO PARTS)	410714	78780
414	BOTTOM LINER PLATE COMPOS	410714	6637
415	LOWER STATIONARY LABYRINTI	410714	80176
416	RUNNER DISC INSULATION 3-254	410714	11560
417	LOWER STATIONARY LABYRINTI	410714	80176
418	DISTANCE READING MERCURY I	410714	144022
419	DISTANCE READING MERCURY I	410714	144022
420	DISTANCE READING MERCURY I	410714	144022
421	DISTANCE READING MERCURY I	410714	144022
422	DISTANCE READING MERCURY I	410714	144022
423	ROTOR TEMPERATURE MONITO	410714	203147
424	ROTOR TEMPERATURE MONITO	410714	203147
425	ROTOR TEMPERATURE MONITO	410714	203147
426	MS Windows 2003 Server	412201	32162
427	Windows Vista Business Licence	412201	9767
428	Windows Vista Business Licence	412201	9766
429	Windows Vista Business Licence	412201	9767
430	Windows Vista Business Licence	412201	9766
431	Windows Vista Business Licence	412201	9767
432	Windows Vista Business Licence	412201	9766
433	Windows Vista Business Licence	412201	9767
434	Windows Vista Business Licence	412201	9767
435	Windows Vista Business Licence	412201	9766
436	Windows Vista Business Licence	412201	9767
437	Windows Vista Business Licence	412201	9766

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhawan Kolkata-91

NHPC LIMITED FARIDABAD

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438	Windows Vista Business Licence	412201	9767
439	Windows Vista Business Licence	412201	9766
440	Windows Vista Business Licence	412201	9767
441	Windows Vista Business Licence	412201	9766
442	Windows Vista Business Licence	412201	9767
443	Windows Vista Business Licence	412201	9766
444	Windows Vista Business Licence	412201	9767
445	Windows Vista Business Licence	412201	9766
446	Windows Vista Business Licence	412201	9767
447	Windows Vista Business Licence	412201	9766
448	Windows Vista Business Licence	412201	9767
449	Windows Vista Business Licence	412201	9766
450	Windows Vista Business Media Kit	412201	1474
451	Windows XP Professional	412201	6950
452	Umix operating system	412201	13874
453	WINDOWS OPERATING SYSTEM	412201	6500
454	MICROSOFT WINDOWS SERVER	412201	71621
455	Lotus 123 (Language)	412201	8943
456	AutoCad 2009 (MIN-4/3/09)	412201	122546
457	MMS PACKAGE-EN'RGIES- TCS	412201	550000
458	MMS SOFTWERE TCS	412201	685000
459	D.Base TV (Language)	412201	10527
460	AUTOCAD 2010 COMMERCIAL NE	412201	141128
461	AUTOCAD 2010 COMMERCIAL NE	412201	141128
462	MICROSOFT OFFICE FOR MAC H	412201	9870
463	Tata bus SK04/3846	411507	683449
464	Tata Tipper	411508	38877
465	F.R.P Tank	411201	7581
466	F.R.P Tank	411201	7580
467	F.R.P Tank	411201	7580
468	F.R.P Tank	411201	7580
469	F.R.P Tank	411201	7580
470	F.R.P Tank	411201	7580
471	F.R.P Tank	411201	7580
472	F.R.P Tank	411201	7580
473	F.R.P Tank	411201	7580
474	F.R.P Tank	411201	7580
475	F.R.P Tank	411201	7580
476	F.R.P Tank	411201	7580
477	F.R.P Tank	411201	7580
478	F.R.P Tank	411201	7580
479	F.R.P Tank	411201	7580
480	F.R.P Tank	411201	7580
481	F.R.P Tank	411201	7580
	Total		9947659

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	HP LAPTOP	411801	40000	Ro-Itanagar	147	IUA15-107-151001/Q4-9
2	WOODEN DOOR SIZE 6'3"X2'3"	411701	18000	Ro-Itanagar	147	IUA15-107-151001/Q4-7
3	WOODEN ALMIRAH SIZE 6'6"X3'	411701	33000	Ro-Itanagar	147	IUA15-107-151001/Q4-8
4	CHEST OF DRAWER SIZE	411701	24000	Ro-Itanagar	147	IUA15-107-151001/Q4-10
5	SAMSUNG GRAND NOTE-2	412001	3500	Ro-Itanagar	147	IUA15-107-151001/Q4-12
6	1.5TON AC LG M NO 5PW2AS	412008	21500	Ro-Itanagar	147	IUA15-107-151001/Q4-11
	Total		140000			

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

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Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
1	OUTDOOR SURVEILLANCE CAME	411903	54542
2	OUTDOOR SURVEILLANCE CAME	411903	54542
3	OUTDOOR SURVEILLANCE CAME	411903	54542
4	OUTDOOR SURVEILLANCE CAME	411903	54542
5	OUTDOOR SURVEILLANCE DOM	411903	162925
6	OUTDOOR SURVEILLANCE DOM	411903	162925
7	OUTDOOR SURVEILLANCE DOM	411903	162925
8	OUTDOOR SURVEILLANCE DOM	411903	162925
9	Articalated wheel loader	411102	1468089
10	Air Compressor Ed 004	411115	222283
11	LASER SENSOR MAKE/ MODEL: /	410608	-690440
12	LASER SENSOR MAKE/ MODEL: /	410608	-690440
13	LASER SENSOR MAKE/ MODEL: /	410608	-690440
14	Const. of control room building MCD	410903	53407
15	OUTDOOR SURVEILLANCE CAMERA DLINK DCS-7513	411903	-54542
16	OUTDOOR SURVEILLANCE CAMERA DLINK DCS-7513	411903	-54542
17	OUTDOOR SURVEILLANCE CAMERA DLINK DCS-7513	411903	-54542
18	OUTDOOR SURVEILLANCE CAMERA DLINK DCS-7513	411903	-54542
19	OUTDOOR SURVEILLANCE DOME CAMERA DLINK DCS-6915 WITH ACCESSORIES	411903	-162925
20	OUTDOOR SURVEILLANCE DOME CAMERA DLINK DCS-6915 WITH ACCESSORIES	411903	-162925
21	OUTDOOR SURVEILLANCE DOME CAMERA DLINK DCS-6915 WITH ACCESSORIES	411903	-162925
22	OUTDOOR SURVEILLANCE DOME CAMERA DLINK DCS-6915 WITH ACCESSORIES	411903	-162925
	Total		-327541

Summary of Addition / Deduction	Amount (Rs.)	Check Digit (should be Zero)
1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)	24976467	
1.2 Addition on account of others (Transfer In from Subsidiary companies)	0	0
1.3 Addition on account of inter unit transfers	76155	0
2.1 Deductions on account of Others (Sale/Disposal/Write off)	9947659	
2.2 Deduction on account of others (Transfer out to Subsidiary companies)	0	0
2.3 Deductions on account of Inter-unit Transfer	140000	0
3. Addition / Deduction of Fixed assets on account of Adjustments (FERV, Reclassification, Capitalization Adjustments, Ch	-327541	0
Total of Above check digits		0

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Note no. 11.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Roads and Bridges	-				-
ii)	Buildings	226378	865538		497337	**594579**
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	22472	869868	(22472)		**869868**
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	382380	31967		414347	-
xi)	Other assets awaiting installation	-	6637508		6637508	-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-	-			-
	Less: Provided for	-	-			-
	Sub total (a)	**631230**	**8404881**	**(22472)**	**7549192**	**1464447**
	*** For addition during the period refer Note No. 28**					
	Construction Stores (for valuation refer Accounting Policy no.7)	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	**0**	-	-	-	**0**
	TOTAL	**631230**	**8404881**	**(22472)**	**7549192**	**1464447**
	Previous year	2113206	15405990	-	16887966	631230

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

	Particulars	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Intangible assets under development					-
						-
	TOTAL	-	-	-	-	-
	Previous year	-	-	-	-	-

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RAY & RAY CHARTERED ACCOUNTANTS Meghdoot Bhavan Kolkata-91

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
a) CAPITAL ADVANCES						
Secured (considered good)	-		-	-		-
Unsecured (considered good)						
– Against bank guarantee	-		-	-		-
– Others	-		-	-		-
Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
Unsecured (considered doubtful)	-		-	-		-
Less : Provisions for doubtful advances *1	-		-	-		-
b POSITS						
- Unsecured (considered good)	135000	-	135000	135000	45927	180927
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt.Depts.	-	-	-		-	-
Less : Provision for Doubtful Deposits *2	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	20835198	3071354	23906552	25057588	3250757	28308345
- Unsecured (considered good)	313824	6199616	6513440	249636	6048774	6298410
- Unsecured (considered doubtful)	-	-	-	-	-	-
	Long Term	Short Term	Total	Long Term	Short Term	Total
Advance to contractor / supplier						
- Secured (considered good)		-	-		-	-
- Unsecured (considered good)						
– Against bank guarantee	-	190160	190160	-	-	-
– Others		19128	19128		9674967	9674967
- 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)	75642	8252747	8328389	-	5619279	5619279
- Unsecured (considered doubtful)						
Less : Provisions for doubtful Other loans & advances *3	-	-	-	-	-	-
Less : Provisions for expenditure awaiting utilization certificate		-	-		-	-
Advance income tax & tax deducted at source		-	-		-	-
Total	21359664	17733005	39092669	25442224	24639704	50081928

	As at 31.03.2016	As at 31.03.2015
Explanatory Note: - Loan & Advances due from directors or other officers of the company at the end of the period - **For Corporate Office only**		
Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to Rs. NIL (Previous year Rs. NIL)		

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

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

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

NOTE NO. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Long term trade receivable	-	-
Others		
Interest accrued on:		
- Advance to Government of Arunachal Pradesh	-	-
- Others	-	-
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Total	-	-

NOTE NO. 14.2 OTHER NON-CURRENT ASSETS - REGULATORY ASSETS

(Amount in Rupees)

PARTICULARS	1-Apr-2015	Addition	Adjustment	Amortisation/ Impairment	31-Mar-2016
Subansari Lower HE Project	-	-	-		-
TOTAL	-	-	-	-	-
Previous year	-	-	-	-	-

NOTE NO. 15 CURRENT INVESTMENTS

(Amount in 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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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 16 INVENTORIES

(Amount in Rupees)

PARTICULARS		As at 31st March, 2016		As at 31st March, 2015	
(Valuation as per Accounting Policy No. 7)					
Stores and spares		46933910		50761881	
Stores in transit/ pending inspection		237698	47171608	4385800	55147681
Loose tools			2293939		2229999
Scrap inventory			116335		116335
Material at site			-		-
Material issued to contractors/ fabricators			-		-
Inventory for Self Generated VER's			-		-
Less: Provision for Obsolescence & Diminution in Value *1			90154		120973
	Total		**49491728**		**57373042**

	As at 31.03.2016	As at 31.03.2015
***1 Provision for Obsolescence & Diminution in Value**		
Opening Balance	120973	250092
Addition during the year	**31868**	-
Used during the year	-	-
Reversed during the year	**62687**	129119
Closing balance	**90154**	**120973**

NOTE NO. 17 TRADE RECEIVABLES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment		
- Secured - Considered good		
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Other Trade Receivables		
- Secured - Considered good		
- Unsecured - Considered Good	-	
- Unsecured - Considered Doubtful		
Less: Provision for doubtful debts *1	-	-
Total	-	-

Explanatory Note: -

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

	As at 31.03.2016	As at 31.03.2015
***1 Details of Provisions for doubtful debts**		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	-	-

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NOTE NO. 18 CASH AND BANK BALANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
A Cash and Cash Equivalents		
Cash on hand (includes stamps on hand of Rs...../- ,Previous year Rs. ...../-)	70070	106923
Cheques, drafts on hand	-	-
Balances with banks		
• With scheduled banks		
I) - In Current Account	43709	102467
II) - In deposits account		
Deposits with maturity of three months or less)	-	-
- • With other banks		
- In current account		
Bank of Bhutan	-	-
B Other Bank Balances		
• With scheduled banks		
- In deposits account		
Deposits with maturity of more three months but less than / upto 12 months	-	-
Deposit account-Unpaid Dividend	-	-
Total	**113779**	**209390**

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	3722084		3637524	
Less: Provisions for Doubtful Claims *2	3620406	101678	3620406	17118
Work In Progress				
f) Construction work in progress(on behalf of client)		-		-
Consultancy work in progress(on behalf of client)		-		-
g) Surplus Assets / Obsolete Assets held for disposal		1239377		2639730
h) Expenditure awaiting adjustment	-		-	
Less: Provision for project expenses awaiting write off sanction *3	-	-	-	-
i) Losses awaiting write off sanction/pending investigation	7380897		7380897	
Less: Provision for losses pending investigation/awaiting write off / sanction *4	7380897	-	7380897	-
j) Others		-		-
Total		**1341055**		**2656848**

Explanatory Note: -

-Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net relizable value.

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
*1 **Provisions for Doubtful Interest**		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	**0**	**0**

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PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
*2 Provisions for Doubtful Claims		
Opening Balance	3620406	3620406
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	**3620406**	**3620406**
*3 Provision for project expenses to be writen off		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	**0**	**0**
*4 Provision for losses pending investigation / awaiting write off sanction		
Opening Balance	7380897	7380897
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	**7380897**	**7380897**

NOTE NO. 20 REVENUE FROM OPERATIONS

(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016		For the year ended 31st March, 2015
A SALES				
SALE OF POWER	1197175188		1042947963	
Less :				
Sales adjustment on a/c of Foreign Exchange Rate Variation	-		-	
Tariff Adjustments	73345		-	
Regulated Power Adjustment	7934996		111120849	
Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	1189166847	-	931827114
B ADVANCE AGAINST DEPRECIATION -Written back during the year		32830000		32830000
C OTHER OPERATING INCOME				
Interest from Beneficiary States (Revision of Tariff)		24929692		14940
D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
Contract Income	-		-	
Revenue from Project management/ Consultancy works	-	-	-	-
TOTAL (A-B+C+D)		**1246926539**		**964672054**

Explanatory Note: -

1) CERC tariff notification for the period 2014-19 has been notified vide notification no No.L-1/144/2013/CERC dt 21st February 2014. However, Pending approval of tariff for the period 2014-19 by Central Electricity Regulatory Commission (CERC), sales have been recognized provisionally as per tariff notified by CERC for the period 2009-14 except Bairasiul, Salal, Chamera-I & Loktak Power Station for which CERC issued orders for 2014-19 and taking into account provision towards truing up of capital cost of the power station in line with CERC tariff regulation 2014. Further for the purpose of recognizing sales, Return on equity (a component of tariff) has been grossed up using MAT Rate for the FY 2015-16.

2) Sales includes Rs. 121301113/-(Previous year Rs. 4/-) on account of earlier year sales arising out of finailization of tariff in current year.

3) Sales includes Rs. ..... Crores (Previous year Rs. ..... Crores) on account of 'deemed generation' in respect of Chutak and NimmoBazgo Power stations as allowed by 'CERC'.

4) Sales includes Rs. ..... (Previous year Rs. .....) which is yet to be billed. **For Corporate Office Only**

5) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly sales includes an amount of Rs. 2.05 Crore (Previous year Rs. 19.62 Crore) towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly an amount of Rs. 0.79 Crore (Previous year Rs. 11.11 Crore) has been adjusted against the outstanding dues of those beneficiaries.

6) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of Rs. NIL (Previous year Rs. NIL has been provided in the books during the year as an abundant precaution.

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NOTE NO. 21 OTHER INCOME

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
A) Income from Non-Current Investments		
Trade		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
Non-Trade		
- Dividend income -Others	-	-
- Interest	-	-
B) Other Income		
Interest		
- Loan to State Government in settlement of dues from customers	-	-
- Loan to Government of Arunachal Pradesh	-	-
-Deposit Account	-	-
- Employee's Loans and Advances	1457811	1958431
- Others	-	-
Late payment surcharge	8606181	12277161
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	252507	-
Liability/ Provisions not required written back #	430463	2625478
Others	9474704	8658207
Exchange rate variation	-	-
Sub-total	**20221666**	**25519277**
Add/(Less): C.O./Regional Office/PID Expenses	1313578	1861629
Sub-total	**21535244**	**27380906**
Less: Income transferred to Expenditure Attributable to Construction	-	-
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**21535244**	**27380906**

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
#Detail of Liability/Provisions not required written back		
a) Bad and doubtful Advances (*1 under Note 13)	-	-
b) Bad and doubtful deposits (*2 under Note 13)	-	-
c) Other doubtful Loans & Advancesm (*3 under Note 13)	-	-
d) Diminution in value of stores and spares (*1 under Note 16)	62687	129119
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]	364746	1635467
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	3030	860892
TOTAL	**430463**	**2625478**

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NOTE NO. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES

(Amount in Rupees)

PARTICULARS			For the year ended 31st March, 2016		For the year ended 31st March, 2015
A. GENERATION EXPENSES					
(i) Water Usage Charges			-		-
(ii) Consumption of stores and spare parts			7384657		5197987
B. Direct Expebditure on Contract, Project Management and Consultancy Works			-		-
C. REPAIRS & MAINTENANCE					
- Building			20890519		18193742
- Machinery			23075012		25641117
- Others			64462770		37511431
D. ADMINISTRATION EXPENSES					
Rent & Hire Charges			4564028		4879972
Rates and taxes			103266		109554
Insurance			21682132		15329202
Utilization of Self Insurance Fund			-		933212
Security expenses			26127429		23784631
Electricity Charges			10000		7000
Travelling and Conveyance			4657580		4958954
Expenses on vehicles			4968658		6074665
Telephone, telex and Postage			4090014		4442359
Advertisement and publicity			764698		504574
Entertainment and hospitality expenses			11500		11837
Printing and stationery			527535		1021805
Consultancy charges - Indigenous			2673811		2569849
Consultancy charges - Foreign			-		-
Audit expenses (Refer detail below)			80960		319168
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses			-		-
Expenditure on land not belonging to company			1685717		446888
Loss on Assets			753026		281996
Losses out of self insurance claims (upto excess clause)			-		10000000
Books & Periodicals			29543		30796
Donation			-		-
CSR/ Sustainable Development/ Community Development Expenses			995373		4918858
Directors' expenses			-		-
Research and development expenses			-		-
Interest on Arbitration/ Court Cases			-		-
Interest to beneficiary states			877661		-
Rebate to customers			1994848		6142969
Expenditure on Self Generated VER's			-		-
Expenses for Regulated Power	1714953			10964516	
Less: - Exp Recoverable on Regulated Power	1714953		-	10964516	-
Exchange rate variation			-		-
Other general expenses			33545286		32584260
	Sub-total		225956023		205896826
Add/(Less): C.O./Regional Office/PID Expenses			6425723		8411424
	Sub-total		232381746		214308250
Less: Amount transferred to Expenditure Attributable to Construction			-		-
Less: Recoverable from Deposit Works			-		-
		Total (I) = A to D	232381746		214308250

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(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016	For the year ended 31st March, 2015
E. PROVISIONS			
Bad and doubtful debts provided		-	-
Bad and doubtful advances / deposits provided		-	-
Bad and doubtful claims provided		-	-
Diminution in value of stores and spares		31868	-
Shortage in store & spares provided		-	-
Provision against diminution in the value of investment		-	-
Project expenses provided for		-	-
Provision for fixed assets/ stores provided for		-	-
Diminution in value of Inventory of Self Generated VER's Provided for		-	-
Provision for catchment area treatment plan		-	-
Others		-	-
	Sub-total	**31868**	-
Add/(Less): C.O./Regional Office/PID Expenses		-	2030
	Sub-total	**31868**	**2030**
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
	Total (Ii) = E	**31868**	**2030**
Total carried forward to Statement of Profit & Loss	**Total (i) + (Ii)**	**232413614**	**214310280**

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guesthouses & transit camps. These leasir 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. 877661/- (Previous period Rs. NIL) has been provided in the books during the period ended 31.03.2016 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

(Amount in Rupees)

	As on 31.03.2016		As on 31.12.2014	
i) Statutory auditors				
As Auditor				
Audit Fees	-		-	
Tax Audit Fees	-	-	-	-
In other Capacity				
Taxation Matters	-		-	
Company Law Matters	-		-	
Management Services	-		-	
Other Matters/services	-	-	238399	238399
Reimbursement of expenses		-		-
ii) Cost Auditors				
Audit Fees	69729		70537	
Reimbursement of expenses	11231		10232	
Total Audit Expenses	**80960**			**319163**

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	192708462	188148556
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	31992993	31057967
Staff welfare expenses	16690407	14676338
Leave Salary & Pension Contribution	-	-
Sub-total	**241391862**	**233882861**
Add/(Less): C.O./Regional Office Expenses	29696574	26553247
Sub-total	**271088436**	**260436108**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**271088436**	**260436108**

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. 3390632/- (Corresponding Previous period Rs. 2579520/-) towards lease payments in respect of premises for residential use of employees.

(Amount in Rupees)

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2016	For the year ended 31st March, 2015
i) towards Employees Provident Fund	12261224	12053805
ii) towards Employees Defined Contribution Superannuation Scheme	18192542	17337210

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NOTE NO. 24 FINANCE COST

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
a) **Interest on :**		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	-	-
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Sub-total	-	-
b) **Other Borrowing Cost**		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Royalty	-	-
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	19884	33167
Sub-total	**19884**	**33167**
c) **Applicable net gain/ loss on Foreign currency transactions and translation**		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
Sub-total	-	-
Total (A + B + C)	**19,884**	**33167**
Add/(Less): C.O./Regional Office/PID Expenses	2211	3576
TOTAL	**22095**	**36743**
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**22095**	**36743**

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	121784776	122078890
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	1526763	1408956
Sub-total	**123311539**	**123487846**
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**123311539**	**123487846**

NOTE NO. 26 PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME		
Sale of Electricity	1294507	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	-	-
Sub-total	**1294507**	-
EXPENDITURE		
Salaries & Wages	-	-
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	-	-
Others	155208	-
Sub-total	**155208**	-
TOTAL (Expenditure *less* Incomce)	**(1139299)**	-
Add/(Less): C.O./Regional Office/PID Expenses	10601	148
TOTAL	**(1128698)**	**148**
Less: Prior Period items transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**(1128698)**	**148**

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NOTE NO. 27 TAX EXPENSES

(Amount in Rupees)

	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Deferred Tax	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Total Tax Expenses	-	-

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
A. EMPLOYEE BENEFITS EXPENSE		
Salaries, wages, allowances	-	-
Gratuity and contribution to provident fund	-	-
Staff welfare expenses	-	-
Leave Salary & Pension Contribution	-	-
Sub-total	-	-
B. REPAIRS & MAINTENANCE		
Building	-	-
Machinery	-	-
Others	-	-
Sub-total	-	-
C. ADMINISTRATION & OTHER EXPENSES		
Rent	-	-
Rates and taxes	-	-
Insurance	-	-
Security expenses	-	-
Electricity Charges	-	-
Travelling and Conveyance	-	-
Expenses on vehicles	-	-
Telephone, telex and Postage	-	-
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	-	-
Design and Consultancy charges:		
- Indigenous	-	-
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Assets/ Claims written off	-	-
Losses on sale of assets	-	-
Other general expenses	-	-
Remuneration to Auditors	-	-
Exchange rate variation (Debit)	-	-
Sub-total	-	-
D. FINANCE COST		
Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	-	-
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	-	-

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(Amount in Rupees)

PARTICULARS			For the year ended 31st March, 2016		For the year ended 31st March, 2015
E. PROVISIONS		-		-	
	Sub-total		-		-
F. DEPRECIATION AND AMORTISATION EXPENSES		-		-	
	Sub-total		-		-
G. PRIOR PERIOD EXPENSES					
Prior Period Expenses		-		-	
Less: Prior Period Income		-		-	
	Sub-total		-		-
H. C.O./Regional Office Expenses:					
Other Income		-		-	
Generation, Administration and Other Expenses		-		-	
Employee Benefits Expense		-		-	
Depreciation & Amortisation Expenses		-		-	
Finance Cost		-		-	
Provisions		-		-	
Prior Period Adjustment (Net)		-		-	
	Sub-total		-		-
I. LESS: RECEIPTS AND RECOVERIES					
Income from generation of electricity – precommissioning		-		-	
Interest on loans and advances		-		-	
Profit on sale of assets		-		-	
Exchange rate variation (Credit)		-		-	
Provision/Liability not required written back		-		-	
Hire charges/ outturn on plant and machinery		-		-	
Miscellaneous receipts		-		-	
	Sub-total		-		-
TOTAL (A+B+C+D+E+F+G+H - I)			-		-

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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. 24.26 crore (previous year Rs.Nil) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs. Nil (previous year Rs. Nil) 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) based on probability of outflow of resources embodying economic benefits and estimated Rs. 24.26crore (previous year Rs. Nil) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs. Nil (previous year Rs. Nil) 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. Nil (previous year Rs. Nil) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs. Nil (previous year Rs. Nil). 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 rest of the claims i.e. Rs. Nil (previous year Rs. Nil) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

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

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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	24.26	Nil	24.26	Nil	24.26
2.	Land Compensation	NIl				
3.	Disputed tax matters					
4.	Others					
	Total	24.26	Nil	24.26	Nil	24.26

(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) An amount of Rs. Nil (previous year Rs. Nil) 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. 1.43 crore (Previous year Rs. 0.63 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 (up to Previous year Rs. Nil) has been

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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)	NIL	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Allocable Expenditure During Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of fixed assets	NIL	NIL

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

7. a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard-17 on 'Segment Reporting'.

b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

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	NIL	NIL

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b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	(i) NIL (ii) Rs. 0.74	(i) NIL (ii) Rs. 0.52
d)*	Earnings in foreign currency i) Interest ii) Others	NIL	NIL

* Accrual basis.

9. **Disclosure related to Corporate Social Responsibility (CSR) (refer Note No.22)**

(i) The breakup of CSR expenditure under various heads of expenses incurred during the year ended on 31.03.2016 is as below:-

(Rs. in Crore)

S.No.	Heads of Expenses constituting CSR expenses	Amount
1	Health Care and Sanitation	Rs. 0.08
2	Education & Skill Development	Rs. 0.02
3	Women Empowerment /Senior Citizen	NIL
4	Environment	NIL
5	Art & Culture	NIL
6	Ex-Armed Forces	NIL
7	Sports	NIL
8	National Welfare Fund	NIL
9	Technology & Research	NIL
10	Rural Development	NIL
11	Capacity Building	NIL
12	Swachh Vidyalaya Abhiyan	NIL
	Total amount	**Rs. 0.10**

(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	Nil	Nil	Nil
(ii)	On purpose other than (i) above	Rs. 0.10	Nil	Rs. 0.10
	Total	Rs. 0.10	Nil	Rs. 0.10

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(b) As stated above, a sum of Rs. Nil Crore out of total expenditure of Rs. 0.10/- 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	NIL
(ii)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	NIL
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	NIL
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	NIL
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL

12. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs. Nil (Previous year Rs. Nil) 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:

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(Rs. In Crore)

Particulars	Outstanding amount as on 31.12.2015	Amount confirmed	Outstanding amount as on 31.03.2016
Trade receivable	NIL	NIL	NIL
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	Rs. 0.37	Not Confirmed	Rs.0.001
Trade/Other payables	Rs. 0.64	Rs. 0.64	Nil
Security Deposit/Retention Money payable	Rs. 0.41	Rs. 0.41	Rs.0.41

c) In the opinion of management, unconfirmed balances will not have any material impact.

14. Sales, Interest on loans to State Govt., Interest income on tax-free bonds, exchange rate variation, interest on loans/bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

15. Disclosures as required under AS-15 on "Employee Benefits" AS-18 on "Related party disclosures" and AS-28 on "Impairment of Assets" etc. shall be dealt at Corporate Office.

16. Unit/Project specific notes as per Annexure-B below **(to be given only by the respective project/unit pertaining to their project/unit)**.

17. a) Undisputed Statutory dues outstanding as on 31.03.2016 which have not been deposited within six months from the date they became payable:

Nature of dues	**Amount in `**	**Due date of remittance**
EPF	NIL	N.A.
Income Tax	NIL	N.A.
Sales Tax /VAT	NIL	N.A.
Service Tax	NIL	N.A.
Custom Duty	NIL	N.A.
Excise Duty	NIL	N.A.
Works Contract Tax	NIL	N.A.
Any other levies (Please specify)	NIL	N.A.

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	NIL	N.A.	N.A.
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	N.A.	N.A.
Finance Act,1994	Service Tax	NIL	N.A.	N.A.
Custom Act,1962	Custom Duty	NIL	N.A.	N.A.
Central Excise Tariff Act, 1985	Excise Duty	NIL	N.A.	N.A.
Works Contract Tax	Works Contract Tax	NIL	N.A.	N.A.
Please specify	Any other levies	NIL	N.A.	N.A.

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c) Details of Immovable Properties (other than land) for which title deeds are not held in the name of the company:

Sl. No.	Details of the Property	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
NIL					

18. Disclosure for reporting in compliance to directions issued by Office of CAG u/s 143(5)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	NO
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.

(Sanjay Verma)
Manager (Fin.)-RPS

(Jogeswar Majhi)
Senior Manager (Elect)
In charge Head of Project.

RANGIT POWER STATION NHPC LTD SOUTH SIKKIM

Place: Camp –Teesta-V PS.
Date: 21st April 2016.

RAY & RAY CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Annexure A

(Amount in Crore)

Summary of the above contingent liabilities is as under (may be submitted as separate sheet):

Particulars	Opening Amount of claims as on 01.04.2015	Addition of claims during the year on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.2016	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2016	Opening amount of Contingent Liabilities as on 01.04.2015	Addition to the amount of Contingent Liabilities during the year
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Capital works – Claim under arbitrations	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
iii) Capital works - claims pending with Management	NIL	24.26	NIL	24.26	NIL	NIL	24.26	NIL	24.26
B) Land compensation cases	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C) Disputed tax matters	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
D) Others	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total	NIL	24.26	NIL	24.26	NIL	NIL	24.26	NIL	24.26

Note:- Individual case wise detail needs to be given in the Appendix no.1 enlcosed.

Head of Project

Head of Finance

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Netaji Bhavan Kolkata-91

RANGIT POWER STATION NHPC LTD SOUTH SIKKIM

Appendix-1 to Annexure - A

NAME OF THE UNIT

DETAILS OF CONTINGENT LIABILITIES AS ON 31.03.2016

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount as on 01.04.2015	Addition of claim during the period on account of new claims/updation of old claims	Settlement during the period	Closing balance as on 31.03.2016	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible Outflow / No Reliable Estimate can be made (shown as Contingent Liablity)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS												
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED												
							Nil						
	SUB TOTAL		0	0	0	0	0	0	0	0	0		
b)	CASES UNDER ARBITRATION/ADJUDICATION.												
							Nil						
	SUB TOTAL		0	0	0	0	0	0	0	0	0		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
1	The same is for counter claim of Rs. 24.26 crore filed by M/s HCL as against the claim of Rs.21.80 lakh in r/o finalisation of variation in the rate as well as in the quantity in the contract awarded for the construction of coffer dam and slide zone treatment of right bank of dam axis in the year 1999-2000	M/S Hydel Construction Ltd.	Nil	2426,45,837	Nil	242645837	Nil	Nil	2426,45,837	242645837	21,80,247	Initially, the counter claim of Rs. 24.26 crore filed by the firm M/s HCL against the claim of Rs. 21.80 lakhs was considered as not tenable keeping in view the fact that the claimed items i.e Poly grouting, royalty and Security deposit has already been taken into consideration while finalisation of the bill resulting into possibility of out flow of fund as remote or not likely to happen.	The party M/s HCL has filed a case in Honble High Cout of Delhi for appointment of arbitator . The final hearing has been made on 08/03/2016 and the decision hon'ble High Court , New Delhi is pending.
	SUB TOTAL		0	242645837	0	242645837	0	0	242645837	242645837	2180247		
	SUB TOTAL- CAPITAL WORKS (A)		0	242645837	0	242645837	0	0	242645837	242645837	2180247		
B.	LAND COMPENSATION CASES												
							Nil						
	SUB TOTAL- LAND COMPENSATION CASES (B)												
C	DISPUTED TAX MATTERS												
							Nil						
	SUB TOTAL- DISPUTED TAX MATTERS (C)		0	0	0	0	0	0	0	0			
C	OTHER CASES												
							Nil						
	SUB TOTAL- OTHER CASES (D)		0	0	0	0	0	0	0	0			
	GRAND TOTAL (A+B+C+D)		0	242645837	0	242645837	0	0	242645837	242645837	2180247		

NHPC LIMITED FARIDABAD

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Name of Project : RANGIT POWER STATION

Annexure - I (A)
Amount in Rs.

Details of Allocation of Corporate Office Management Expenses/Regional Office Expenses upto 31.03.2016

	Other Income (GL 849995 & 849999)	GEN. ADMN & OTHER EXPENSES (GL 929995& 929999)	PROVISION (GL 959995 & 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL 909995 & 909999)	FINANCE CHARGES (GL 949995& 949999)	DEPRECIATION (GL 939995 & 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959994 & 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	(3,39,610)	12,01,980		51,96,340	1,530	2,79,830	(10,240)	63,29,830
ii)Reg. Off. Exp.	(38,210)	3,78,800		16,42,897	8	59,357	-	20,42,852
iii) PID - Siliguri	-	-		-	-	-	-	-
-								
Sub-total	**(3,77,820)**	**15,80,780**	-	**68,39,237**	**1,538**	**3,39,187**	**(10,240)**	**83,72,682**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(2,58,750)	11,53,320	-	54,71,120	790	2,89,760	4,860	66,61,100
ii)Reg. Off. Exp.	(46,817)	4,12,514		16,71,697	10	57,737	-	20,95,141
PID - Siliguri	-	-		-	-	-	-	-
Sub-total	**(3,05,567)**	**15,65,834**	-	**71,42,817**	**800**	**3,47,497**	**4,860**	**87,56,241**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(2,49,100)	11,32,260		54,23,130	(200)	2,88,800	30	65,94,920
ii)Reg. Off. Exp.	(44,130)	4,08,134		15,87,831	-	54,070	15,013	20,20,918
iii) PID - Siliguri	(3,218)	4,770		9,09,298	-	1,38,497	-	10,49,347
								-
Sub-total	**(2,96,448)**	**15,45,164**	-	**79,20,259**	**(200)**	**4,81,367**	**15,043**	**96,65,185**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(2,82,000)	11,60,000		53,60,000		2,90,000	-	65,28,000
ii)Reg. Off. Exp.	(51,743)	5,73,945		24,34,261	73	68,712	938	30,26,186
iii) PID - Siliguri	-	-		-		-	-	-
								-
Sub-total	**(3,33,743)**	**17,33,945**	-	**77,94,261**	**73**	**3,58,712**	**938**	**95,54,186**
Total	(13,13,578)	64,25,723	-	296,96,574	2,211	15,26,763	10,601	363,48,294

NHPC LIMITED
FARIDABAD

Name of Unit Rangit Power Station.

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2016

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	4302XX	NIL			
	4303XX				
	4305XX				
	4309XX				
	4312XX				

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.

It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

(Sanjay Verma)
Manager (Finance)

NHPC LIMITED FARIDABAD

RANGIT POWER STATION NHPC LTD SOUTH SIKKIM

(Jogeswar Majhi)
Senior Manager(Elect)
In Charge Head of Project.

Name of Unit Rangit Power Station.

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2016

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	4501XX							
2	4502XX							
3	4503XX							
4	6604XX							
5	6607XX							
6	6608XX				NiL			

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.

(Sanjay Verma)
Manager(Finance)

RANGIT POWER STATION NHPC LTD SOUTH SIKKIM

(Jogeswar Majhi)
Senior Manager(Elect)
In Charge Head of Project.

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
NOTE NO. 4	LONG TERM BORROWINGS				
	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
			0		0
NOTE NO. 5	DEFERRED TAX LIABILITIES / ASSETS				
			0		0
NOTE NO. 6	OTHERS LONG TERM LIABILITIES				
	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
a)	Deposits/ Retention Money/Advances Received				
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310300	-46319		-52943
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	0		0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	46319		46319
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	310305	0		6624
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0		0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-6813505		-7501551
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	6813505		7501551
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0		0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	310505	0		0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0		0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	0		0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	318303	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	318305	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	457758		697048
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	318503	0		0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	318505	0		0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	318506	0		0
			457758		697048
b)	Income received in advance				
	ADVANCE AGAINST DEPRECIATION	370101	590940000		623770000
			590940000		623770000
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0		0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	0		0
NOTE NO. 7	PROVISIONS				
	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	SHORT TERM PROVISIONS				
	Provision for employee benefits				
	PROVISION FOR LEAVE ENCASHMENT	350413	0		0
	PROVISION FOR GRATUITY	350415	0		0
	PROVISION FOR GRATUITY-LIC	350416	0		0
			0		0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0		0

NRSC LIMITED FARIDABAD

	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0		0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0		0
			0		**0**
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350419	0		0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0		0
	PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0		0
	PROVISION FOR WAGE REVISION	350401	4330869		3082614
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	4330869		3082614
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0		0
	PROVISION FOR PRP - EXECUTIVE	350425	9165302		7042972
	PROVISION FOR PRP - SUPERVISOR	350426	337319		1609474
	PROVISION FOR PLGI - WORKMEN	350427	5545262		5702482
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	1323000		717500
			16370883		**15072428**
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0		0
Provision Others					
	PROVISION FOR WEALTH TAX	355102	0		0
	PROVISION FOR OTHER EXPENSES	350919	2737824		0
	PROVISION FOR CONTINGENCIES	350301	0		0
			2737824		**0**

NOTE NO. 8 TRADE PAYABLE

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	Others				
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	22908291		20546452
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	3170162		8590974
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	6512272		5058678
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312104	0		18314
			32590725		**34214418**

NOTE NO. 9 OTHER CURRENT LIABILITIES

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	Income received in advance				
	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	32830000		32830000
			32830000		**32830000**
	Deposits/ retention money				
	EARNEST MONEY DEPOSIT	310101	4042500		3551500
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	0		6624
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	46319		46319
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	6355747		6804503
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	0		0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319505	0		0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0		0
			10444566		**10408946**
	Statutory dues payables				
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	344377		411357
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	17746		12989
	INCOME TAX RECOVERED-SERVICES	311306	280521		448796
	PROFESSIONAL TAX	311401	29725		31050
	State Sales Tax/VAT -Work Contracts	311402	396176		381764
	State Sales Tax/VAT -Others	311403	4730		0
	ROYALTY	311404	69732		54902
	LIABILITY FOR OTHER STATE LEVIES	311407	286217		125240
			1429224		**1466098**

NHPC LIMITED FARIDABAD

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	Liabilities toward Self Insurance Fund				
	Other Liabilities - Self Insurance Fund	340103	0		0
			0		**0**
	Other liabilities				
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	108851		542456
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	63500		113940
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO	311208	41150		1600
			213501		**657996**
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	**33602683**		**33602683**
ii)	LAND- LEASE HOLD	410111	**0**		**0**
	LAND- LEASE HOLD				
iii)	**ROADS AND BRIDGES**				
	ROADS	410201	57253296		57253296
	BRIDGES AND CULVERTS	410203	9655899		9655899
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0		0
			66909195		**66909195**
iv)	**BUILDINGS-OTHERS**				
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	341147078		341147078
	BUILDING CONTAINING WORKSHOP	410302	345164		345164
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	201759		201759
	OFFICE BUILDINGS-PERMANENT	410304	8679153		8679153
	OFFICE BUILDINGS-TEMPORARY	410305	0		0
	STORES AND GODOWN BUILDINGS	410306	6085374		6085374
	TRANSIT CAMP AND FIELD HOSTEL	410321	5104164		5104164
	SCHOOL BUILDINGS	410322	5018932		5018932
	HOSPITAL BUILDINGS	410323	2554494		2554494
	CLUB BUILDING	410324	2771375		2771375
	RESIDENTIAL BUILDING-PERMANENT	410325	46252150		46252150
	RESIDENTIAL BUILDING-TEMPORARY	410326	10932751		10932751
	CANTEEN BUILDING	410327	590744		590744
	BUILDINGS-OTHERS	410328	9426717		8929380
			439109855		**438612518**
v)	**RAILWAY SIDINGS**	410501	**0**		**0**
vi)	**Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)**				
	DAMS AND BARRAGES	410601	1364386652		1364386652
	POWER CHANNELS	410602	0		0
	POWER TUNNELS AND PIPELINES	410604	1475102286		1475102286
	PENSTOCKS	410605	0		0
	TAILRACE CHANNELS	410606	42475765		42475765
	TAILRACE TUNNELS	410607	0		0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	199866453		199437078
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	0		0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	410611	16548411		16548411
			3098379567		**3097950192**
vii)	**Generating Plant and machinery**				
	MAIN GENERATING EQUIPMENT	410701	818837020		818837020
	GENERATOR STEP UP TRANSFORMER	410702	46207967		46207967
	OTHER POWER PLANT TRANSFORMER	410703	0		0
	COOLING WATER SYSTEMS	410704	0		0

NHPC LIMITED FARIDABAD

	EHV SWITCHGEAR SYSTEMS	410705	0		0
	DC SYSTEMS/ BATTERY SYSTEMS	410707	4981728		4981728
	POWER AND CONTROL CABLES	410708	0		0
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	6137354		6137354
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	0		0
	CONTROL, METERING AND PROTECTION SYSTEM	410711	1059240		1059240
	AUXILIARY AND ANCILLARY SYSTEMS	410712	10149815		10149815
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	21797002		21797002
	Capital Spares - Generating Plant and Machinery	410714	130410732		124023249
	GPM including Foundation - Windmill	413101	0		0
			1039580858		**1033193375**
viii)	**Plant and machinery- Sub station**				
	SUBSTATION-TRANSFORMERS	410801	9663707		9663707
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	0		0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	291132575		291132575
	LIGHTENING ARRESTORS	410804	2151348		2151348
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	0		0
	CONTROL, METERING AND PROTECTION SYSTEM	410806	32917098		28628341
	Capital Spares - Plant and Machinery-Sub Station	410807	3372656		3372656
			339237384		**334948627**
ix)	**Plant and machinery- Transmission lines**				
	TRUNK TRANSMISSION LINES	410901	0		0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	2075369		2021962
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	1532383		1532383
	STREET LIGHTING, ETC.	410905	4307032		4307032
	Capital Spares - Plant and Machinery-Transmission Lines	410906	980301		980301
			8895085		**8841678**
x)	**Plant and machinery- Others**				
	PLANT AND MACHINERY-OTHERS	411001	0		0
	DIESEL GENERATING SETS	411002	4965406		4965406
			4965406		**4965406**
xi)	**Construction Equipment**				
	EXCAVATORS	411101	618267		618267
	LOADERS	411102	4119339		3248054
	DUMPERS	411103	0		0
	TIPERS	411104	677663		677663
	DOZERS	411105	0		0
	MOTOR GRADERS	411106	25743		25743
	COMPACTORS	411107	0		0
	WATER SPRINKLERS	411108	20418		20418
	CRANES (Less than 100 tons)	411109	1905609		1905609
	CONCRETING EQUIPMENT	411110	1441235		1441235
	TUNNELING EQUIPMENT	411111	508659		508659
	PUMPS	411112	10991790		10739106
	DIESEL GENERATING SETS	411113	0		0
	WIELDING SETS	411114	1048530		1048530
	AIR COMPRESSORS	411115	1369877		1147594
	DRILLING EQUIPMENT	411116	2898062		2923433
	ROAD ROLLERS	411117	0		0
	FORK LIFTERS	411118	0		0
	CRANES (More than 100 tons)	411119	0		0
	OTHER EQUIPMENTS	411130	7597393		7606983
	Capital Spares - Construction Equipment	411131	0		0
			33222585		**31911294**
xii)	**Water Supply System/Drainage and Sewerage**				
	WATER SUPPLY	411201	7880915		7595429
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	2950271		2950271
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0		0
			10831186		**10545700**
xiii)	**Electrical Installations**				
	POWER SUPPLY SYSTEM-POWER PLANT	411401	1570576		1570576
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	34540		34540

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	Capital Spares - Electrical Installation	411403	0		0
			1605116		**1605116**
xiv)	**Vehicles**				
	CARS	411501	484750		484750
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	741140		741140
	PICK UP VAN	411504	0		0
	FIRE TENDERS	411505	289621		289621
	AMBULANCE	411506	835164		835164
	BUSES	411507	4676629		5360078
	TRUCKS/TANKERS	411508	877310		58418
	TRAILERS	411509	0		0
	EXPLOSIVE VANS	411510	0		0
	MOTOR CYCLE/SCOOTER	411511	0		0
	CYCLES	411512	0		0
	THREE-WHEELERS	411513	0		0
	Capital Spares - Vehicles	411514	0		0
			7904614		**7769171**
xv)	**Aircraft/ Boats**				
	AIRCRAFT	411601	0		0
	BOATS	411603	0		0
	HELICOPTER	411604	0		0
			0		**0**
xvi)	**Furniture and fixture**				
	FURNITURE-FIXTURES-OFFICE	411701	9908275		9079255
	FURNITURE-FIXTURES-RESIDENTIAL	411702	160076		143876
	FURNITURE-FIXTURES-CANTEEN	411703	289392		289392
	FURNITURE-FIXTURES-SCHOOL	411704	52586		52586
	FURNITURE-FIXTURES-CLUB	411705	0		0
	FURNITURE-FIXTURES-HOSPITAL	411706	198761		119978
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1674918		1291699
			12284008		**10976786**
xvii)	**Computers**				
	COMPUTERS	411801	6769742		7327743
	PRINTERS	411803	1628329		1353405
	OTHER EDP EQUIPMENTS	411804	1319729		1319729
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1446592		1446592
	Networking Devices and Server	411806	2645738		1719098
			13810130		**13166567**
xviii)	**Communication Equipment**				
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0		0
	TELEPHONE TELEX MACHINES	411902	3111660		3111660
	INTERIOR COMMUNICATION EQUIPMENTS	411903	9679211		9679211
			12790871		**12790871**
xix)	**Office Equipments**				
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	365720		369220
	TYPEWRITERS	412002	0		0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	805017		641076
	HOSPITAL EQUIPMENTS	412005	2518044		2258979
	CLUB EQUIPMENTS	412006	323875		93995
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	132265		132265
	AIR CONDITIONERS	412008	473591		495091
	Air Coolers/ Water Coolers/ Fans	412011	352098		352098
	SCHOOL EQUIPMENTS	412012	0		0
	Refrigerators for Office	412013	28987		28987
	Televisions/Music System for office	412014	881739		881739
	OTHER OFFICE EQUIPMENTS	412020	1081516		874234
			6962852		**6127684**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	**0**		**0**
xxi)	**Other assets**				
	Televisions/Music systems-other than for office, Projectors, Audio	412501	1862983		1862983
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	4090090		4090090
	MISC. ASSETS/EQUIPMENTS	412503	2632662		2632662

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	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0		0
	Refrigerator other than for Office	412505	112380		112380
			8698115		**8698115**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0		0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	4887438		4469816
Annexure to Note No. 19 (g)					
	Obsolete / surplus assets				
	OBSOLETE ASSETS	413001	486556		566336
	SURPLUS ASSETS	413002	752821		2073394
			1239377		**2639730**
	ACCUMULATED DEPRECIATION				
	LAND- LEASE HOLD	420101	0		0
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	26719015		24680605
	BUILDING	420301	194286828		182994691
	RAILWAY SIDINGS	420501	0		0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	1431116643		1358758070
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	471091231		446707903
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	188152596		181945659
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	3030552		2827627
	GPM - WINGMILL	423101	0		0
	Construction equipments				
	PLANT AND MACHINERY OTHERS	421001	1973408		1876087
	DIESEL GENERATING SETS	421002	0		0
			1973408		**1876087**
	CONSTRUCTION EQUIPMENT	421101	20245227		18167528
	Water Supply System/Drainage and Sewerage				
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	3408840		3169974
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0		0
			3408840		**3169974**
	Electrical installations				
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	231539		168491
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	17591		16691
			249130		**185182**
	VEHICLE	421501	1875007		2241043
	AIRCRAFT/BOATS	421601	0		0
	FURNITURE FIXTURES AND EQUIPMENT	421701	3748269		3377454
	COMPUTERS	421801	11807259		11642504
	COMMUNICATION EQUIPMENTS	421901	3679933		3268343
	OFFICE EQUIPMENT	422001	1774907		1566475
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	0		0
	OTHER ASSETS	422501	3352395		3107050
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0		0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	4878171		4467581
	OBSOLETE/SURPLUS ASSETS	423001	0		0
			2371389411		**2250983776**
Note no. 10.2	**INTANGIBLE ASSET**				

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	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	GROSS BLOCK				
	LAND- RIGHT OF USE	410121	**0**		**0**
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	**1893488**		**3848220**
			1893488		**3848220**
	ACCUMULATED DEPRECIATION				
	LAND- RIGHT OF USE	420102	0		0
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	1867885		3681408
			1867885		**3681408**
Note no. 11.1	**Capital Work In Progress**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	BUILDINGS				
	STORES AND GODOWN BUILDINGS	430306	594579		0
	TRANSIT CAMP AND FIELD HOSTEL	430321	0		0
	SCHOOL BUILDINGS	430322	0		226378
			594579		**226378**
	Generating Plant and machinery				
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	869868		22472
			869868		**22472**
	Water Supply System/Drainage and Sewerage				
	WATER SUPPLY AND DRAINS	431201	0		382380
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	0		0
			0		**382380**
	Total CWIP (Excluding Construction Store)		**1464447**		**631230**
	Total CWIP (Excluding Construction Store) after Provision		**1464447**		**631230**
Note no. 12	**NON CURRENT INVESTMENTS**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
			0		**0**
NOTE NO. 13	**LOANS AND ADVANCES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
LONG TERM LOAN AND ADVANCES					
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	- Unsecured (considered good)				
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	0		-45927
	Other Deposits	650413	135000		135000
	BALANCE WITH CUSTOMS, PORT TRUST	650421	0		0
	DEPOSIT WITH INSURANCE COMPANY	650431	0		45927
			135000		**135000**
	Employees (including accrued interest)				
	-Secured				
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650120	210802		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	120751		82604
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	7975		0

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	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650123	34522		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650143	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650144	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650145	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650146	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	7087048		6715700
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	1267925		1024278
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	9877		8752
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	83715		111036
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650228	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650229	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650230	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650231	0		0
	HOUSE BUILDING ADVANCE - SECURED	660101	11736706		14350404
	CAR ADVANCE- SECURED	660102	3083209		2525514
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	10781		10781
	COMPUTER ADVANCE- SECURED	660104	253241		228519
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660105	0		0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0		0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660107	0		0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	660108	0		0
	Contra A/c - Interest on Employees Advances Secured	650300	-302828		0
	Contra A/c - Employees Advances Secured	660300	-2768526		0
			20835198		**25057588**
	-Unsecured				
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	313824		249636
			313824		**249636**
	Other advances				
	- Unsecured (considered good)				
	Other Pre Paid Expenses - Non Current	650713	**75642**		**0**
	SHORT TERM LOANS & ADVANCES				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	DEPOSITS				
	DEPOSIT WITH INSURANCE COMPANY	659431	0		45927
			0		**45927**
	DEPOSITS - UNSECURED (CONSIDERED DOUBTFUL) - SHORT TERM	659440	**0**		**0**
	PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0		0
	Employees loans & Advances (including accrued interest)				
	- Secured				
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	**651520**	210802		62082
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	**651521**	49529		123411
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	**651522**	7975		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	**651523**	34522		13076
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	**651612**	0		36000
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	**651613**	0		14400
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	**651614**	0		7956
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	**651615**	0		5336
	HOUSE BUILDING ADVANCE - SECURED	**661501**	1807649		2035200
	CAR ADVANCE- SECURED	**661502**	823722		765012
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	**661503**	9228		12228
	COMPUTER ADVANCE- SECURED	**661504**	127927		176056
			3071354		**3250757**
	Employees loans & Advances (including accrued interest) -				
	MULTIPURPOSE ADVANCE	660206	6001336		5965324
	DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0		0
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	105000		0

	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	0		45000
	PAY ADVANCE	660303	93280		38450
			6199616		**6048774**
			6199616		6048774
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	**0**		**0**
	– Against bank guarantee				
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)	660702	190160		0
			190160		**0**
	– Others				
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	19128		7859514
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	0		1815453
	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0		0
			19128		**9674967**
	ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED	660440	**0**		**0**
	Loan to State Government in settlement of dues from customer				
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0		0
			0		**0**
	Other advances				
	- Unsecured (considered good)				
	INSURANCE-PREPAID	650701	8177106		5493066
	RENT PREPAID	650702	0		0
	OTHER.PRE-PAID EXP. - CURRENT	650703	75641		126213
	ADVANCE RENT FOR HIRED PREMISES	660601	0		0
	ADVANCES TO EPF TRUST	660602	0		0
	ADVANCES TO FPS	660603	0		0
	ADVANCES TO EPS	660604	0		0
	ADVANCES TO CLEARING AGENTS	660605	0		0
	OTHER ADVANCES	660606	0		0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	0		0
			8252747		**5619279**
	Less : Provisions for doubtful other loans and advances - Short Term				
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350601	0		0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - SHORT	350603	0		0
			0		**0**
	PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES	350924	0		0
	Advance income tax				
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0		0
	INCOME TAX PAID IN ADVANCE	660502	0		0
	ADVANCE FRINGE BENEFIT TAX	660503	0		0
	INCOME TAX DEDUCTED AT SOURCE - SELF INSURANCE FUND	660504	0		0
			0		**0**
NOTE NO. 14.1	**OTHER NON-CURRENT ASSETS**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
Note no. 14.2	**OTHER NON-CURRENT ASSETS - REGULATORY ASSETS**				
			0		**0**
Note no. 15	**CURRENT INVESTMENTS**				
			0		**0**
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0		0
NOTE NO. 16	**0**				

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
i)	**Stores and spares**				
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0		0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0		0
	STEEL ACCOUNT	610101	1552849		1597358
	CEMENT ACCOUNT	610201	14854		88496
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	406129		414566
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0		0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	18236861		21043301
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	9727915		10847350
	SPARES FOR EQUIPMENTS ACCOUNT	610701	1372899		1098177
	SPARES FOR VEHICLES ACCOUNT	610801	801059		551905
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	11814074		11512801
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	2079229		2599873
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	928041		1008054
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0		0
			46933910		**50761881**
	Stores in transit/ pending inspection				
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENO	612001	0		0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTEI	612002	0		0
	STORES IN TRANSIT	612601	0		4385800
	MATERIAL PENDING INSPECTION ACCOUNT	612602	237698		0
			237698		**4385800**
ii)	**Loose tools**				
	LOOSE TOOLS ACCOUNT	611201	2293939		2229999
	LOOSE TOOLS IN USE	611208	0		0
			2293939		**2229999**
iii)	**Scrap inventory**				
	SCRAP MATERIALS	611301	**116335**		**116335**
iv)	**Material at site**				
	MATERIAL AT SITE	612801	**0**		**0**
v)	**Material issued to contractors/ fabricators**				
	MATERIAL ISSUED TO CONTRACTORS	617001	0		0
	MATERIAL ISSUED TO FABRICATORS	617002	0		0
			0		**0**
vi)	**INVENTORY FOR SELF GENERATED CERs/VERs**	611501	0		0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	90154		120973
	EXCESSES PENDING INVESTIGATION	350920	0		0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0		0
			90154		**120973**

NOTE NO. 17	**TRADE RECEIVABLES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
			0		**0**
	NET TRADE RECEIVABLES		**0**		**0**

NOTE NO. 18	**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	70070		106923
	Total Cash On Hand		**70070**		**106923**
ii)	**CHEQUES/DRAFTS IN HAND**	640201	0		0

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iii)	**Bank balances - with scheduled banks**				
			0		**0**
	- In current account - Others				
	CHEQUE ISSUED ACCOUNT- No. 1	640501	4109		102467
	CHEQUE COLLECTION ACCOUNT NO.1	640601	39600		0
			43709		**102467**
			113779		**209390**

NOTE NO. 19	OTHER CURRENT ASSETS				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	Claims recoverable				
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	0		2904
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	3620406		3620631
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	92857		7681
	OTHER CLAIMS RECOVERABLE	650820	8821		6308
			3722084		**3637524**
	Provisions for doubtful claims				
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	3620406		3620406
	Provision for PGCIL Recoverable	350917	0		0
			3620406		**3620406**
	LOSSES PENDING INVESTIGATION	651001	7380897		7380897
	LOSSES AWAITING WRITE OFF SANCTION	651002	0		0
			7380897		**7380897**
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	7380897		7380897
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0		0
			7380897		**7380897**

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			0		0
NOTE NO. 20	REVENUE FROM OPERATION				
	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
A	SALES				
	SALE OF POWER	810101	1019275214		767798312
	SALE OF POWER-REGULATED	810102	20501431		196181747
	SALE OF POWER-INFIRM POWER	810103	0		0
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0		0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0		0
	UNSCHEDULED INTERCHANGE	810801	32624437		41330611
	CONGESTION CHARGES	810901	0		0
	ELECTRICITY DUTY/CESS	811601	0		0
	ELECTRICITY CESS	811602	0		0
	OTHER CHARGES	811901	0		0
	SALE OF POWER-NOT BILLED	812001	3472993		37637289
	Earlier year Sales	812002	121301113		4
		Total (Sales)	1197175188		1042947963
	Sales adjustment of a/c of FERV	819001	0		0
	Sales adjustment of account of FERV	841801			0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001			0
			0		0
	Less :				
	Tariff Adjustments	820103	73345		0
	Regulated Power Adjustment	820105, 820106	7934996		111120849
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	980170	0		0
			1189166847		931827114
B	ADVANCE AGAINST DEPRECIATION -Written back during the year				
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HI	820101	0		0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CRED	820102	32830000		32830000
		sub-total	32830000		32830000
C	OTHER OPERATING INCOME (Interest from Beneficiary States)				
	Interest from Beneficiary States	841401	24892623		0
	Interest on UI charges Receivable	841403	37069		14940
		sub-total	24929692		14940
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
	CONTRACTS & CONSULTANCY INCOME				
	CONTRACTS INCOME				
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0		0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0		0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0		0
		sub-total	0		0
	Consultancy Income				
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0		0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0		0
		sub-total	0		0
	CONTRACTS & CONSULTANCY INCOME	Total	0		0
NOTE NO. 21	OTHER INCOME				
	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	Employee's Loans and Advances				
	INTEREST FROM EMPLOYEE ON HBA	840501	1180792		1653506
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	253266		276631
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	1144		2499
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	22609		25795
	INTEREST FROM EMPLOYEE-OTHERS	840505	0		0
		sub-total	1457811		1958431

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	Others				
	INTEREST ON ADVANCES TO CONTRACTORS	840601	0		0
	ON BEHALF OF OTHER AGENCIES	840603	0		0
	INTEREST INCOME BONDS	840401	0		0
	INCOME FROM SUBSIDIARY	840206	0		0
	Interest on Public Deposit Account	840303	0		0
		sub-total	**0**		**0**
	LATE PAYMENT SURCHARGE	840101	8606181		12277161
	NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0		0
	PROFIT ON SALE OF INVESTMENTS- BONDS	842002	0		0
	INCOME FROM SALE OF SELF GENERATED CERs/VERs	842101	0		0
	REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0		0
	Profit on sale of assets				
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FI	841501	252507		0
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SU	841503	0		0
		sub-total	**252507**		**0**
	Liabilities/Provisions not required written back				
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	34898		817137
	PROVISION NOT REQUIRED WRITTEN BACK	840902	395565		1808341
		sub-total	**430463**		**2625478**
	Others				
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	200		1800
	RENT/HIRE CHARGES EMPLOYEES	840702	0		0
	RENT/HIRE CHARGES-OTHERS	840708	214234		173308
	Sale of Scrap	840801	0		0
	OTHER INCOME	841001	6890292		6272486
	0	841002	0		0
	TOWNSHIP RECOVERIES	841201	768220		740998
	RECOVERIES FROM DEPUTATIONISTS-EL	841301	0		0
	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0		0
	RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0		0
	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTIO	841305	0		0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- CONSTRUCTION- WR	841603	0		0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M- WRITTEN BAC	841604	0		0
	POST OFFICE RECURRING DEPOSIT	841701	0		0
	LEASE RECOVERY	841702	323488		214630
	ELECTRICITY RECOVERY	841703	1104592		1098714
	TELEPHONE RECOVERY	841704	0		13725
	STAFF CAR RECOVERY	841705	0		0
	CABLE CHARGES	841706	0		0
	LIBRARY CHARGES/CO. OP. SHARE	841707	0		0
	MISC. CHARGES	841709	2749		34622
	GUEST HOUSE RECOVERY	841710	170929		107924
		sub-total	**9474704**		**8658207**
	Exchange rate variation (Credit)				
	EXCHANGE RATE VARIATION (GAIN)	841101	0		0
	ERV (GAIN) ALLOCATED TO UNITS	980515	0		0
		sub-total	**0**		**0**
	CO/ Regional Office Allocation to Units				
	Other Income <Corporate/Regional Office>	849999	1310360		1861629
	Other Income <PID>	849995	3218		0
	Other Income <Corporate/Regional Office>	980401	0		0
		Allocated to Units	**1313578**		**1861629**
		Total (Other Income)			
	Income transferred to EDC	Less :			
	INTEREST ON LOANS AND ADVANCES	980171	0		0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0		0
	PROFIT ON SALE OF ASSETS	980173	0		0

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	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0		0
	Rent/Hire Charges	980175	0		0
	Exchange rate variation (Credit)	980151	0		0
	Other Income <Corporate/Regional Office>	980191	0		0
		Trf. To EDC	**0**		**0**
	Income transferred to contract and consultancy expenses	Less :			
	RECEIPTS AND RECOVERIES (DEBIT)	980208	0		0
	RECEIPTS AND RECOVERIES	980306	0		0
	Other Income <Corporate/Regional Office>	980601	0		0
		Trf. To Consultanc	**0**		**0**
	Income transferred to Advance Deposit from Client/Contractees and against Deposit Works				
	TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIEN	980704	0		0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0		0
		Trf. To Deposit Wor	**0**		**0**
	REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR				
	Employee Remuneration & Benefits- Regulated Assest	870101	**0**		**0**
	Generation, Adm & Other exps - Regulated Assest	870102	**0**		**0**
	Provisions - Regulated Assest	870103	**0**		**0**
	Depreciation- Regulated Assest	870104	**0**		**0**
	Finance Cost -Regulated Assest	870105	**0**		**0**
	Prior Period Items (Net) - Regulated Assest	870106	**0**		**0**
	Other Income - Regulated Assest	870100	**0**		**0**
			0		**0**
NOTE NO. 22	**GENERATION AND ADMINISTRATION EXPENSES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Water Usage Charges	**920111**	0		0
		sub-total	**0**		**0**
	Consumption of stores and spare parts				
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEN	920101	0		0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920102	5154641		3484815
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920103	0		0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920104	2230016		1713172
		sub-total	**7384657**		**5197987**
	Repair and maintenance				
	Building				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT B	920201	0		0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER	920202	3605856		1450754
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDI	920203	0		0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIV	920204	0		2533
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINI	920205	1553062		1273
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFI	920206	0		16503
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BU	920210	270626		1467455
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDEI	920211	7484340		4943604
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDIN	920212	15306		8079
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDIN	920213	269219		2551193
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920214	655096		846144
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	0		691846
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	6057577		4461346
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	0		1747205
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	0		0
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	979437		5807
		sub-total	**20890519**		**18193742**
	Machinery				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POV	920401	28039		541993
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-M	920402	15973504		10380391
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PL	920403	99092		127522
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER F	920404	148387		1828728
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920405	2511890		2846409

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	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPI	920406	833139		1584018
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION	920501	87466		24785
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTF	920502	2301521		2287334
	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLAN	920503	122045		0
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND M	920810	0		0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLAN	920811	969929		6019937
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHI	920812	0		0
		sub-total	**23075012**		**25641117**
	Others				
	DESILTATION EXPENSES	920301	188765		478054
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESE	920304	48307		3951244
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AI	920305	21309617		8211214
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	170360		45010
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHA	920307	0		0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO	920308	5187141		5345618
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL	920309	647753		858955
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULA	920310	0		0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER	920311	0		0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING S	920312	0		0
	Repair and Maintenance DG Set-Other than Residential	920601	136796		70350
	REPAIR AND MAINTENANCE DG SET-Residential	920602	13258		0
	REPAIR AND MAINTENANCE-COMPUTERS	920604	137457		48759
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERV	920605	34728		192884
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	3400692		3008512
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	12919883		7330909
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES,	920701	5607909		158431
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, I	920702	9786772		3527168
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULV	920703	0		0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	149987		182992
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY	920711	8150		0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	212584		25130
	Repair and Maintenance-materials consumed-Light Vehicles other th	920713	0		19235
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT V	920714	0		10714
	Repair and Maintenance-other expenses-Light Vehicles other than Ca	920715	0		15875
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	420291		174840
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	0		0
	REPAIR AND MAINTENANCE- OTHERS	920731	2365142		3146163
	Repair and Maintenance-materials consumed- Car/Jeep	920732	22067		13692
	Repair and Maintenance-other expenses-Car/Jeep	920733	31245		10963
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTE	920801	0		0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATIN	920802	0		0
	SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	920803	0		0
	SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0		0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	1663866		684719
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0		0
		sub-total	**64462770**		**37511431**

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	Direct Expebditure on Contract, Project Management and Consultancy Works				
	DIRECT EXPENSES-CONTRACTORS	960101	0		0
	DIRECT EXPENSES-MATERIALS	960102	0		0
	DIRECT EXPENSES-SUPPLIES	960103	0		0
	DIRECT EXPENSES-LABOUR	960104	0		0
	DIRECT EXPENSES-HIRE CHARGES	960105	0		0
	DIRECT EXPENSES-MATERIAL	960201	0		0
	DIRECT EXPENSES-SUPPLIES	960202	0		0
	DIRECT EXPENSES-LABOUR	960203	0		0
	DIRECT EXPENSES-OTHERS	960204	0		0
		sub-total	**0**		**0**
	Miscellaneous operational expenses				
	Rent				
	RENT OFFICE	921101	0		0
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	0		0
	RENT RESIDENTIAL	921103	0		0
	RENT-LAND /LEASE RENTAL	921104	0		0
	Hiring of Vehicles other than Car/Jeep	921105	0		250509
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0		0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0		0
	Hiring of Vehicles-Car/Jeep	921108	4564028		4629463
	Hiring of Aircraft/Helicopter	921109	0		0
		sub-total	**4564028**		**4879972**
	Rates and taxes				
	RATES AND TAXES-VEHICLES	921201	92927		81954
	RATES AND TAXES-BUILDINGS	921202	0		0
	RATES AND TAXES-OTHERS	921204	10339		27600
	EXCISE DUTY ON ELECTRICITY	921208	0		0
	ELECTRICITY DUTY/CESS	921209	0		0
	FEES PAID TO REGISTRAR OF COMPANIES	921212	0		0
	MUNICIPAL TAXES	921213	0		0
	SALES TAX ON ROYALTY	921215	0		0
	ELECTRICITY CESS	921219	0		0
	OTHER TAXES /DUTIES	921220	0		0
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0		0
	WEALTH TAX	970503	0		0
		sub-total	**103266**		**109554**
	Insurance				
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0		0
	Insurance premium of Vehicles other than Car/Jeep	921312	133611		178068
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	648135		0
	Insurance premium of Vehicles-Car/Jeep	921314	9585		7402
	INSURANCE- FIDELITY	921315	854		854
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	3785		3730
	INSURANCE-TRANSIT INSURANCE	921317	419699		40871
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0		0
	INSURANCE -STAFF LOANS	921319	0		0
	INSURANCE- INDL. ALL RISK	921320	20466463		15093381
	INSURANCE- OTHERS	921325	0		4896
		sub-total	**21682132**		**15329202**
	Utilization of Self Insurance Fund	921801	0		933212
	Security expenses				
	Security Expenses -CISF-Residential	921401	0		0
	Security Expenses -Others-Residential	921402	0		0
	Security Expenses -CISF-Other than Residential	921403	0		0
	Security Expenses -Others-Other than Residential	921404	26127429		23784631
		sub-total	**26127429**		**23784631**
	Electricity Charges				
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0		0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0		0

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	ELECTRICITY EXPENSES-OFFICE	921506	10000		7000
	Electricity Expenses-Residential	921507	0		0
	Electricity Expenses – Other than Office & Residential	921510	0		0
	WHEELING CHARGES PAID	921511	0		0
		sub-total	**10000**		**7000**
	Travelling and Conveyance				
	CONVEYANCE EXPENSES -Other than training	921601	194967		268933
	INLAND TRAVEL	921602	1196253		1223615
	INLAND TRAVEL-TRAINING	921603	394144		206161
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0		0
	FOREIGN TRAVEL	921605	0		0
	FOREIGN TRAVEL -TRAINING	921606	0		0
	Inland Travel-Conference	921607	0		0
	Foreign Travel-Conference	921608	0		0
	Inland Travelling Expenses - Directors	921610	0		0
	TRANSFER TA EXPENSES	921611	558068		584528
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1860963		2675717
	Daily Allowance / Boarding & Lodging Charges- Training	921613	420705		0
	Conveyance Expenses - Training	921614	32480		0
	Foreign Travel Expenses - Directors	921615	0		0
		sub-total	**4657580**		**4958954**
	Expenses on Vehicles				
	POL EXPENSE ON CARS/ JEEPS	921701	255217		259467
	POL EXPENSE ON TRANSPORT VEHICLE	921702	3125517		3712560
	POL EXPENSE ON HEAVY VEHICLE	921703	1323188		1656324
	POL ON OTHERS	921707	264736		446314
		sub-total	**4968658**		**6074665**
	Telephone, telex and postage				
	TELEX AND POSTAGE	922001	44854		35173
	TELEGRAM AND WIRELESS CHARGES	922002	0		0
	COURIER CHARGES	922003	0		360
	TELEPHONE CHARGES	922004	699176		533307
	SATELLITE COMMUNICATION EXPENSES	922006	2228285		2646492
	EMAIL/INTERNET EXPENSES	922007	1102049		279093
	OTHER COMMUNICATION EXPENSES	922010	15650		947934
		sub-total	**4090014**		**4442359**
	Advertisement and publicity				
	ADVERTISEMENT RECRUITMENT	922101	0		0
	ADVERTISEMENT TENDERS	922102	476374		322747
	PUBLICITY NEWSPAPERS	922103	30000		50000
	PUBLICITY JOURNALS	922104	0		0
	PUBLICITY SOUVENIRS	922105	0		0
	CONFERENCE EXPENSES	922106	0		0
	EXHIBITIONS EXPENSES	922107	0		0
	MISC. PUBLIC RELATION	922108	153324		61265
	PHOTOGRAPHIC MATERIAL	922109	0		0
	MOVIE MAKING	922110	0		0
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0		0
	STATUTORY PRESS ADVERTISEMENT	922112	0		0
	Sponsorship expenses on Sports Events	922113	0		39326
	Sponsorship expenses on events other than Sports-Government Ager	922114	0		11236
	Sponsorship expenses on events other than Sports-Others	922115	0		10000
	ADVERTISEMENT OTHERS	922120	105000		10000
		sub-total	**764698**		**504574**
	Entertainment and hospitality expenses				
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN F	922201	0		0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN IN	922202	0		0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREI	922203	0		0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAI	922204	11500		11837
		sub-total	**11500**		**11837**
	Donation				
	CONTRIBUTION TO PM'S RELIEF FUND	922301	0		0
	OTHER CONTRIBUTION TO DONATION	922302	0		0
		sub-total	**0**		**0**

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Printing and stationery				
PRINTING AND STATIONERY	922401	312869		571077
PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIA	922402	0		0
REPORT PREPARATION-CD/FLOPPIES	922403	0		0
PRINTING AND BINDING OF REPORT	922404	0		0
COMPUTER STATIONERY	922405	24129		0
COMPUTER CONSUMABLES	922406	190537		450728
PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF D	922407	0		0
	sub-total	**527535**		**1021805**
Books and periodicals				
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0		0
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	29543		30796
	sub-total	**29543**		**30796**
Consultancy charges				
-Indigenous				
LEGAL EXPENSES	922601	0		169103
PAYMENT TO CONSULTANTS	922602	1597438		2290201
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWING	922606	0		0
PAYMENT TO INTERNAL AUDITORS	922608	293866		110545
OTHER CHARGES	922615	782507		0
	sub-total	**2673811**		**2569849**
-Foreign				
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0		0
INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0		0
	sub-total	**0**		**0**
Expenditure on compensatory afforestation/ catchment area treatment				
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	923901	**0**		**0**
Expenditure on land not belonging to corporation				
Expenditure on land not belonging to corporation	923902	**1685717**		**446888**
Losses out of self insurance claims (upto excess clause)	**921802**	0		10000000
Loss on assets				
LOSS ON SALE OF ASSET	923701	256633		0
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURP	923720	0		248009
NORMAL LOSS ON STORE & INVENTORIES	923401	0		0
STORE WRITTEN OFF	950901	0		33987
BAD DEBTS WRITTEN OFF	950903	0		0
BAD ADVANCES WRITTEN OFF	950904	0		0
BAD CLAIMS WRITTEN OFF	950905	0		0
FIXED ASSETS WRITTEN OFF	950906	496393		0
PROJECT EXPENSES WRITTEN OFF	950908	**0**		**0**
PRELIMINARY EXPENSES WRITTEN OFF	955101	**0**		**0**
DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	**0**		**0**
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0		0
DPR EXPENSES WRITTEN OFF	955302	0		0
	sub-total	**753026**		**281996**
Interest payment on court/arbitration cases				
Interest Payment on Court/Arbitration Cases	922801	0		0
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM E	922802	0		0
Interest -	922803	0		0
	sub-total	**0**		**0**
Interest to beneficiary states				
INTEREST TO BENEFICIARY STATES	941601	877661		0
INTEREST ON UI CHARGES PAYABLE	941602	0		0
	sub-total	**877661**		**0**

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	Rebate to customers				
	REBATE TO CUSTOMERS	941101	1994848		6142969
	INCENTIVE TO BENEFICIARY STATES	941102	0		0
		sub-total	**1994848**		**6142969**
	COMMUNITY DEVELOPMENT EXPENSES	925101	0		0
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0		0
	CSR & SD - Health Care and Sanitation Expenditure	925103	797493		397746
	CSR & SD - Education & Skill Development	925104	197880		650380
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0		0
	CSR & SD - Enviornment Expenditure	925106	0		0
	CSR & SD - Art & Curlture Expenditure	925107	0		0
	CSR & SD - Ex-Arm Forces	925108	0		0
	CSR & SD - Sports	925109	0		0
	CSR & SD - National Welfare Fund	925110	0		0
	CSR & SD - Fund for Technology & Research	925111	0		0
	CSR & SD - Rurla Development Expenditure	925112	0		3870732
	CSR & SD - Capacity Building	925113	0		0
	CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0		0
	COMMUNITY DEVELOPMENT EXPENSES	925003	0		0
		sub-total	**995373**		**4918858**
	Expenditure on Self Generated CERS/VERS	**924101**	0		0
	Other general expenses				
	OTHER PAYMENTS	922702	0		0
	RECRUITMENT EXPENSES	925002	0		0
	SCHOLARSHIPS	925010	0		0
	TRAINING EXPENSES	925011	1272214		2424789
	EXPENSES ON INTERNAL EXAMINATION	925014	0		0
	Gifts to Others	925016	0		0
	Participation Fee - Conference/Training	925017	0		16292
	Festival Celebration Expenses - other than Independence/Republic Da	925018	41991		99020
	Independence/Republic Day Celebration expenses	925019	41936		47366
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	0		0
	Expenditure on Food/Beverages - in house training/temporary trainin	925023	120570		173755
	Freight and Incidental expenses on Inventory Balances Written Off	925026	0		0
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	2563961		5154226
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0		0
	OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	0		0
	Briefcase Reimbursement	925031	5000		0
	Operational / Running Expenses of Hospital	925032	1982848		0
	COMPENSATION PAID TO LAND EVACUATIES	922701	0		0
	Operating Expenses of DG Set-Other than Residential	925001	0		151656
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0		0
	HORTICULTURE EXPENSES	925005	1702626		1612153
	Operational/Running Expenses of Kendriya Vidyalay	925006	0		119459
	Operational/Running Expenses of Other Schools	925007	25064658		21424167
	TENDER EXPENSES	925008	0		0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	0		0
	WATER CHARGES	925012	0		0
	EXPENSES ON DEPARTMENTAL MEETING	925013	30345		27285
	CONSUMPTION OF LOOSE TOOLS	925015	226		162327
	MISCELLANEOUS EXPENSES	925020	718911		1171765
	Share of Beneficiaries in Regulated Power	925024	0		0
	OPERATING EXPENSES OF DG SET - Residential	925025	0		0
	PRELIMINARY EXPENSES	710101	0		0
	OTHER DEFERRED REVENUE EXPENDITURE	710201	0		0
	IPO/ BUY BACK- Expenses				
	IPO/ BUY BACK- FILING FEES	925201	0		0
	IPO/ BUY BACK-LEGAL EXPENSES	925202	0		0
	IPO/ BUY BACK-LISTING FEES	925203	0		0
	IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0		0

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	IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0		0
	IPO/ BUY BACK-PRINTING & STATIONARY	925206	0		0
	IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING	925207	0		0
	IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy Back	925208	0		0
	IPO/ BUY BACK-AUDIT FEE	925209	0		0
	IPO/ BUY BACK- POSTAGE	925210	0		0
	Post Share Issue Expenses				
	SHARE ISSUE EXPENSES WRITTEN OFF	941901	0		0
	SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0		0
	DEPOSITARY EXPENSES	941903	0		0
	EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0		0
	SHARE ISSUE EXPENSES				
	Filing Fees	710401	0		0
	Legal Expenses	710402	0		0
	Listing Fees	710403	0		0
	Lead Manager Fees & Expenses	710404	0		0
	Registrar's Expenses	710405	0		0
	Printing & Stationary	710406	0		0
	Advertisement/Publicity & Marketing Expenses	710407	0		0
	Other Miscellaneous IPO Expenses	710408	0		0
	Audit Fee	710409	0		0
		sub-total	**33545286**		**32584260**
	Exchange rate variation (Debit)				
	EXCHANGE RATE VARIATION (LOSS)	923801	0		0
	ERV (LOSS) ALLOCATED TO UNITS	980514	0		0
		sub-total	**0**		**0**
	Auditors remuneration				
	STATUTORY AUDIT FEES	923101	0		0
	TAX AUDIT FEES	923102	0		0
	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0		0
	PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATTERS	923104	0		0
	PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVICES	923105	0		0
	OTHER MATTERS	923106	0		238399
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0		0
	COST AUDIT FEES	923108	69729		70537
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	11231		10232
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0		0
		sub-total	**80960**		**319168**
	Director expenses				
	DIRECTORS SITTING FEES	923001	0		0
	Research and development expenses				
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0		0
	EXP. ON REGULATED POWER	925029	1714953		10964516
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-1714953		-10964516
		Total	**0**		**0**
	CO/ Regional Office Allocation to Units				
	Generation, Administration and Other Expenses <Corporate/Regional	**929999**	6420953		8411424
	Generation, Administration and Other Expenses <PID>	**929995**	4770		0
	Generation, Administration and Other Expenses <Corporate/Regional	**980403**	0		0
		Total (Generation & Adm	**6425723**		**8411424**
	Diminution in value of stores and spares				
	PROVISION FOR OBSOLESCENCE IN STORES	923303	0		0
	PROVISION FOR OTHER LOSSES OF STORES	923304	31868		0
		sub-total	**31868**		**0**
	CO/ Regional Office Allocation to Units				
	Provisions <Corporate/Regional Office>	959999	0		2030
	Provisions <PID>	959995	0		0
	Provisions <Corporate/Regional Office>	980407	0		0
		Allocated to Units	**0**		**2030**
NOTE NO. 23	0				

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	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACT	900111	29647205		22774234
	DEARNESS ALLOWANCE (EXEC)	900112	30182326		20283918
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0		0
	HOUSE RENT ALLOWANCE (EXEC)	900114	419499		496906
	INCENTIVE (EXEC)	900115	325		0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2860227		1958229
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0		0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	246730		157210
	NEWS PAPER ALLOWANCE(EXEC)	900119	0		0
	HINDI ALLOWANCE (EXEC)	900120	0		0
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0		0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0		0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	3390632		2579520
	TRANSPORT ALLOWANCE (EXEC)	900124	0		0
	ELECTRICITY SUBSIDY (EXEC)	900125	0		0
	CANTEEN SUBSIDY (EXEC)	900126	0		0
	HONORARIUM (EXEC)	900127	1400		0
	Earned Leave Encashment (Executive)	900128	1115672		701873
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	9165302		7042972
	WASHING ALLOWANCE (EXEC)	900130	0		0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	3426456		1446022
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	2039235		1697136
	Casual/Optional Leave Encashment (Executive)	900133	0		0
	HPL Encashment (Executive)	900134	0		0
	OTHER ALLOWANCE (EXEC)	900135	0		262101
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (	900136	0		0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOF	900140	1744955		8506757
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	1772205		7797796
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0		0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	0		200304
	INCENTIVE (SUPERVISOR)	900144	0		0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	168963		755340
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0		0
	WASHING ALLOW (SUPERVISOR)	900147	0		0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	13300		51050
	Earned Leave Encashment (Supervisor)	900158	288963		653630
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	337319		1609474
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	202477		494193
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	22800		196902
	Casual/Optional Leave Encashment (Supervisor)	900162	0		0
	HPL Encashment (Supervisor)	900163	54400		390175
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (	900164	0		0
	OTHER ALLOWANCE (SUPERVISOR)	900165	0		0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	27975875		29722665
	DEARNESS ALLOWANCE (WORKMEN)	900167	28408231		26936429
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0		0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	502553		573395
	INCENTIVE (WORKMEN)	900170	0		0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	2703547		2860598
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0		0
	WASHING ALLOW (WORKMEN)	900173	0		0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	542273		722463
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	0		0
	HINDI ALLOWANCE (WORKMEN)	900176	3000		3000
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0		0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKME	900178	0		0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0		0
	TRANSPORT ALLOWANCE (WORKMEN)	900180	0		0
	ELECTRICITY SUBSIDY (WORKMEN)	900181	0		0
	CANTEEN SUBSIDY (WORKMEN)	900182	0		0
	HONORARIUM (WORKMEN)	900183	0		0
	Earned Leave Encashment (Workmen)	900184	4823683		3869011

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	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	6871798		6463737
	OTHER ALLOWANCE (WORKMEN)	900186	0		0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	3147076		1841337
	CASH HANDLING ALLOWANCES	900188	0		0
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	131575		130466
	Casual/Optional Leave Encashment (Workmen)	900190	0		0
	HPL Encashment (Workmen)	900191	583577		1491428
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC -	900192	0		0
	WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0		0
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	2942034		5029326
	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		739651
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal V	900626	963164		757572
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowan	900627	1618106		1160765
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	337858		371304
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allov	900629	615526		425428
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport All	900630	1522205		1178112
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	598351		479674
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenar	900632	662662		494382
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	594507		491960
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	421429		276455
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional L	900635	754803		526295
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	535053		488111
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	519842		442434
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowanc	900638	813957		576777
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowanc	900639	150215		110509
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	167073		144503
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	2715831		2008920
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	486673		451068
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWA	900651	37644		179020
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOV	900652	33226		262987
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALL	900653	22086		193747
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMEN	900654	65293		281063
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	125037		771774
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRAT	900656	38128		234855
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	13248		90773
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVA	900658	26505		190702
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOW	900659	40909		261765
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & I	900660	20461		124086
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWA	900661	19978		214366
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATI	900662	137493		529165
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	137493		169865
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWA	900664	12927		88098
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	47912		199854
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTEN	900666	12411		54368
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLO	900667	0		52468
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWAN	900676	1020513		1090189
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOW	900677	634120		692834
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLO	900678	667107		690123
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT	900679	679873		755922
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	1889127		1992554
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATI	900681	1079003		1131163
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	279959		292712
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVAT	900683	440374		470462
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWA	900684	373676		380868
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & M	900685	183583		181372
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWAN	900686	1060363		1076986
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATIO	900687	1812058		1919283
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1468349		1538590
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWAN	900689	56556		55222
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	581430		645821

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	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTEN.	900691	293687		310163
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOV	900692	182723		201819
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0		0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	2342		0
		sub-total	**192708462**		**188148556**
	Gratuity and contribution to provident fund (including administration fees)				
	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0		0
	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (DIRECTOR)	900202	0		0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900203	0		0
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	6148387		4458062
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	896250		541315
	Company's Contribution to PF on Leave Encashment (Executive)	900213	46077		0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900214	8109506		5771096
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	379497		1698029
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISO	900241	35000		231637
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0		0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(S	900243	484258		2265550
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	5687263		5897714
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	986250		815711
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0		0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900253	7681278		7711901
	PF ADMINISTRATION CHARGES	900261	194177		222115
	EQUITY DEPOSIT LINKED INSURANCE	900262	1482		1130
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0		0
	EPS ADMINISTRATION CHARGES	900265	0		0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	1343568		1443707
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATI(	900267	0		0
		sub-total	**31992993**		**31057967**
	Staff welfare expenses				
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0		0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	0		0
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	860696		686510
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	2147070		1810108
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	4017167		3296547
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	85627		38696
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE	900415	10926		14466
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0		0
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAX	900417	30000		38294
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXA	900418	0		0
	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		0
	EX-GRATIA PAYMENT	900423	0		0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	0		0
	LUNCH AND TEA SUBSIDY	900425	0		0
	Baggage Allowance on Retirement	900426	0		0
	AWARDS TO EMPLOYEES	900427	0		0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	119200		95400
	TRANSPORT FACILITY	900429	0		0
	COST OF MEDICINE/APPLIANCES ETC.	900430	1695487		1477079
	Rebate of additional interest on HBA	900446	11936		0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXEC	900447	396827		287500
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPE	900448	19550		118150
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WOR	900449	354750		384375
	OTHER EXPENSES	900450	0		5603
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROV	900451	6941171		6446018
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PRO	900452	0		2350
	Memento	900453	0		0
	Memento - Actuarial	900454	0		-24758
		sub-total	**16690407**		**14676338**
	Leave Salary & Pension Contribution				
	Leave Salary & Pension Contribution	**900501**	0		0

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	Depreciation <Corporate/Regional Office>	939999	1388266		1408956
	Depreciation <PID>	939995	138497		0
	Depreciation <Corporate/Regional Office>	980404	0		0
		Allocated to units	**1526763**		**1408956**
		Total (Depreciatior	**123311539**		**123487846**
	Depreciation transferred to EDC/ Units				
	DEPRECIATION DURING CONSTRUCTION	980160	0		0
	Depreciation <Corporate/Regional Office>	980194	0		0
		Transfer to EDC	**0**		**0**
	Depreciation transferred to contract and consultancy expenses				
	DEPRECIATION	980206	0		0
	DEPRECIATION	980305	0		0
	Depreciation <Corporate/Regional Office>	980604	0		0
		Transfer to Contract & Cor	**0**		**0**
	Depreciation transferred to deposit works				
	Depreciation- Recoverable from Deposit Works	980703	**0**		**0**
NOTE NO. 26	**PRIOR PERIOD EXPENDITURE**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Income				
	PRIOR PERIOD INCOME-SALE OF POWER	860101	1294507		0
		Total (Prior Period Inc	**1294507**		**0**
	Expenditure				
	OTHERS	950450	155208		0
		Total (Prior Period Expen	**155208**		**0**
	CO/ Regional Office Allocation to Units				
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	10601		148
	Prior Period Adjustments (Net) <PID>	959994	0		0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0		0
		Allocated to Units	**10601**		**148**
		Prior Period (Net)			
NOTE NO. 27	**Tax Expenses**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Current Tax				
	DETIALS OF EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
0	**EXPEND. DURING CONSTRUCTION**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**

NHPC LIMITED FARIDABAD

	CO/ Regional Office/PID Allocation to Units				
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	28787276		26553247
	Employees' Remuneration and Benefits <PID>	909995	909298		0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0		0
		Total	**29696574**		**26553247**
	Total (Employee Remuneration and Benefits)				
NOTE NO. 24	**FINANCE CHARGES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Other finance charges				
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	19884		33167
		sub-total	**19884**		**33167**
	CO/ Regional Office Allocation to Units				
	Interest and Finance Charges <Corporate/Regional Office>	949999	2211		3576
		Allocated to Units	**2211**		**3576**
	Total (Interest and Finance charges)				
NOTE NO. 25	**DEPRECIATION**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	DEPRECIATION				
	LAND- LEASE HOLD	930121	0		0
	LAND/RIGHT TO USE	930122	0		0
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	2038410		2038403
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	8401723		8401720
	BUILDING CONTAINING WORKSHOP	930302	2700		2700
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	7111		7109
	OFFICE BUILDINGS-PERMANENT	930304	261407		261413
	OFFICE BUILDINGS-TEMPORARY	930305	0		0
	STORES AND GODOWN BUILDINGS	930306	193886		168583
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL,	930321	2425310		2377221
	RAILWAY SIDINGS	930501	0		0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROME	930601	72358573		72332994
	GENERATING PLANT AND MACHINERY	930701	24715507		24272859
	PLANT AND MACHINERY-SUB STATION	930801	6206937		6009371
	TRANSMISSION LINES	930901	202925		202920
	PLANT AND MACHINERY-OTHERS	931001	97321		97329
	CONSTRUCTION PLANT AND EQUIPMENT	931101	1386139		1935767
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	255726		21702
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	111984		111984
	POWER SUPPLY SYSTEM-POWER PLANT	931401	63048		63048
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	900		900
	Vehicles other than Motor Car/Jeep	931501	249560		196987
	Motor Car/Jeep	931502	10758		10761
	AIRCRAFT/BOATS	931601	0		0
	FURNITURE, FIXTURES AND EQUIPMENT	931701	385100		354690
	COMPUTERS	931801	760047		1648860
	COMMUNICATION EQUIPMENTS	931901	411590		503603
	OFFICE EQUIPMENTS	932001	222635		203916
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AN	932101	0		0
	AMORTISATION OF INTANGIBLE ASSETS	932201	141209		236497
	OTHER ASSETS	932501	245345		255985
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0		0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	628925		166246
		Depreciation for the	**121784776**		**122078890**
	Depreciation adjustment of account of FERV	939001	0		0
	CO/ Regional Office Allocation to Units				

NHPC LIMITED FARIDABAD

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BALANCE SHEET

AS ON 31ST MARCH, 2017

NHPC LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)

RANGIT POWER STATION

NHPC LIMITED
FARIDABAD

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Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Rangit Power Station for the year 2016-17 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	Title deed of freehold Land for 0.09 hectare valuing Rs.127728/- is not available.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	Nil
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not Applicable.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NHPC LIMITED

Name of the Unit : RANGIT POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2017

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
ASSETS				
(1) NON-CURRENT ASSETS				
a) Property Plant & Equipment	2.1	2,682,622,708	2,787,725,404	2,876,101,018
b) Capital Work In Progress	2.2	1,731,289	1,457,279	631,230
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	185,256	25,603	166,812
e) **Financial Assets**				
i) Investments	3.1	-	-	-
ii) Loans	3.2	-	21,149,022	25,307,224
iii) Others	3.3	-	-	-
f) Other Non Current Assets	4	-	210,642	135,000
(2) CURRENT ASSETS				
a) Inventories	5	39,344,469	36,712,375	57,373,042
b) **Financial Assets**				
i) Investments	6	-	-	-
ii) Trade Receivables	7	-	-	-
iii) Cash & Cash Equivalents	8	316,789	113,779	209,390
iv) Bank balances	9	-	-	-
v) Loans	10	-	9,072,690	9,216,081
vi) Others	11	906,524	101,678	17,118
c) Current Tax Assets (Net)	12	-	-	-
d) Other Current Assets	13	11,077,489	9,899,692	18,063,353
TOTAL ASSETS		**2,736,184,524**	**2,866,468,164**	**2,987,[illegible]**
(3) Regulatory Deferral Account Debit Balances	14	-	-	-
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**2,736,184,524**	**2,866,468,164**	**2,987,220,268**
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15.1	-	-	-
(b) Other Equity	15.2	464,428,448	683,675,180	394,760,251
(2) LIABILITIES				
NON-CURRENT LIABILITIES				
a) **Financial Liabilities**				
i) Borrowings	16.1	-	-	-
ii) Trade Payables				
Total outstanding dues of micro enterprises and small enterprises				
Total outstanding dues of Creditors other than micro enterprises and small enterprises				
iii) Other financial liabilities	16.2	333,973	409,649	389,101
b) Provisions	17	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-
d) Other non-current Liabilities	19	558,110,000	590,940,000	623,770,000
(3) CURRENT LIABILITIES				
a) **Financial Liabilities**				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		5,735,612	-	
Total outstanding dues of Creditors other than micro enterprises and small enterprises		37,154,037	32,590,725	34,214,418
ii) Other financial liabilities	20.2	9,017,508	10,436,207	10,671,689
b) Other Current Liabilities	21	35,398,163	34,472,725	34,954,094
c) Provisions	22	35,175,561	19,108,707	15,072,428
d) Current Tax Liabilities (Net)	23	-	-	-
(4) FUND FROM C.O.	15.3	1,590,831,222	1,494,834,971	1,873,388,287
TOTAL EQUITY & LIABILITIES		**2,736,184,524**	**2,866,468,164**	**2,987,220,268**
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

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

For Ray & Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay
(Asish Kumar Mukhopadhyay)
Partner
M.No.056359

Place: RO-Siliguri.
Date: 25th April 2017.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

(D Jagadish)
Manager(Finance)

(Sahadev Khatua)
Chief Engineer-I/c

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NHPC LIMITED

Name of the Unit : RANGIT POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2017

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2017	For the Year ended 31st March, 2016
INCOME			
i) Revenue from Operations	24	1,145,988,445	1,289,594,374
ii) Other Income	25	18,602,765	22,768,524
TOTAL INCOME		**1,164,591,210**	**1,312,362,898**
EXPENSES			
i) Generation and Other Expenses	26	255,123,395	226,823,071
ii) Employee Benefits Expense	27	319,974,467	278,748,440
iii) Finance Cost	28	94,905	70,558
iv) Depreciation & Amortization Expense	29	126,887,358	124,215,391
TOTAL EXPENSES		**702,080,125**	**629,857,460**
Profit before Exceptional items,Rate Regulated Activities and Tax		**462,511,085**	**682,505,438**
Exceptional items		-	-
PROFIT BEFORE TAX		**462,511,085**	**682,505,438**
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		**462,511,085**	**682,505,438**
Movement in Regulatory Deferral Account Balances	31	-	-
Impact of Tax on Regulatory Deferral Accounts		-	-
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**462,511,085**	**682,505,438**
Profit for the year from continuing operations (A)		**462,511,085**	**682,505,438**
Profit from discontined operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME			
(i) Items that will not be reclassified to profit or loss			
- Remeasurements of the defined benefit plans		(3,269,391)	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-
- Equity Investment		-	-
Less: Income Tax on Equity Investment		-	-
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Other Comprehensive Income (B)=(I+Ii)		**(3,269,391)**	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		**459,241,694**	**682,505,438**
Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)			
Basic & Diluted			
Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)			
Basic & Diluted			
Significant Accounting Policies	1		
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32		
Disclosure on Financial Instruments and Risk Management	33		
Other Explanatory Notes to Accounts	34		
Disclosure on First time adoption of IND AS	35		

Note 1 to 35 form integral part of the Accounts

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For Ray & Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No.056359

Place: RO-Siliguri.
Date: 25th April 2017.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

(D Jagadish)
Manager(Finance)

(Sahadev Khatua)
Chief Engineer-I/c

NHPC LIMITED FARIDABAD

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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.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

c) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under "Expenditure Attributable to Construction" and carried under "Capital Work in Progress" and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to Profit or Loss.

3.0 Investment Property

Upto March 31, 2015, Investment Property were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April1, 2015).

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are carried at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

Transfers to or from investment property is made when and only when there is a change in use.

4.0 Intangible Assets

a) Upto March 31, 2015, Intangible assets were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

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

e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.

b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress. Exchange differences on monetary items related to acquisition of fixed assets entered upto 31st March 2016 are adjusted to the carrying cost of fixed assets/ Capital Work-in-Progress for projects under construction.

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.

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8.0 Investments in subsidiaries and joint ventures

Investments in equity shares of subsidiaries and joint ventures are carried at cost.

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial assets or to exchange financial asset or

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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. Interest

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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 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

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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.

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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

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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 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

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

i) Dividend income is recognized when right to receive the same is established.

j) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

k) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

16.0 Employee Benefits

i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss or included in the carrying amount of an asset if another standard permits such inclusion in the periods during which services are rendered by

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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 project under survey & investigation, expenditure incurred thereon is charged to Statement of Profit and Loss in the year in which such decision is taken.

d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.

e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

Income tax expense comprises current and deferred tax. Tax is recognised in the profit or loss except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

a) Current tax

i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws enacted or substantively enacted at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).

ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and

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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

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.

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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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NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2017

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land – Freehold	33602683	0	0	0	0	0	33602683	0			0	33602683	33602683
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	66909195	0	0	0	0	0	66909195	26719015	2037817	0	28756832	38152363	40190180
iv)	Buildings	439109855	0	290412	0	0	0	439400267	194286828	11312606	0	205599434	233800833	244823027
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)	3094978992	0	0	0	0	0	3094978992	1431094888	72830051	-609753	1503315186	1591663806	1663884104
vii)	Generating Plant and machinery	1057631572	0	8754152	0	4041393	0	1062344331	470325258	27397497	-341322	497381433	564962898	587306314
viii)	Plant and machinery Sub station	339237384	0	459948	0	36485	0	339660847	188152596	6247336	-26238	194373694	145287153	151084788
ix)	Plant and machinery Transmission lines	8895085	0	0	0	0	0	8895085	3030552	204423	0	3234975	5660110	5864533
x)	Plant and machinery Others	4965406	0	404660	0	0	0	5370066	1973408	107244	0	2080652	3289414	2991998
xi)	Construction Equipment	33222585	0	0	0	11435	0	33211150	20245227	1461917	-11433	21695711	11515439	12977358
xii)	Water Supply System/Drainage and Sewerage	10831186	0	0	0	0	0	10831186	3408840	367418	0	3776258	7054928	7422346
xiii)	Electrical installations	1605116	0	0	0	0	0	1605116	249130	63768	0	312898	1292218	1355986
xiv)	Vehicles	7904614	0	3189607	0	741140	0	10353081	1875007	376486	-624676	1626817	8726264	6029607
xv)	Aircraft/ Boats	0	0	0	0	0	0	0	0	0	0	0	0	0
xvi)	Furniture and fixture	12284008	0	1027909	0	44042	0	13267875	3748269	427158	-44035	4131392	9136483	8535739
xvii)	Computers	13810130	0	1447635	0	121772	0	15135993	11807259	685760	-115683	12377336	2758657	2002871
xviii)	Communication Equipment	12790871	0	869868	0	14010	0	13646729	3679933	450708	-13995	4116646	9530083	9110938
xix)	Office Equipments	6962852	0	2539321	0	109428	0	9392745	1774907	389491	-75245	2089153	7303592	5187945
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	8698115	0	3855148	0	87505	0	12465758	3352395	317073	-87493	3581975	8883783	5345720
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4887438	0	39894	0	387937	0	4539395	4878171	46892	-387669	4537394	2001	9267
	Total	**5158327087**	**0**	**22878554**	**0**	**5595147**	**0**	**5175610494**	**2370601683**	**124723645**	**-2337542**	**2492987786**	**2682622708**	**2787725404**
	Previous year	5127084794	76155	42055680	140000	10422001	-327541	**5158327087**	2250983776	122382819	-2764912	2370601683	2787725404	2876101018

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. Nil (Previous year Rs. Nil) covering an area of Nil hectare (Previous year Nil hectare) and lease deeds in respect of leasehold land amounting to Rs. Nil (Previous year Rs. Nil) covering an area of Nil hectare (Previous year Nil hectare) are yet to be executed/passed.'

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	Nil	
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		
	-	-

NHPC LIMITED FARIDABAD

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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							0				0	0	0

Please check the figures mannually and make correction if required.

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

Please check the figures mannually and make correction if required. 0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land– Right to Use	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	1893488	553315	0	0	0	0	2446803	1867885	164162	229500	2261547	185256	25603
	Total	1893488	553315	0	0	0	0	2446803	1867885	164162	229500	2261547	185256	25603
	Previous year	3848220	0	71621	0	2026353		1893488	3681408	141209	-1954732	1867885	25603	166812

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2016

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	33602683	0	0	0	0	0	33602683	0			0	33602683	33602683
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	66909195	0	0	0	0	0	66909195	24680605	2038410	0	26719015	40190180	42228590
iv)	Buildings	438612518	0	497337	0	0	0	439109855	182994691	11292137	0	194286828	244823027	255617827
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)	3097950192	0	1600815	0	2500695	-2071320	3094978992	1358758070	72336818	0	1431094888	1663884104	1739192122
vii)	Generating Plant and machinery	1033193375	0	29925017	0	5486820	0	1057631572	446707903	25476514	-1859159	470325258	587306314	586485472
viii)	Plant and machinerySub station	334948627	0	4288757	0	0	0	339237384	181945659	6206937	0	188152596	151084788	153002968
ix)	Plant and machineryTransmission lines	8841678	0	0	0	0	53407	8895085	2827627	202925	0	3030552	5864533	6014051
x)	Plant and machinery Others	4965406	0	0	0	0	0	4965406	1876087	97321	0	1973408	2991998	3089319
xi)	Construction Equipment	31911294	0	401742	0	780823	1690372	33222585	18167528	1386139	691560	20245227	12977358	13743766
xii)	Water Supply System/Drainage and Sewerage	10545700	0	414347	0	128861	0	10831186	3169974	367710	-128844	3408840	7422346	7375726
xiii)	Electrical installations	1605116	0	0	0	0	0	1605116	185182	63948	0	249130	1355986	1419934
xiv)	Vehicles	7769171	0	857769	0	722326	0	7904614	2241043	260318	-626354	1875007	6029607	5528128
xv)	Aircraft/ Boats	0	0	0	0	0	0	0	0	0	0	0	0	0
xvi)	Furniture and fixture	10976786	16200	1371955	75000	5933	0	12284008	3377454	385100	-14285	3748269	8535739	7599332
xvii)	Computers	13166567	59955	1201564	40000	577956	0	13810130	11642504	760047	-595292	11807259	2002871	1524063
xviii)	Communication Equipment	12790871	0	0	0	0	0	12790871	3268343	411590	0	3679933	9110938	9522528
xix)	Office Equipments	6127684	0	860168	25000	0	0	6962852	1566475	222635	-14203	1774907	5187945	4561209
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	8698115	0	0	0	0	0	8698115	3107050	245345	0	3352395	5345720	5591065
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4469816	0	636209	0	218587	0	4887438	4467581	628925	-218335	4878171	9267	2235
	Total	**5127084794**	**76155**	**42055680**	**140000**	**10422001**	**-327541**	**5158327087**	**2250983776**	**122382819**	**-2764912**	**2370601683**	**2787725404**	**2876101018**
	Previous year	5110872619	4955431	18405497	137140	7011613		5127084794	2132409376	121842393	-3267993	2250983776	2876101018	2978463243

Please check the figures mannually and make correction if required.

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. ..... (Previous year Rs. .....) covering an area of ..... hectare (Previous year ..... hectare) and lease deeds in respect of leasehold land amounting to Rs. ..... (Previous year Rs. .....) covering an area of ..... hectare (Previous year ..... hectare) are yet to be executed/passed.'

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	Nil	
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		
	-	-

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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	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	3848220	0	71621	0	2026353	0	1893488	3681408	141209	-1954732	1867885	25603	166812
	Total	3848220	0	71621	0	2026353	0	1893488	3681408	141209	-1954732	1867885	25603	166812
	Previous year	3834942	276115	76819		339656		3848220	3600498	236497	-155587	3681408	166812	234444

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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.)
	CONSTRUCTION OF TOILET FOR SCURITY CHECK POST AT DAM COMPLEX	410328	290412
1	630KVA TRANSFORMER,11/0.415KV,TWO WINDING, DYN11, MIEL MAKE	410703	622688
2	400KVA TRANSFORMER,11/0.415KV,TWO WINDING, DYN11, MIEL MAKE	410703	447933
3	COMMON METER READING INSTRUMENT(CMRI) COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC	410711	29583
4	COMMON METER READING INSTRUMENT(CMRI) COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC	410711	29583
5	65HP STAR DELTA STARTER PANEL,3PHASE,415V	410713	43476
6	65HP STAR DELTA STARTER PANEL,3PHASE,415V	410713	43476
7	35HP STAR DELTA STARTER PANEL,3PHASE,415V	410713	39357
8	35HP STAR DELTA STARTER PANEL,3PHASE,415V	410713	39357
9	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
10	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
11	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
12	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
13	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
14	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
15	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
16	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407

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18	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
19	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
20	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
21	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
22	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
23	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
24	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
25	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
26	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
27	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
28	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
29	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
30	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
31	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
32	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
33	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
34	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

35	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
36	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
37	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
38	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
39	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
40	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
41	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
42	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
43	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
44	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
45	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
46	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
47	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
48	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
49	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
50	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
51	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407

RAY & RAY CHARTERED ACCOUNTANTS Mahal Bhuvan Kolkata-91

NHPC LIMITED FARIDABAD

52	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
53	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
54	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
55	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
56	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
57	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
58	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
59	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
60	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
61	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
62	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
63	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
64	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
65	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
66	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
67	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
68	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6407
69	THRUST BEARING SPRING ASSLY., DRG. NO. 1-255-01-16-501	410714	1015901

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

70	GPALESS SURGE ARRESTER, 60 KV, 10 KA	410714	48058
71	GPALESS SURGE ARRESTER, 60 KV, 10 KA	410714	48058
72	GPALESS SURGE ARRESTER, 60 KV, 10 KA	410714	48058
73	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	30391
74	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	30391
75	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	30391
76	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	30391
77	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	30391
78	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	30391
79	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
80	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
81	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
82	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
83	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
84	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
85	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
86	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
87	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
88	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
89	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

90	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
91	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
92	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
93	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
94	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
95	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
96	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
97	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
98	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
99	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
100	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
101	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
102	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
103	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
104	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
105	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
106	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

107	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
108	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
109	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
110	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
111	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
112	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
113	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
114	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
115	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
116	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
117	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
118	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	410714	8448
119	AC PWR CONT(CONSISTS OF2 CONTACTORS):30A,415V~,MAIN CNTS:3,COIL V:220V- ,AXCNTS:4NO+4NC,:CN9070498014	410714	41723
120	AC PWR CONT(CONSISTS OF2 CONTACTORS):30A,415V~,MAIN CNTS:3,COIL V:220V- ,AXCNTS:4NO+4NC,:CN9070498014	410714	41723
121	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
122	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
123	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
124	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
125	UPPER STATIONARY LABYRINTH AS PER DRG	410714	110292

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

126	UPPER STATIONARY LABYRINTH AS PER DRG	410714	92718
127	UPPER STATIONARY LABYRINTH AS PER DRG	410714	92718
128	BOTTOM LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT PS	410714	126048
129	BOTTOM LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT PS	410714	126048
130	BOTTOM LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT PS	410714	126048
131	HS LUB UNIT/HS PUMP MOTOR SET,HP & LP FILT, RELIEF VALVE,PR GAUGE ACC, DN.0-255-05-16-502, IT NO. 20	410714	1491557
132	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	87567
133	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	100313
134	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99929
135	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99929
136	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	100313
137	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	100313
138	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	82416
139	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	82416
140	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	82416
141	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	97687
142	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	97687
143	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	61812
144	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	61812
145	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	61812
146	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
147	MODULE UN0098A-P (VERIABLE POWER SUPPLY MODULE AC/DC-DC CONVERTOR) MAKE BHEL, PART NO ED9090334114	410714	403307
148	MODULE KX9180A (AC/DC CONVERTOR POWER SUPPLY MODULE) MAKE BHEL, PART NO CN9090334009 (MAIN EXCITER)	410714	571883
149	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99929
150	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99929
151	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99929

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

152	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	87567
153	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
154	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
155	11KV INCOMER INDOOR PANEL WITH 11KV VCB, 800 AMP, 25 KA FOR 1 SEC COMPL. WITH ALL ACCESSORIES	410807	459948
156	AUTOMATIC WATER LEVEL RECORDER - MAKE- SYSTEL INDIA, MODEL NO. SI-AWL-030 SERIES	411001	346367
157	PROPELLER TYPE WATER CURRENT METER- MAKE- SYSTEL INDIA, MODEL NO. SI-WCM-004	411001	29147
158	PROPELLER TYPE WATER CURRENT METER- MAKE- SYSTEL INDIA, MODEL NO. SI-WCM-004	411001	29146
159	FIRE TENDER WITH ASSESSORIES, ASHOK LEYLAND 1616 IL CHASIS	411505	3189607
160	MAESTRO SIDE UNIT LHS, GODREJ MAKE	411701	33034
161	MAESTRO BOOK CASE GODREJ	411701	32609
162	MAESTRO MOBIL PEDESTEL GODREJ	411701	19046
163	GODREJ EXECUTIVE CHAIR, MONARCH 9N01	411701	29837
164	MAESTRO BOOK CASE GODREJ	411701	32609
165	MAESTRO MAIN DESK OXFORD CHERRY	411701	34549
166	MAESTRO JOINING TABLE RHS	411701	14999
167	SONY LED KLV 40R352D	411702	39000
168	QUEEN SIZE BED (1571*1998*930)	411707	30675
169	KING SIZE BED, ESTILO 30658	411707	27721
170	KING SIZE BED, ESTILO 30658	411707	27721
171	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
172	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
173	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
174	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
175	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
176	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
177	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
178	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
179	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
180	SIKKIM TRADIITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	411707	7500
181	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	411707	7536
182	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	411707	7536

RAY & RAY Webel Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDAB

183	DAMRO MONARCH BED SIDE TABLE (SIZE-46X40X53CM)	411707	2842
184	DAMRO MONARCH BED SIDE TABLE (SIZE-46X40X53CM)	411707	2842
185	DAMRO MONARCH BED SIDE TABLE (SIZE-46X40X53CM)	411707	2842
186	DAMRO MONARCH BED SIDE TABLE (SIZE-46X40X53CM)	411707	2842
187	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	411707	7536
188	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	411707	7536
189	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	411707	7536
190	DAMRO MONARCH 3 DOOR WARDROBE (SIZE-172X60X198CM)	411707	36458
191	DAMRO MONARCH 3 DOOR WARDROBE (SIZE-172X60X198CM)	411707	36458
192	DAMRO MONARCH 3 DOOR WARDROBE (SIZE-172X60X198CM)	411707	36458
193	DAMRO MONARCH 3 DOOR WARDROBE (SIZE-172X60X198CM)	411707	36458
194	DAMRO VISITOR /STUDY CHAIR OCV 028	411707	5441
195	DAMRO VISITOR /STUDY CHAIR OCV 028	411707	5441
196	DAMRO VISITOR /STUDY CHAIR OCV 028	411707	5441
197	DAMRO VISITOR /STUDY CHAIR OCV 028	411707	5441
198	DAMRO VISITOR /STUDY CHAIR OCV 028	411707	5441
199	DAMRO VISITOR /STUDY CHAIR OCV 028	411707	5441
200	DAMRO VISITOR /STUDY CHAIR OCV 028	411707	5441
201	DAMRO MONARCH QUEEN BED (SIZE-198X152CM)	411707	24302
202	DAMRO MONARCH KING BED (SIZE-198X183CM)	411707	28075
203	DAMRO MONARCH KING BED (SIZE-198X183CM)	411707	28075
204	DAMRO MONARCH QUEEN BED (SIZE-198X152CM)	411707	24302
205	MIXER GRINDER	411707	3818
206	MIXER GRINDER	411707	3818
207	MIXER GRINDER	411707	3818
208	LG MICROWAVE OVEN CONVECTION 32L MAKE-LG, MODEL-MJ3286BFUM	411707	28517
209	LG MICROWAVE OVEN CONVECTION 32L MAKE-LG, MODEL-MJ3286BFUM	411707	28517
210	WASHING MACHINE TL 7KG MAKE-IFB, MODEL-TL-SDG AQUA S SILVER	411707	23018
211	WASHING MACHINE TL 7KG MAKE-IFB, MODEL-TL-SDG AQUA S SILVER	411707	23018
212	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	411707	7536
213	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	411707	7536
214	SOFA SET 3 SEATER	411707	40814
215	STORWEL WITH 4 SHELVES	411707	20541
216	STORWEL WITH 4 SHELVES	411707	20541
217	STORWEL WITH 4 SHELVES	411707	20541
218	STORWEL WITH 4 SHELVES	411707	20541
219	SOFA SET 3 SEATER	411707	40814
220	LAPTOP MODEL HP ENVY 13 D 115TU	411801	92617
221	ALL IN ONE TOUCH SMART DESKTOP MODEL HP TS23 Q211IN	411801	98980
222	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

223	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
224	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
225	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
226	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
227	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
228	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
229	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
230	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
231	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
232	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
233	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
234	DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	411801	60000
235	LAPTOP ASUS GL552VW-CN430T INTEL I7 6700, 16GB DDR4, 4GB GRAPHICS, 1TB HDD, 8XDVDRW, 15.6 HD	411801	98627
236	EPSON L455 INKJET WIFI MULTIFUNCTION PRINTER	411803	16120
237	HP MULTI FUNCTION PRINTER MFP M128FW	411803	19786
238	HP MULTI FUNCTION PRINTER MFP M128FW	411803	19786
239	HP MULTI FUNCTION PRINTER MFP M128FW	411803	19786
240	HP MULTI FUNCTION PRINTER MFP M128FW	411803	19786
241	HP MULTI FUNCTION PRINTER MFP M128FW	411803	19786
242	HP COLOUR LASERJET PRO MFP M177FW PRINTER	411803	48359
243	HP MULTI FUNCTION PRINTER MFP M128FW	411803	19786
244	3 KVA RACK MOUNTABLE UPS WITH BATTERIES , MAKE:EMERSON MODEL GXT-RT+	411804	194216
245	OUTDOOR SURVEILLANCE CAMERA DLINK DCS-7513	411903	54542
246	OUTDOOR SURVEILLANCE CAMERA DLINK DCS-7513	411903	54542
247	OUTDOOR SURVEILLANCE CAMERA DLINK DCS-7513	411903	54542
248	OUTDOOR SURVEILLANCE CAMERA DLINK DCS-7513	411903	54542
249	OUTDOOR SURVEILLANCE DOME CAMERA DLINK DCS-6915 WITH ACCESSORIES	411903	162925

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

250	OUTDOOR SURVEILLANCE DOME CAMERA DLINK DCS-6915 WITH ACCESSORIES	411903	162925
251	OUTDOOR SURVEILLANCE DOME CAMERA DLINK DCS-6915 WITH ACCESSORIES	411903	162925
252	OUTDOOR SURVEILLANCE DOME CAMERA DLINK DCS-6915 WITH ACCESSORIES	411903	162925
253	SEMI AUTOMATIC URINE ANALYSER - ERBA - TRANSASIA LAURA SMART	412005	197147
254	FULLY AUTOMATED BIOCHEMISTRY ANALYSER - ERBA - TRANSASIA EM DESTINY 180	412005	971312
255	POOL TABLE (AYNZ) 8FTX4FT WITH ALL ACCESSORIES	412006	150389
256	MULTISTATION GYM	412006	149480
257	SPLIT AC, 2T, INVERTER TECHNOLOGY - MAKE: VOLTAS MODEL: 243V EY	412008	64640
258	SPLIT AC, 2T, INVERTER TECHNOLOGY - MAKE: VOLTAS MODEL: 243V EY	412008	64640
259	SPLIT AC, 2T, INVERTER TECHNOLOGY - MAKE: VOLTAS MODEL: 243V EY	412008	64640
260	SPLIT AC, 2T, INVERTER TECHNOLOGY - MAKE: VOLTAS MODEL: 243V EY	412008	64640
261	SPLIT AC, 2T, INVERTER TECHNOLOGY - MAKE: VOLTAS MODEL: 243V EY	412008	64640
262	SPLIT AC, 2T, INVERTER TECHNOLOGY - MAKE: VOLTAS MODEL: 243V EY	412008	64640
263	SPLIT AC, 2T, INVERTER TECHNOLOGY - MAKE: VOLTAS MODEL: 243V EY	412008	64640
264	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	41996
265	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	41996
266	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	41996
267	PTZ CAMERA (FULL HD) 2MP HIKVISION DS-2AE7230TI-A	412012	15128
268	SWITCH RACK 6U WALL-MOUNTABLE	412012	2204
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	810
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	810
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	810
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	810
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	809
	BULLET CAMERA 3.6MM LENS (FULL HD) DS2CE-16DOT(2MP) IRP 3.6MM	412012	877
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	1379
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	1379
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	1379
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	1379
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	1379
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	1379
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	1379
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	1379
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	1379

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NHPC LIMITED FARIDABAD

	DVR 16 CHANNEL FULL HD MAKE HIKVISION, DS-7216HUHI-F2	412012	6186
	DVR 16 CHANNEL FULL HD MAKE HIKVISION, DS-7216HUHI-F2	412012	6186
	DVR 16 CHANNEL FULL HD MAKE HIKVISION, DS-7216HUHI-F2	412012	6186
	SUMSUNG 32" LED TV (MODEL NO. 32FH4003)	412012	8006
	SWITCH RACK 15U COMPLETE WITH ACCESSORIES	412012	2820
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	810
	PTZ CAMERA (FULL HD) 2MP HIKVISION DS-2AE7230TI-A	412012	49496
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648

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	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412012	2648
	BULLET CAMERA 3.6MM LENS (FULL HD) DS2CE-16DOT(2MP) IRP 3.6MM	412012	2868
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2MP) IT3 6/8MM	412012	4510
	SUMSUNG 32" LED TV (MODEL NO. 32FH4003)	412012	26194
	DVR 16 CHANNEL FULL HD MAKE HIKVISION, DS-7216HUHI-F2	412012	20238
	DVR 16 CHANNEL FULL HD MAKE HIKVISION, DS-7216HUHI-F2	412012	20238
	DVR 16 CHANNEL FULL HD MAKE HIKVISION, DS-7216HUHI-F2	412012	20238
	SWITCH RACK 15U COMPLETE WITH ACCESSORIES	412012	9226
	SWITCH RACK 6U WALL-MOUNTABLE	412012	7211
	UPS 1KVA LINE INTERACTIVE WITH 1 HOURS. BACKUP,	412012	3850
	UPS 1KVA LINE INTERACTIVE WITH 1 HOURS. BACKUP,	412012	3850
	HW SERVER/ NVR WITH INTERNAL STORAGE 12TB AND OTHER ACCESSORIES(MATRIX- SATATYA NVR 24P)	412020	5175
	HW SERVER/ NVR WITH INTERNAL STORAGE 12TB AND OTHER ACCESSORIES(MATRIX- SATATYA NVR 24P)	412020	94026
	WIRELESS HANDHELD MICROPHONE SYSTEM, MAKE: SHURE, MODEL: BLX24/SM58	412501	28002
	2 CHANNEL POWER APLIFIER, MAKE: CROWN, MODEL : XLI 3500	412501	58760
	2 CHANNEL POWER APLIFIER, MAKE: CROWN, MODEL : XLI 3500	412501	58760
	DJ MIXER WITH CONTROLLER & PLAYER, MAKE: DENON, MODEL: DNX 500 & DNS 1200	412501	116382
	18 GOOSENECH MICROPHONE, MAKE: SHURE, MODEL: MX418	412501	22737

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	AHUJA MIC STAND DGN	412501	1061
	AHUJA MIC STAND DGN	412501	1061
	AHUJA MIC STAND DGN	412501	1061
	16 CHANNEL ANALOG MIXER , MAKE: YAMAHA, MODEL: MG 16 XU	412501	34845
	WIRELESS HANDHELD MICROPHONE SYSTEM, MAKE: SHURE, MODEL: BLX24/SM58	412501	28002
	SPEAKER MANAGEMENT SYSTEM WITH EQULIZER & CROSSOVER, MAKE: DBX, MODEL: DBX 231 AND 234.	412501	30654
	PORTABLE DISSOLVED GAS ANALYSER COMPLETE WITH STANDARD ACCESSORIES	412502	3090657
	PORTABLE DISSOLVED GAS ANALYSER COMPLETE WITH STANDARD ACCESSORIES	412502	5750
	MOTORIZED SIREN, 3-PHASE, AC, RANGE- 8KM	412503	40693
	20 TON LOAD CELL CRANE INDICATOR WITH WIRELESS DISPLAY UNIT	412503	233855
	50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	412503	9252
	50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	412503	9252
	50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	412503	9252
	50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	412503	9252
	50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	412503	9252
	GEYSER 15L	412503	9078
	50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	412503	9252
	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	9974
	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	9974
	GEYSER 15L	412503	9078
	50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	412503	9252
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	Xiaomi Redmi Note 3	412801	3500
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	PEDESTAL FAN 400 MM SWEEP	412801	2272
	PEDESTAL FAN 400 MM SWEEP	412801	2272
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	600VA UPS, APC BX-600-IN	412801	2450
	Total		**22878554**

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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

1	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	
2	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
3	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
4	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
5	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
6	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
7	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
8	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
9	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
10	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
11	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
12	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
13	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
14	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
15	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
16	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
17	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
18	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
19	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
20	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
21	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
22	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
23	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
24	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
25	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
26	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
27	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
28	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
29	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
30	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370			
31	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/ TABLET FOR 3 YEARS	412201	2215			
	Total		553315			

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		Advice number
				Name of Unit / Company	Code of Unit / Company	

					e.g. 100 , 101	
	Total		0			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
	MAIN GENERATING EQUIPMENT	410701	50525
	MAIN GENERATING EQUIPMENT	410701	221010
	TURBINE	410701	101691
	TURBINE	410701	2304
	MAIN GENERATING EQUIPMENT	410701	220134
	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	144022
	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	144022
	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	144022
	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	144022
	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	144022
	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	78780
	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	71915
	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	71915
	UPPER STATIONARY LABYRINTH AS PER DRG	410714	83446
	UPPER STATIONARY LABYRINTH AS PER DRG	410714	83446
	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	80176
	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	80176
	Upper Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	88597
	Upper Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	524835
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737

RAY & RAY CHARTERED ACCOUNTANTS Water Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	Upper Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	524835
	Lower Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	82416
	Lower Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	82416
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	Lower Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	78303
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	UPPER STATIONARY LABYRINTH AS PER DRG	410714	327206
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737

RAY & RAY CHARTERED ACCOUNTANTS Woboi Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	14601
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

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	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	6737
	SWITCH YARD	410803	33006
	Transformer 400KVA	410806	3479
	Mixer Grinder	411130	2300
	BENCH GRINDER,6,SRI SHAKTI TRADING CORPN KOLKATA.	411130	9135
1	Maruty Gyspy	411502	363594
	Maruty Gyspy	411502	377546
	Companion Table C-3D	411701	6410
	Multipurpose Table T402	411707	6707
	Multipurpose Table T402	411707	6708
	Cofee Table	411707	6054

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RAY & RAY CHARTERED ACCOUNTANTS Weibel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

	Cofee Table	411707	6054
	Cofee Table	411707	6054
	Cofee Table	411707	6055
	Cyberoam CR50i	411804	121772
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	411902	934
	BPL AUTO DIAGNOSTIC ECG MACHINE 8108	412005	63000
	Music system FWD-17	412006	6050
	GEYSER 25 LTRS PVC Body	412011	6552
	GEYSER 25 LTRS PVC Body	412011	6552
	GEYSER 25 LTRS PVC Body	412011	6552
	GEYSER 25 LTRS PVC Body	412011	6552
	LED DISPLAY BOARD SIZE 2FT X 4FT	412020	3668
	LED DISPLAY BOARD SIZE 2FT X 4FT	412020	3668
	Inverter 800VA, 12V Sine wave output	412020	6834
	VOLTAGE STABILISER	412501	5528
	VOLTAGE STABILISER	412501	5529
	VOLTAGE STABILISER	412501	6599
	VOLTAGE STABILISER	412501	6600
	Mega Watt Meter	412501	6115
	VOLTAGE STABILISER	412501	6600
	Receiver	412501	6559
	Modulator	412501	6936
	Onida colour TV	412501	10128
	ONIDA V.C.R.	412501	5019
	ONIDA VCR Model DG-21	412501	4658
	B.P.L. Colour T.V. 21	412501	17234
	Godrej Chair 7B	412801	1699
	Godrej Chair CH-1018	412801	1698
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

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	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	Godrej Chair CH-1018	412801	1699
	REVOLVING CHAIR WITH BACK	412801	1508
	TABLE SINGLE DRAWER	412801	1222
	TABLE SINGLE DRAWER	412801	1222
	Multiflex Racks 6'X36X18	412801	3217
	Multiflex Racks 6'X36X18	412801	3217
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	Metal Halide lamp 250W HPI-T Plus	412801	875
	Metal Halide lamp 250W HPI-T Plus	412801	875
	Metal Halide lamp 250W HPI-T Plus	412801	876
	Metal Halide lamp 250W HPI-T Plus	412801	876
	Metal Halide lamp 250W HPI-T Plus	412801	876
	Metal Halide lamp 250W HPI-T Plus	412801	708
	Metal Halide lamp 250W HPI-T Plus	412801	708
	Metal Halide lamp 400W	412801	884
	Metal Halide lamp 400W	412801	884
	Metal Halide lamp 400W	412801	884
	Metal Halide lamp 400W	412801	884
	Metal Halide lamp 400W	412801	884
	Metal Halide lamp 400W	412801	884
	Metal Halide lamp 400W	412801	884
	Metal Halide lamp 400W	412801	884
	Metal Halide lamp 400W	412801	885
	Metal Halide lamp 400W	412801	885
	Metal Halide lamp 400W	412801	885
	Metal Halide lamp 400W	412801	885
	Metal Halide lamp 400W	412801	885
	Metal Halide lamp 400W	412801	885
	Metal Halide lamp 400W	412801	875
	Metal Halide lamp 400W	412801	875

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

	Metal Halide lamp 400W	412801	876
	Metal Halide lamp 400W	412801	876
	Metal Halide lamp 400W	412801	876
	Metal Halide lamp 400W	412801	876
	Metal Halide lamp 400W	412801	876
	Metal Halide lamp 400W Single end-Blue	412801	1576
	Metal Halide lamp 400W Single end-Blue	412801	1576
	Metal Halide lamp 400W Single end-Blue	412801	1577
	Metal Halide lamp 400W Single end-Blue	412801	1560
	Metal Halide lamp 400W Single end-Blue	412801	1561
	Metal Halide lamp 400W Single end-Green	412801	1576
	Metal Halide lamp 400W Single end-Green	412801	1576
	Metal Halide lamp 400W Single end-Green	412801	1576
	Metal Halide lamp 400W Single end-Green	412801	1577
	Metal Halide lamp 400W Single end-Green	412801	1560
	Metal Halide lamp 400W Single end-Green	412801	1561
	Metal Halide lamp 400W Single end-Red	412801	1576
	Metal Halide lamp 400W Single end-Red	412801	1576
	Metal Halide lamp 400W Single end-Red	412801	1576
	Metal Halide lamp 400W Single end-Red	412801	1577
	Metal Halide lamp 400W Single end-Red	412801	1560
	Metal Halide lamp 400W Single end-Red	412801	1561
	Metal Halide lamp 400W Single end-Violet	412801	1576
	Metal Halide lamp 400W Single end-Violet	412801	1576
	Metal Halide lamp 400W Single end-Violet	412801	1576
	Metal Halide lamp 400W Single end-Violet	412801	1577
	Metal Halide lamp 400W Single end-Violet	412801	1560
	Metal Halide lamp 400W Single end-Violet	412801	1561
	Metal Halide lamp 400W Single end-Blue	412801	1576
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412801	350
	COMPUTER TABLE	412801	4976
	Steel Folding Cot with 12mm ply	412801	801
	Steel Folding Cot with 12mm ply	412801	801
	Steel Folding Cot with 12mm ply	412801	802
	Steel Folding Cot with 12mm ply	412801	802
	Steel Folding Cot with 12mm ply	412801	802
	Heat Convector	412801	1831
	Heat Convector	412801	1831
	Ceiling Fan 48	412801	973
	Ceiling Fan 48	412801	974
	Ceiling Fan 48	412801	974
	Ceiling Fan 48	412801	974
	Ceiling Fan 48	412801	974
	Foam Fire Extinguisher 9L	412801	1118
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	Steel Folding Cot with 12mm ply	412801	801
	Steel Folding Cot with 12mm ply	412801	801
	Steel Folding Cot with 12mm ply	412801	802
	Steel Folding Cot with 12mm ply	412801	802
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	Steel Folding Cot with 12mm ply	412801	802
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	Energy Meter 100-/5 Amp	412801	1404
	Heat Convector	412801	1832
	Energy Meter 100-/5 Amp	412801	1404
	Heat Convector	412801	1831
	Charged Battery NS40 (volta)	412801	1728
	SON T 400W tubular HPSV Lamp	412801	578
	Ceiling Fan 48	412801	973
	Ceiling Fan 48	412801	974
	SON T 400W tubular HPSV Lamp	412801	578
	Ceiling Fan 48	412801	974
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	Ceiling Fan 48	412801	974
	Energy Meter 100-/5 Amp	412801	1404
	Ceiling Fan 48	412801	974
	Pedestal Fan 16	412801	1544
	SON T 400W tubular HPSV Lamp	412801	578
	SON T 400W tubular HPSV Lamp	412801	578
	SON T 400W tubular HPSV Lamp	412801	572
	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790
	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-91

NHPC LIMITED FARIDABAD

	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790
	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790
	Receiver	412801	3585
	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	Charged Battery NS40 (volta)	412801	1728
	SON T 400W tubular HPSV Lamp	412801	578
	SON T 400W tubular HPSV Lamp	412801	572
	Transformer 9 V	412801	4940
	Energy Meter 100-/5 Amp	412801	1404
	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790
	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790
	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790
	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790
	PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	412801	4790
	Receiver	412801	3586
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY,LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	412801	2019
	Receiver	412801	3585
	SPEAKER, MAKE-AHUJA,MODEL-AS-X100	412801	1075
	SPEAKER,MAKE-AHUJA,MODEL-L-15 MB-300	412801	4159
	CORDLESS TELEPHONE	412801	3500
	Tata (Fanc.) Phone	412801	3358
	Telephone	412801	569
	Telephone	412801	569
	Telephone	412801	569
	Telephone	412801	569
	Telephone	412801	569
	Telephone	412801	569
	Telephone	412801	569
	Telephone	412801	570

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

	Telephone CLIP	412801	803
	Telephone	412801	569
	Telephone CLIP	412801	803
	Telephone CLIP	412801	803
	Telephone CLIP	412801	803
	Speaker Stand STA-150	412801	1408
	Telephone CLIP	412801	803
	SPEAKER,MAKE-AHUJA,MODEL-L-15 MB-300	412801	4159
	Telephone CLIP	412801	803
	Telephone CLIP	412801	803
	Telephone CLIP	412801	804
	Telephone CLIP	412801	804
	Telephone	412801	569
	Telephone	412801	569
	Telephone CLIP	412801	804
	Telephone	412801	569
	Telephone CLIP	412801	804
	Telephone	412801	569
	Telephone CLIP	412801	804
	Telephone CLIP	412801	804
	Field Intercom	412801	1202
	Telephone CLIP	412801	795
	CORDLESS TELEPHONE	412801	3500
	Telephone CLIP	412801	795
	SPEAKER, MAKE-AHUJA,MODEL-AS-X100	412801	1075
	TELEPHONE SET WITH CLI	412801	939
	TELEPHONE SET WITH CLI	412801	939
	Telephone	412801	569
	TELEPHONE SET WITH CLI	412801	939
	Telephone	412801	570
	TELEPHONE SET WITH CLI	412801	939
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
	Telephone CLIP	412801	795
	Telephone	412801	570
	Telephone	412801	570
	Telephone CLIP	412801	803
	Telephone	412801	570
	TELEPHONE SET WITH CLI	412801	939
	Telephone	412801	570
	Telephone CLIP	412801	803
	Telephone CLIP	412801	803
	Telephone CLIP	412801	803
	Telephone CLIP	412801	804
	Telephone CLIP	412801	804
	Telephone CLIP	412801	804
	Telephone CLIP	412801	804
	TELEPHONE SET WITH CLI	412801	939
	Telephone CLIP	412801	804
	Telephone CLIP	412801	803
	Telephone CLIP	412801	803
	TELEPHONE SET WITH CLI	412801	939
	TELEPHONE SET WITH CLI	412801	939
	Telephone CLIP	412801	803
	Telephone CLIP	412801	804
	TELEPHONE SET WITH CLI	412801	939
	TELEPHONE SET WITH CLI	412801	939
	Telephone CLIP	412801	795
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
	Room Heater (Double rod)	412801	957
	Room Heater (Double rod)	412801	957
	Room Heater (Double rod)	412801	957
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-91

NHPC LIMITED FARIDABAD

	Room Heater (Double rod)	412801	957
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
	GSM Mobile phone	412801	1850
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
	MOBILE SET NOKIA 1100	412801	3200
	GSM Mobile phone	412801	1850
	MOBILE SET-NOKIA-1100	412801	7650
	TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	412801	908
	Godrej Chair 7B	412801	1698
	Godrej Chair 7B	412801	1698
	Total		5595147

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Wabel Bhavan Kolkata-91

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	Total		0			

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
	Total		0

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	Linkage	As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 31st March, 2017
i)	Roads and Bridges	4302	-				-
ii)	Buildings	4303	587411	1435175	(885)	290412	1731289
iii)	Railway sidings	4305	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	-				-
v)	Generating Plant and Machinery	4307	869868			869868	-
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	-				-
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	-				-
	Sub total (a)		**1457279**	**1435175**	**(885)**	**1160280**	**1731289**
	*** For addition during the period refer Note No. 32**						
	Construction Stores (for valuation refer Accounting Policy no.10)		-			-	-
	Less : Provisions for construction stores		-			-	-
	Sub total (b)		**0**	-	-	-	**0**
	TOTAL		**1457279**	**1435175**	**(885)**	**1160280**	**1731289**
	Previous year		631230	1767373	(22472)	918852	**1457279**

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

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	-				-
ii)	Buildings	226378	865538	(7168)	497337	587411
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	22472	869868	(22472)		869868
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	382380	31967		414347	-
xi)	Other assets awaiting installation	-				-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	Sub total (a)	**631230**	**1767373**	**(29640)**	**911684**	**1457279**
	*** For addition during the period refer Note No. 32**					
	Construction Stores (for valuation refer Accounting Policy no. 10)	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	**0**	-	-	-	**0**
	TOTAL	**631230**	**1767373**	**(29640)**	**911684**	**1457279**
	Previous year	2113206	15405990		16887966	631230

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

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
Total			

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) **Employees (at amortised Cost)**			
- Secured (considered good)	-	20,835,198	25,057,588
- Unsecured (considered good)	-	313,824	249,636
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employees loans *1	-	-	-
Sub-total	-	**21,149,022**	**25,307,224**
b) **Contractor / supplier**			
- Secured (considered good)	-	-	-
- Unsecured (considered good)	-	-	-
– Against bank guarantee	-	-	-
– Others	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *2	-	-	-
Sub-total	-	-	-
c) **State Government in settlement of dues from customer**			
- Secured (considered good)			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)			
Less : Provisions for doubtful Loan to State Government *3			
Sub-total	-	-	-
d) **Government of Arunachal Pradesh**			
- Secured (considered good)			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
Interest accrued on:	-	-	-
- Loan to Government of Arunachal Pradesh	-	-	-
- Others	-	-	-
Sub-total	-	-	-
e) **Deposits**			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *4	-	-	-
Sub-total	-	-	-
TOTAL	-	**21,149,022**	**25,307,224**
Provisions for doubtful Employees loans *1			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Provisions for doubtful advances to Contractor/ Supplier *2			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Provisions for doubtful Loan to State Government *3			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-		-

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

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Provision for Doubtful Deposits *4			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

Explanatory Note: -

I) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - **For Corporate Office only**

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member

iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.

NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. **Bank Deposits with more than 12 Months Maturity**	-	-	-
B. **Lease Rent receivable**	-	-	-
C. **Interest recievable on lease**	-	-	-
TOTAL	-	-	-

NOTE NO. 4 OTHER NON-CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. **CAPITAL ADVANCES**			
Secured (considered good)	-	-	-
Unsecured (considered good)			
-- Against bank guarantee	-	-	-
– Others	-	-	-
Less : Provision for expenditure awaiting utilisation certificate	-	-	-
Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *1	-	-	-
Sub-total	-	-	-
B. **ADVANCES OTHER THAN CAPITAL ADVANCES**			
I) DEPOSITS			
- Unsecured (considered good)	-	135,000	135,000
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-
	-	**135,000**	**135,000**
II) Other advances			
- Unsecured (considered good)	-	75,642	-
- Unsecured (considered doubtful)	-	-	-
	-	**75,642**	-
C. **Others**			
i) Defferred Foreign Currency Fluctuation			
Deferred Foreign Currency Fluctuation Assets	-	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-	-
	-	-	-
ii) Deferred Cost on Employee loans given			
Secured - Considered Good	-	-	-
Employee loans - Unsecured	-	-	-
	-	-	-
TOTAL	-	**210,642**	**135,000**

Provision for doubtful Advances *1			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Provision for doubtful Deposits *2			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 5 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
(Valuation as per Accounting Policy No. 10)			
Stores and spares	33,144,547	34,154,557	50,761,881
Stores in transit/ pending inspection	3,727,688	237,698	4,385,800
Loose tools	2,421,170	2,293,939	2,229,999
Scrap inventory	116,335	116,335	116,335
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	-
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	65,271	90,154	120,973
TOTAL	**39,344,469**	**36,712,375**	**57,373,042**
***1 Provision for Obsolescence & Diminution in Value**			
Opening Balance	90,154	120,973	120,973
Addition during the year	32,887	31,868	
Used during the year	-	-	
Reversed during the year	57,770	62,687	
Closing balance	**65,271**	**90,154**	**120,973**
Explantory Note:			
i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	**32,887**	**31,868**	-
ii) Refer Note No. 34 for information of assets pledged with bank as security for related borrowings.			
iii) Events/circumstances led to the reversal of Write down value of inventories			

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total			

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment			
- Secured - Considered good	-	-	-
- Unsecured - Considered Good	-	-	-
- Unsecured - Considered Doubtful	-	-	-
Less: Provision for doubtful debts *1			
Other Trade Receivables			
- Secured - Considered good			
- Unsecured - Considered Good			
- Unsecured - Considered Doubtful			
Less: Provision for impairment	-	-	-
TOTAL	-	-	-
***1 Provision for doubtful debts**			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Explanatory Note: -			
i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.			
ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above			
iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.			
iv) Refer Note No. 34 for receivable pledged as security.-**For Corporate Office only**			

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

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NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A Balances with banks			
• With scheduled banks			
i) - In Current Account	269,518	43,709	102,467
ii) - In deposits account (Deposits with maturity of three months or less)	-	-	-
• With other banks			
- In current account			
Bank of Bhutan	-	-	-
B Cheques, drafts on hand	-	-	-
C Cash on hand			
Cash on hand	47,271	70,070	106,923
D Other Bank Balances	-	-	-
TOTAL	316,789	113,779	209,390
Explanatory Note: -			
1) Cash on hand -(Includes stamps on hand)	-	-	-
2) Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A Balances with Banks			
Deposits with maturity of more three months but less than / upto 12 months	-	-	-
B Deposit account-Unpaid Dividend / Interest	-	-	-
TOTAL	-	-	-
Explanatory Note: -			
Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
OTHER LOANS			
Employees (Including accrued interest)			
- Secured (considered good)	-	3,071,354	3,250,757
- Unsecured (considered good)	-	6,001,336	5,965,324
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-	-
	-	9,072,690	9,216,081
Contractor / supplier			
- Secured (considered good)			
- Unsecured (considered good)			
– Against bank guarantee			
– Others			
- Unsecured (considered doubtful)			
	-	-	-
Loan to State Government in settlement of dues from customer			
- Secured (considered good)			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)			
Less : Provisions for doubtful Other loans & advances			
	-	-	-
Advances to Subsidiaries / JV's	-	-	-
TOTAL	-	9,072,690	9,216,081

***1 Provisions for doubtful Employee loans & advances**			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Explanatory Note: -			
Loan & Advances due from directors or other officers of the company at the end of the period - **For Corporate Office only**			
Advance due by firms or private companies in which any Director of the Company is a Director or member -**For Corporate Office only**			

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

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	4,526,930	3,722,084	3,637,524
Less: Provisions for Doubtful Claims *1	3,620,406	3,620,406	3,620,406
Sub-total	**906,524**	**101,678**	**17,118**
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 reclevable on lease**	-	-	-
TOTAL	**906,524**	**101,678**	**17,118**
***1 Provisions for Doubtful Claims**			
Opening Balance	3,620,406	3,620,406	3,620,406
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	**3,620,406**	**3,620,406**	**3,620,406**

Explanatory Note:-

1) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kawar HE Projects which have been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC).

NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 20
Advance Income Tax & Tax Deducted at Source	-	-	-
Less: Provision for Taxation	-	-	-
Net Income Tax Advance	-	-	-

NHPC LIMITED FARIDABAD

RAY & RAY Netaji Bhawan Kolkata-91 CHARTERED ACCOUNTANTS

NOTE NO. 13 OTHER CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES			
Secured (considered good)			
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	-	-	-
Sub-total	-	-	-
B. Advances other than Capital Advances			
a) **Deposits**			
- Unsecured (considered good)	-	-	45,927
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *1	-	-	-
Sub-total	-	-	45,927
b) **Advance to contractor / supplier**			
- Secured (considered good)	-	-	-
- Unsecured (considered good)			
– Against bank guarantee	101,280	190,160	-
– Others	2,345,522	19,128	9,674,967
Less : Provisions for expenditure awaiting utilization certificate	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *2	-	-	-
Sub-total	**2,446,802**	**209,288**	**9,674,967**
c) **Other advances - Employees**			
- Unsecured (considered good)	10,900	198,280	83,450
- Unsecured (considered doubtful)			
Sub-total	**10,900**	**198,280**	**83,450**
d) **Interest accrued on:**			
Loan to State Government in settlement of dues from customers	-	-	-
Others			
- Considered Good	-	-	-
- Considered Doubtful	-	-	-
Less: Provisions for Doubtful Interest *3	-	-	-
Sub-total	-	-	-
C. Others			
a) Expenditure awaiting adjustment	-	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-	-
Sub-total	-	-	-
b) Losses awaiting write off sanction/pending investigation	7,380,897	7,380,897	7,380,897
Less: Provision for losses pending investigation/awaiting write off / sanction *5	7,380,897	7,380,897	7,380,897
Sub-total	-	-	-
c) **Work In Progress**			
Construction work in progress(on behalf of client)	-	-	-
Consultancy work in progress(on behalf of client)	-	-	-
d) **Receivable on account of unbilled revenue**	-	-	-
e) **Prepaid Expenditure**	7,281,186	8,252,747	5,619,279
f) **Deferred Employee Costs**			
Secured - Considered Good	-	-	-
Unsecured	-	-	-
g) **Surplus / Obsolete Assets held for disposal**	1,338,601	1,239,377	2,639,730
h) **Others**	-	-	-
TOTAL	**11,077,489**	**9,899,692**	**18,063,353**
***1 Provisions for Doubtful Deposits**			
Opening Balance	-	-	-
Addition during the year		—	
Used during the year			
Reversed during the year			
Closing balance	-	-	-
***2 Provisions for doubtful advances (Contractors & Suppliers)**			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

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	***3 Provisions for Doubtful Accrued Interest**	-		
	Opening Balance	-	-	-
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance	-	-	-
	***4 Provision for project expenses awaiting write off sanction**			
	Opening Balance	-	-	-
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance	-	-	-
	***5 Provision for losses pending investigation/awaiting write off / sanction**			
	Opening Balance	7,380,897	7,380,897	7,380,897
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance	**7,380,897**	**7,380,897**	**7,380,897**
	Explanatory Note:-			
1	Loans and Advances due from Directors or other officers at the end of the year/ period **-For Corporate Office only**			
2	Advance due by Firms or Private Companies In which any Director of the Company is a Director or member.- **For Corporate Office only**			
3	Receivable on account of unbilled revenue represents			
	Difference of grossing up of ROE			
	J&K water cess			
	RLDC Charges			
	Tax adjustment			
	MEA Sales			
	MAT Impact			
	Effective Tax rate			
	FERV			
	Others			
	(For Corporate Office Only)			
4	Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net realizable value.	1,338,601	1,239,377	2,639,730

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Opening Balance	-	-	-
Add: Movement in Regulatory Deferral Account Balances			-
a) Employee Remuneration & Benefits	-	-	
b) Generation & Other exps.	-	-	
c) Provisions	-	-	
d) Depreciation	-	-	
e) Finance Cost	-	-	
f) Other Income	-	-	
g) Exchange Differences on Monetary Items	-	-	
Add: Adjustment during the year			
Less: Amortisation / Impairment during the year			
Closing Balance	-	-	-

1) For details refer Note No.-34-Other Explanatory Notes to Accounts

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Note 15.2 Other Equity

(Amount in ₹)

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
1	Capital Reserve	-	-	-
2	Capital Redemption Reserve	-	-	-
3	Securities Premium Account	-	-	-
4	Bond Redemption Reserve	-	-	-
5	Self Insurance Fund	-	-	-
6	Corporate Social Responsibility Fund	-	-	-
7	Research & Development Fund	-	-	-
8	General Reserve	-	-	-
9	Retained Earnings			
	i) General Reserve - Opening Ind AS Adjustment	45,204	45,204	45,204
	ii) Other Equity - Ind AS Adjustment	1,124,538	1,124,538	-
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	4,017,012	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	-	-	-
	Transferred from OCI	(3,269,391)	-	
	Closing Balance Remeasurements of the defined benefit plans	(3,269,391)	-	-
	v) Surplus	462,511,085	682,505,438	394,715,047
10	FVTOCI Reserve-			
	- Equity Instruments	-	-	-
	- Debt Instruments	-	-	-
	Total	**464,428,448**	**683,675,180**	**394,760,251**
	*** Surplus**			
	Profit for the Year as per Statement of Profit and Loss	462,511,085	682,505,438	393,781,835
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-	-
	Balance brought forward	-	-	-
	Add:			
	Amount Written Back From Bond Redemption Reserve	-	-	-
	Write Back From Capital Reserve	-	-	-
	Write Back From Other Reserve	-	-	-
	Amount Utilised From Self Insurance Fund	-	-	933,212
	Tax On Dividend Write Back	-	-	-
	Write Back From Corporate Social Responsibility Fund	-	-	-
	Write Back From Research & Development Fund	-	-	-
	Balance available for Appropriation	**462,511,085**	**682,505,438**	**394,715,047**
	Less:			
	Transfer to Bond Redemption Reserve	-	-	-
	Transfer to Self Insurance Fund	-	-	-
	Transfer to General Reserve	-	-	-
	Transfer to Corporate Social Responsibilty Fund	-	-	-
	Transfer to Research & Development Fund	-	-	-
	Dividend :			
	- Interim	-	-	-
	- Proposed	-	-	-
	Tax on Dividend			
	- Interim	-	-	-
	- Proposed	-	-	-
	Balance carried forward	**462,511,085**	**682,505,438**	**394,715,047**

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NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
FUNDS FROM CORPORATE OFFICE	2,173,323,397	2,268,103,334	2,346,017,567
C.O.(FDB)	75,530,167	(1,175,789,108)	(860,078,949)
IUT Closing Entries - CO	-	-	-
L.O. MUMBAI	-	(2,392,364)	-
L.O. LUCKNOW	-	-	-
RO-JAMMU	-	2,174,186	-
RO-ITANAGAR	-	(116,944)	68,089
RO-SILIGURI	17,836,992	10,504,955	7,748,093
BAIRASIUL	11,995	-	(78,694)
RO-BANIKHET	-	-	-
LOKTAK	(168,201)	-	-
SALAL	-	(34,423)	(1,649,430)
TANAKPUR	(230)	-	-
CHAMERA-I	-	-	(30,077)
URI - I	(1,854)	-	157,657
RANGIT	-	-	-
CHAMERA-II	-	202,891	-
DULHASTI	224,159	-	-
DHAULIGANGA-I	83	1,762,445	484,310
TEESTA-V	2,099,256	2,229,126	1,887,192
CHAMERA-III	-	238,382	-
CHUTAK	(209)	(2,345,931)	(500,397)
TLDP-III	12,036	(253,245)	37,842
PARBATI -II	168,389	70	(16,035)
PARBATI-III	(401)	(1,978,865)	(716,624)
SEWA-II	-	-	53,455
URI - II	(403)	(176,777)	-
KISHANGANGA	(59,511)	(223,888)	(2,292,9[illegible]
BURSUR	-	-	-
NIMMO BAZGO	(125,112)	296,189	(65,264)
TLDP-IV	-	(522,794)	1,177,297
TEESTA-IV	-	-	-
SUBANSARI LOWER	91	282	476,303
DIBANG	(52,516)	(90,874)	-
TAWANG I & II	9,152	-	-
KOTLIBHEL 1A	35,000	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-	-
RE CELL	-	-	2,430,495
WIND POWER PROJECTS, JAISALMER	-	-	-
BRRP	-	(23,147)	102,315
CHEQUE PAID ACCOUNT	120,030,000	115,200,000	120,276,000
CHEQUE COLLECTED ACCOUNT	(11,430,089)	(9,323,752)	(14,203,083)
COMMERCIAL - IUT	(1,112,323,667)	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	220,141,852	194,844,944	186,565,551
CENTRALIZED VENDOR PAYMENT ACCOUNT	105,570,846	92,550,279	85,537,657
Total	**1,590,831,222**	**1,494,834,971**	**1,873,388,287**

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RAY & RAY CHARTERED ACCOUNTANTS Kolkata-01

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
Bonds			
- Secured	-	-	-
- Unsecured	-	-	-
Term Loans			
• From Banks			
- Secured	-	-	-
- Unsecured	-	-	-
• From Other Parties			
- Secured	-	-	-
- Unsecured	-	-	-
TOTAL	-	-	-

Redeemption / 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

Maturity Analysis of Borrowings

The table below summarises the maturity profile of the company's borrowings based on contractual payments :

Particulars			
More than 1 Year & Less than 3 Years			
More than 3 Year & Less than 5 Years			
More than 5 Years			
TOTAL	-	-	-

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deposits/ retention money	333,973	409,649	389,101
TOTAL	**333,973**	**409,649**	**389,101**

Maturity Analysis of Deposit / Retention Money

The table below summarises the maturity profile of the deposits/retention money based on contractual payments :

Particulars			
More than 1 Year & Less than 3 Years	**374,932**	**457,758**	**434,305**
More than 3 Year & Less than 5 Years			
More than 5 Years			
TOTAL	374,932	457,758	434,305

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)			
i) Provision for leave encashment			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
ii) Provision for REHS			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iv) Provision for Memento			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
B. OTHERS			
i) Provision For Committed Capital Expenditure			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
ii) Provision For Livlihood Assistence			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
TOTAL	-	-	-

Explanatory Notes:-

Information about Provisions are given in Note 34 of Balance Sheet

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deferred Tax Liability			
a) Property, Plant and Equipments,Investment Property and Intangible Assets.			
b) Financial Assets at FVTOCI	-	-	-
c) Other Items	-	-	-
Less: Recoverable for tariff period upto 2009	-	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-	-
Net Deferred Tax Liablity	-	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions			
a) Provision for doubtful debts, inventory and others			
b) Provision for employee benefit schemes			
c) Other Items			
Net Deferred Tax Assets	-	-	-
TOTAL	-	-	-

Explanatory Note: -

Deferred tax liability/(assets), In compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/(Assets).-

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RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

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)	558,110,000	590,940,000	623,770,000
Deferred Foreign Currency Fluctuation Liabilities	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	**558,110,000**	**590,940,000**	**623,770,000**
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME			
As at the beginning of the year	-	-	-
Add: Received during the year			
Less: Released to Statement of Profit and Loss			
Balance as at the year end	-	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-	-

NOTE NO. 20.1 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	5,735,612	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	37,154,037	32,590,725	34,214,418
TOTAL	**42,889,649**	**32,590,725**	**34,214,**

Explanatory Note: -
Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No.34- Other Explanatory Notes to Accounts.

NOTE NO. 20.2 OTHER FINANCIAL LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Current maturities of long term debt *			
- Bonds	-	-	-
- Term Loan -Banks-Secured	-	-	-
- Term Loan -Banks-Unecured	-	-	-
- Other Parties-Secured	-	-	-
- Other Parties-Unsecured	-	-	-
Bond application money	-	-	-
Liability against capital works/supplies	-	-	-
Interest accrued but not due on borrowings	-	-	-
Interest accrued and due on borrowings	-	-	-
Deposits/ retention money	9,017,508	10,436,207	10,671,689
Due to Subsidiaries	-	-	-
Unpaid dividend	-	-	-
Unpaid interest	-	-	-
TOTAL	**9,017,508**	**10,436,207**	**10,671,68**

* 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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NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance (Advance against depreciation)	32,830,000	32,830,000	32,830,000
Unspent amount of deposit/agency basis works	-	-	-
Statutory dues payables	1,814,618	1,429,224	1,466,098
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	753,545	213,501	657,996
Grants in aid - pending utilization	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	**35,398,163**	**34,472,725**	**34,954,094**

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NOTE NO. 22 PROVISIONS - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)			
i) Provision for leave encashment			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
ii) Provision for REHS			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
iv) Provision for Memento			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
v) Provision for Wage Revision			
As per last Balance Sheet	884,703	3,082,614	3,082,614
Additions during the year	(884,703)	2,132,958	-
Amount used during the year	-	4,330,869	-
Amount reversed during the year	-	-	-
Closing Balance	-	**884,703**	**3,082,614**
Less: Advance paid	-	884,703	3,082,614
Closing Balance (Net of advance)	-	-	-
vi) Provision for Performance Related Pay/Incentive			
As per last Balance Sheet	16,370,883	15,072,428	15,072,428
Additions during the year	(10,612,715)	16,374,419	-
Amount used during the year	-	14,711,218	-
Amount reversed during the year	-	364,746	-
Closing Balance	**5,758,168**	**16,370,883**	**15,072,428**
vii) Provision for Superannuation / Pension Fund			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
viii) Provision For Wage Revision 3rd PRC			
As per last Balance Sheet	-	-	-
Additions during the year	**15,185,428**	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	**15,185,428**	-	-
B. OTHERS			
i) Provision For Tariff Adjustment			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
ii) Provision For Committed Capital Expenditure			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
iii) Provision for Restoration expenses of Insured Assets			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-

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iv) **Provision For Livlihood Assistence**			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance after Fair Value Adjustment	-	-	-
v) **Provision - Others**			
As per last Balance Sheet	2,737,824	-	-
Additions during the year	11,494,141	2,737,824	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	**14,231,965**	**2,737,824**	-
TOTAL	**35,175,561**	**19,108,707**	**15,072,428**

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income Tax			
As per last Balance Sheet			
Additions during the year			
Amount adjusted during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
Less: Current Advance Tax	-	-	-
Net Current Tax Liabilities (Net)	-	-	-
Wealth Tax	-	-	-
TOTAL	-	-	-

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NOTE NO. 24 REVENUE FROM OPERATIONS

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	**SALES**		
	SALE OF POWER	1,113,449,984	1,239,603,804
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	272,913	49,175
	Regulated Power Adjustment	-	5,725,099
	Income from generation of electricity -- precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	4,561,069	1,994,848
	Sub - Total (A)	1,108,616,002	1,231,834,682
B	**Income from Finance Lease**	-	-
C	**Income from Operating Lease**	-	-
D	**ADVANCE AGAINST DEPRECIATION -Written back during the year**	32,830,000	32,830,000
E	**OTHER OPERATING INCOME**		
	Interest from Beneficiary States (Revision of Tariff)	4,542,443	24,929,692
F	**REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS**		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (F)	-	-
	TOTAL (A+B+C+D+E+F)	**1,145,988,445**	**1,289,594,374**

Explanatory Note: -

1) Amount of earlier year sales arising out of finalisation of tariff included in current period Sales. **- For Corporate Office only**

2) 'Deemed generation' included in Sales of the Power stations as allowed by 'CERC' **- For Corporate Office only**

3) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly amount stated herein are included in sales towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. **For Corporate Office only**

4) Amount adjusted on account of regulated power against the outstanding dues of those beneficiaries. **- For Corporate Office only**

5) Amount of sales not yet billed included in Sales. **(For Corporate Office only)**

6) Tariff regulation notified by CERC vide notification dated 21.02.2014 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, stated amount has been provided in the books during the year as an abundant precaution.

7) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21st February, 2014, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis.Accordingly, stated amount has been included In sale of power in relevant year/period.

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NOTE NO. 25 OTHER INCOME

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A) Income from Non-Current Investments		
Trade		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
Non-Trade		
- Dividend income -Others	-	-
- Interest	-	-
B) Other Income		
Interest		
- Loan to State Government in settlement of dues from customers	-	-
- Loan to Government of Arunachal Pradesh	-	-
-Deposit Account	-	-
- Employee's Loans and Advances	-	1,457,811
- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-
- Others	-	-
Late payment surcharge	8,172,825	8,606,181
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	23,750	252,507
Income from Insurance Claim	-	-
Liability/ Provisions not required written back #	2,067,906	430,463
Others	6,008,542	9,474,704
Exchange rate variation	-	-
Adjustment on a/c of Effective Interest		
- Others		
- Grant in aid	-	-
'Effective Interest On Investments - Debt Instruments	-	-
Sub-total	**16,221,044**	**20,221,666**
Add/(Less): C.O./Regional Office/PID Expenses	2,381,721	2,546,858
Sub-total	**18,602,765**	**22,768,524**
Less: Income transferred to Expenditure Attributable to Construction	-	-
Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**18,602,765**	**22,768,524**
Explanatory Note: -		
1 **Detail of Liability/Provisions not required written back #**		
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)	**57,770**	**62,687**
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 Accrured 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 (Sl.no-A(v) of Note No-22)	-	-
q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(vi) of Note No-22)	-	364,746
r) Provision for Superannuation/Pension Fund (Sl.no-A(vii) of Note No-22)	-	-
s) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Momento etc) (Sl.no-A(I,ii,iii,iv) of Note No-17 and Sl.no-A(I,ii,iii,iv) of Note No.-22)	-	-
t) Provision for tariff adjustment [Sl. No B(i) under Note 22]	-	-
u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)	-	-
v) Provision for Livlihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
w) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	-	-
x) Write back of Project expenses provided for		
y) Others	2,010,136	3,030
TOTAL	**2,067,906**	**430,463**
2	-	-

Total carried forward to Statement of Profit & Loss Includes ` ------ (Previous year ` ---------) relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of ` --------pertaining to Subansari Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities Issued by ICAI.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 26 GENERATION AND OTHER EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A. GENERATION EXPENSES		
(i) Water Usage Charges	-	-
(ii) Consumption of stores and spare parts	7,672,250	3,986,891
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	28,569,887	20,887,791
- Machinery	24,746,990	23,075,012
- Others	54,554,282	64,414,967
D. OTHER EXPENSES		
Rent & Hire Charges	5,753,567	4,563,656
Rates and taxes	122,126	103,266
Insurance	22,640,074	21,682,132
Security expenses	29,349,777	26,127,429
Electricity Charges	-	10,000
Travelling and Conveyance	6,181,981	4,657,580
Expenses on vehicles	4,709,585	4,968,658
Telephone, telex and Postage	4,142,014	4,090,014
Advertisement and publicity	827,799	764,698
Entertainment and hospitality expenses	-	11,500
Printing and stationery	1,547,404	527,535
Consultancy charges - Indigenous	563,600	2,673,811
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	74,449	80,960
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	502,060	1,685,717
Loss on Assets	57,754	753,026
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	87,594	29,543
Donation	-	-
CSR/ Sustainable Development	1,921,072	994,297
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	10,083,352	234,251
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	-	1,714,953
Less: - Exp Recoverable on Regulated Power	-	(1,714,953)
Exchange rate variation	-	-
Other general expenses	41,546,988	33,545,286
Sub-total	**245,654,605**	**219,868,020**
Add/(Less): C.O./Regional Office/PID Expenses	9,432,815	6,898,131
Sub-total	**255,087,420**	**226,766,151**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	255,087,420	**226,766,151**
E. PROVISIONS		
Bad and doubtful debts provided	-	-
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares	32,887	31,868
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Others	-	-
Sub-total	**32,887**	**31,868**
Add/(Less): C.O./Regional Office/PID Expenses	3,088	25,052
Sub-total	**35,975**	**56,920**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	35,975	**56,920**
Total carried forward to Statement of Profit & Loss	**255,123,395**	**226,823,071**

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Explanatory Note: -

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

(Amount in ₹)

	For the year ended 31st March, 2017	For the year ended 31st March, 2016
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, stated amount has been provided in the books during the year/period towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order.		

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the year ended 31st March, 2017	For the year ended 31st March, 2016
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	74,449	69,729
Reimbursement of expenses	-	11,231
Total Audit Expenses	74,449	80,960

4 Total carried forward to Statement of Profit & Loss includes ` ------ (Previous year ` ---------) relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of ` --------pertaining to Subansari Lower Project has been recognised in compliance to Guidance Note on Accounting for Rate Regulated Activities issued by ICAI.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Waterl Bhawan Kolkata-91

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	223,680,522	195,882,199
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	34,460,787	33,756,568
Staff welfare expenses	11,639,500	17,337,169
Leave Salary & Pension Contribution	-	-
Amortisation Expenses Of Deferred Employee Cost	-	-
Sub-total	**269,780,809**	**246,975,936**
Add/(Less): C.O./Regional Office Expenses	50,193,658	31,772,504
Sub-total	**319,974,467**	**278,748,440**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**319,974,467**	**278,748,440**

Explanatory Note: -

1 The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees inlcuded in Salaries, wages, allowances.

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

	For the year ended 31st March, 2017	For the year ended 31st March, 2016
i) towards Employees Provident Fund	12,562,668	12,261,224
ii) towards Employees Defined Contribution Superannuation Scheme	19,087,692	20,717,032

3 Total carried forward to Statement of Profit & Loss includes ` ------ (Previous year ` ---------) relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of ` --------pertaining to Subansari Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.

NOTE NO. 28 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	**Interest on :**		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Adjustment on account of effective Interest - Grant in Aid	-	-
	Sub-total	**-**	**-**
B	**Other Borrowing Cost**		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	31,054	19,884
	Adjustment on account of effective Interest	58,406	47,883
	Committed Capital Expenses-Adjustment For Time Value	-	-
	Sub-total	**89,460**	**67,767**
C	**Applicable net gain/ loss on Foreign currency transactions and translation**		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	**-**	**-**
	Total (A + B + C)	**89,460**	**67,767**
	Add/(Less): C.O./Regional Office/PID Expenses	5,445	2,791
	TOTAL	**94,905**	**70,558**
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	**94,905**	**70,558**

Explanatory Note: -

1 Total carried forward to Statement of Profit & Loss includes ` ------ (Previous year ` ---------) relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of ` --------pertaining to Subansari Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Depreciation & Amortisation Expenses	124,887,807	122,524,028
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	1,999,551	1,691,363
Sub-total	126,887,358	124,215,391
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	126,887,358	124,215,391

Explanatory Note: -

Total carried forward to Statement of Profit & Loss includes ' ------ (Previous year ' ---------) relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of ' --------pertaining to Subansari Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
Deferred Tax- *		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Decrease (increase) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i)

Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Accounting profit/loss before income tax	462,511,085	682,505,438
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
.....		
.....		
.....		
.....		
.....		
Change in rate of tax		
Adjustment Relating To Earlier periods	-	-
Income tax expense reported in Statement of P/L	-	-

ii)

Amounts recognised directly in Equity		
Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited/(credited) to equity:		
Current Tax	.....	.....
Deferred tax	.....	.....
Total		

iii)

Tax losses		
Unused tax losses for which no deferred tax asset has been recognised	.....	.....
Potential tax benefit @ 30%	.....	.....
Note: The unused tax losses were incurred by a .....that is not likely to generate taxable income in the foreseeable future.		

iv)

Unrecognised temporary differences		
Temporary differences relating to investments in subsidiaries for which deferred tax liabilities have not been recognised.		
Undistributed Earnings	.....	.....
Unrecognised deferred tax liabilities relating to the above temporary differences	.....	.....
Certain subsidiaries of the group have undistributed earnings of Rs.....(31st March 2016 Rs.....) which , if paid out as dividends, would be subject to tax in the hands of the recipient. An assessable temporary difference exists, but no deferred tax liability has been recognised as the parent entity is able to control the timing of distributions from the subsidiary and is not expected to distribute these profits in the foreseeable future.		

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Movement on account of:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Provisions	-	-
d) Depreciation	-	-
e) Finance Cost	-	-
f) Other Income	-	-
g) Exchange Differences on Monetary Items	-	-
TOTAL	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	**REPAIRS & MAINTENANCE**		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	**ADMINISTRATION & OTHER EXPENSES**		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquistion and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Remuneration to Auditors	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	**FINANCE COST**		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
E.	**PROVISIONS**	-	-
	Sub-total	-	-
F.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
G.	**C.O./Regional Office Expenses:**		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

H.	LESS: RECEIPTS AND RECOVERIES		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	-

NHPC LIMITED FARIDADAD

RAY & CHARTERED ACCOUNTANTS Kolkata-91

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2017

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2016	-	-	-	-	-	-	-	-	5,186,754	-	-	5,186,754
Change in Accounting Policy												-
Prior Period errors (Net)												-
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	5,186,754	-	-	5,186,754
Profit for the year		-	-	-	-	-	-	-	462,511,085	-	-	462,511,085
Other Comprehensive Income		-	-	-	-	-	-	-	-3,269,391	-	-	-3,269,391
Total Comprehensive Income	-	-	-	-	-	-	-	-	459,241,694	-	-	459,241,694
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	-	-	-	-	-	-	-	-	464,428,448	-	-	464,428,448

For Ray & Ray
Chartered Accountants
(Firm Regn. No.301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

(D Jagadish)
Manager(Finance)

(Sahadev Khatua)
Chief Engineer-I/c

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2016

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2015	-	-	-	-	-	-	-	-	45,204	-	-	45,204
Change in Accounting Policy												-
Prior Period errors (Net)									1,124,538			1,124,538
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	1,169,742	-	-	1,169,742
Profit for the year	-	-	-	-	-	-	-	-	682,505,438	-	-	682,505,438
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	-	-	-	-	-	-	-	-	682,505,438	-	-	682,505,438
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve		-	-	-	-	-	-		-			-
Amount written back from Corporate Social Responsibility Fund		-	-	-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-	-	-		-			-
Amount utilised from Self Insurance Fund		-	-	-	-	-	-		-			-
Transfer from Retained Earning												-
Dividend (FY 2014-15)									-			-
Tax on Dividend (FY 2014-15)									-			-
Dividend (Interim 2015-16)		-	-	-	-	-	-		-			-
Tax on Dividend (Interim 2015-16)		-	-	-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-	-	-		-			-
Transfer to Self Insurance Fund		-	-	-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-	-	-		-			-
Trfr to General Reserve								-	-			-
Total as on 31.03.2016	-	-	-	-	-	-	-	-	683,675,180	-	-	683,675,180

For Ray & Ray
Chartered Accountants
(Firm Regn. No.301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

(D Jagadish)
Manager(Finance)

(Sahadev Khatua)
Chief Engineer-I/c

RANGIT 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
Non-current Financial assets							
(i) Non-current investments							
a) In Equity Instrument (Quoted)	3.1	-	-	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-
(ii) Loans	3.2						
a) Employees			-		21,149,022		25,307,224
b) Loan to Government of Arunachal Pradesh			-		-		-
c) Contractors/Suppliers and Others			-		-		-
(iii) Others							
-Bank Deposits with more than 12 Months Maturity	3.3		-		-		-
Total Non-current Financial assets		-	-	-	21,149,022	-	25,307,224
Current Financial assets			-		-		-
(i) Current Investments	6		-		-		-
(ii) Trade Receivables	7		-		-		-
(iii) Cash and cash equivalents	8		316,789		113,779		209,390
(iv) Bank balances	9		-		-		-
(v) Loans	10		-		9,072,690		9,216,081
(vi) others							
(a) Claims recoverables	11		906,524		101,678		17,118
(b) interest receibable on investments and bank deposits	11		-		-		-
(c) interest receibable from beneficiery	11		-		-		-
(d) other receivables	11		-		-		-
Sub total		-	906,524	-	101,678	-	17,118
Total Current Financial Assets		-	1,223,313	-	9,288,147	-	9,442,589
Total Financial Assets		-	1,223,313	-	30,437,169	-	34,749,813

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Wabel Bhavan Kolkata-91

Financial Liabilities	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
(i) Long-term borrowings							
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		-		-		-
Sub-total		-	-	-	-	-	-
(ii) Deposits/Retention Money-non current	16.2		333,973		409,649		389,101
(iii)Trade Payables including MSME	20.1		42,889,649		32,590,725		34,214,418
(iv) Other Current financial liabilities							
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		9,017,508		10,436,207		10,671,689
e) Liability against Capital Works/Supplies	20.2		-		-		-
f) interest payable on borrowings	20.2		-		-		-
g) Other Payables	20.2		-		-		-
Sub total			9,017,508	-	10,436,207	-	10,671,689
Total		-	52,241,130	-	43,436,581		45,275,208

Note:

1. The company does not classify any financial asset/financial liability at fair value through profit or loss (FVTPL).

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

B) FAIR VALUATION MEASUREMENT

(Amount in `)

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

	Note No.	As at 31st March, 2017 Level 1	As at 31st March, 2016 Level 1	As at 01st Apr, 2015 Level 1
Financial Assets at FVTOCI				
(i) Investments-				
- In Equity Instrument (Quoted)	3.1	-	-	-
- In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-
Total		-	-	-

Note:

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

(Amount in `)

Particulars	Note No.	As at 31st March, 2017 Level 1	Level 2	Level 3	As at 31st March, 2016 Level 1	Level 2	Level 3	As at 01st Apr, 2015 Level 1	Level 2	Level 3
Financial assets										
(i) Loans	3.2									
a) Employees			0			0			25307224	
b) Loan to Government of Arunachal Pradesh			0			0			0	
c) Contractors/Suppliers and Others			0			0			0	
(ii) Others	3.3									
-Bank Deposits with more than 12 Months Maturity		0			0			0		
Total Financial Assets		0	0	0	0	0	0	0	25307224	0
Financial Liabilities										
(i) Long-term borrowings	16.1									
a) Bonds			0			0			0	
b) Term Loans			0			0			0	
c) Subordinate Debts				0			0			0
(ii) Other Long Term Financial Liabilities	16.2									
-Deposits/Retention Money				335595			0			389101
Total Financial Liabilities		0	0	335595	0	0	0	0	0	389101

NHPC LIMITED FARIDABAD

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-91

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost

(Amount in `)

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
Financial assets	3.2						
(i) Loans							
a) Employees		-		21,149,022		25,307,224	25,307,224
b) Loan to Government of Arunachal Pradesh		-		-		-	-
c) Contractors/Suppliers and Others		-		-		-	-
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity		-		-		-	
Total Financial Assets		-		**21,149,022**		**25,307,224**	
Financial Liabilities	16.1						
(i) Long-term borrowings							
a) Bonds		-		-		-	
b) Term Loans		-		-		-	
c) Subordinate Debts		-		-		-	
(ii) Other Long Term Financial Liablities	16.2						
-Deposits/Retention Money		333,973	335,595	409,649		389,101	389,101
Total Financial Liabilities		**333,973**		**409,649**		**389,101**	

NHPC LIMITED FARIDABAD

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(2)Financial Risk Management

(i) Maturities of Financial Liabilities:

The table below provides undiscounted cash flows towards company's financial liabilities into relevant maturity based on the remaining period at the balance sheet to the contractual maturity date. Balance due within 1 year is equal to their carrying balances as the impact of discounting is not significant. (refer Note 16.1 and 16.2 of balance sheet)

For year Ended 31st March 2017

(Amount in ₹)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	9,407,533	9,032,601	374,932	-	-
Trade Payables	20.2	42,889,649	42,889,649	-	-	-
Total Financial Liabilities		**52,297,182**	**51,922,250**	**374,932**	-	-

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	10,902,324	10,444,566	457,758	-	-
Trade Payables	20.2	32,590,725	32,590,725	-	-	-
Total Financial Liabilities		**43,493,049**	**43,035,291**	**457,758**	-	-

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	11,105,994	10,671,689	434,305	-	-
Trade Payables	20.2	34,214,418	34,214,418	-	-	-
Total Financial Liabilities		**45,320,412**	**44,886,107**	**434,305**	-	-

(ii)Foreign Currency Financial Liabilities

(a) Foreign Currency Exposure:

The company's exposure to foreign currency at the end of the reporting period expressed in INR are as follows :

(Amount in ₹)

Particulars	31.03.2017	31.03.2016	01.04.2015
Financial Liabilities:			
Foreign Currency Loans	-	-	-
Other Financial Liablities (Sundry Creditors,Retention Money/Security Deposits etc.)	-	-	-
Net Exposure to foreign currency (liabilities)	0	0	0

For Ray & Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

(D jagadish)
Manager (Finance)

(Sahadev Khatua)
Chief Engineer-I/c

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Name of the Unit : RANGIT POWER STATION

Appendix-I to Note-35

(A) RECONCILIATION OF BALANCE SHEET

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2016			As at 01st April, 2015		
		Previous GAAP	Adjustments	IND AS	Previous GAAP	Adjustments	IND AS
ASSETS							
(1) **NON-CURRENT ASSETS**							
a) Property Plant & Equipment	2.1	2,769,808,597	17,916,807	2,787,725,404	2,876,101,018	-	2,876,101,018
b) Capital Work In Progress	2.2	1,464,447	(7,168)	1,457,279	631,230	-	631,230
c) Investment Property	2.3	-	-	-	-	-	-
d) Other Intangible Assets	2.4	25,603	-	25,603	166,812	-	166,812
e) **Financial Assets**							
i) Investments	3.1	-	-	-	-	-	-
ii) Loans	3.2	21,359,664	(210,642)	21,149,022	25,442,224	(135,000)	25,307,224
iii) Others	3.3	-	-	-	-	-	-
f) Other Non Current Assets	4	-	210,642	210,642	-	135,000	135,000
(2) **CURRENT ASSETS**							
a) Inventories	5	49,491,728	(12,779,353)	36,712,375	57,373,042	-	57,373,042
b) **Financial Assets**							
i) Investments	6	-	-	-	-	-	-
ii) Trade Receivables	7	-	-	-	-	-	-
iii) Cash & Cash Equivalents	8	113,779	-	113,779	209,390	-	209,390
iv) Bank balances	9	-	-	-	-	-	-
v) Loans	10	17,733,005	(8,660,315)	9,072,690	24,639,704	(15,423,623)	9,216,081
vi) Others	11	-	101,678	101,678	-	17,118	17,118
c) Current Tax Assets (Net)	12	-	-	-	-	-	-
d) Other Current Assets	13	1,341,055	8,558,637	9,899,692	2,656,848	15,406,505	18,063,353
TOTAL ASSETS		**2,861,337,878**	**5,130,286**	**2,866,468,164**	**2,987,220,268**	-	**2,987,220,268**
(3) Regulatory Deferral Account Debit Balances	14	-	-	-	-	-	-
Total assets and regulatory deferral account debit balances		**2,861,337,878**	**5,130,286**	**2,866,468,164**	**2,987,220,268**	-	**2,987,220,268**
EQUITY AND LIABILITIES							
(1) **EQUITY**							
(a) Equity Share Capital	15.1	-	-	-	-	-	-
(b) Other Equity	15.2	678,488,426	5,186,754	683,675,180	394,715,047	45,204	394,760,251
(2) **LIABILITIES**							
NON-CURRENT LIABILITIES							
a) **Financial Liabilities**							
i) Borrowings	16.1	-	-	-	-	-	-
ii) Trade Payables							
Total outstanding dues of micro enterprises and small enterprises							
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
iii) Other financial liabilities	16.2	-	409,649	409,649	-	389,101	389,101
b) Provisions	17	-	-	-	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-	-	-	-
d) Other non-current Liabilities	19	591,397,758	(457,758)	590,940,000	624,467,048	(697,048)	623,770,000
(3) **CURRENT LIABILITIES**							
a) **Financial Liabilities**							
i) Trade Payables	20.1	32,590,725	-	32,590,725	34,214,418	-	34,214,418
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	-	10,436,207	10,436,207	-	10,671,689	10,671,689
b) Other Current Liabilities	21	44,917,291	(10,444,566)	34,472,725	45,363,040	(10,408,946)	34,954,094
c) Provisions	22	19,108,707	-	19,108,707	15,072,428	-	15,072,428
d) Current Tax Liabilities (Net)	23	-	-	-	-	-	-
(4) **FUND FROM C.O.**	15.3	1,494,834,971	-	1,494,834,971	1,873,388,287	-	1,873,388,287
TOTAL EQUITY & LIABILITIES		2,861,337,878	5,130,286	2,866,468,164	2,987,220,268	-	2,987,220,268

NHPC LIMITED FARIDABAD

(D Jagdish)
Manager(Fin)

(Sahadev Khatua)
Chief Engineer-I/c

RAY & R... CHARTERED ACC... Webel Bh... Kolkata

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Name of the Unit : RANGIT POWER STATION

(B) RECONCILIATION OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2016		
		Previous GAAP	Adjustments	IND AS
INCOME				
i) Revenue from Operations	24	1,291,589,222	(1,994,848)	1,289,594,374
ii) Other Income	25	22,768,524	-	22,768,524
TOTAL INCOME		**1,314,357,746**	**(1,994,848)**	**1,312,362,898**
EXPENSES				
i) Generation and Other Expenses	26	234,768,359	(7,945,288)	226,823,071
ii) Employee Benefits Expense	27	278,748,440	-	278,748,440
iii) Finance Cost	28	22,675	47,883	70,558
iv) Depreciation & Amortization Expense	29	123,454,384	761,007	124,215,391
TOTAL EXPENSES		**636,993,858**	**(7,136,398)**	**629,857,460**
Prior Period Items		**(1,124,538)**	1,124,538	
Profit before Exceptional items,Rate Regulated Activities and Tax		**678,488,426**	**5,141,550**	**682,505,438**
Exceptional Items		-		-
PROFIT BEFORE TAX		**678,488,426**	4,017,012	**682,505,438**
Tax Expenses	30			
i) Current Tax		-	-	-
ii) Adjustments relating to earlier years		-	-	-
iii) Deferred Tax		-	-	-
Total Tax Expenses		-	-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		**678,488,426**	**4,017,012**	**682,505,438**
Movement in Regulatory Deferral Account Balances	31	-	-	-
Impact of Tax on Regulatory Deferral Accounts				
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-	-
PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**678,488,426**	**4,017,012**	**682,505,438**
Profit for the year from continuing operations		**678,488,426**	4,017,012	**682,505,438**
Profit from discontinued operations				-
Tax expense of discontinued operations				-
Profit from discontinuing operations after tax				-
II OTHER COMPREHENSIVE INCOME				
A **(I) Items that will not be reclassified to profit or loss**				
- Remeasurements of the defined benefit plans		-	-	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-	-
- Equity Investment		-	-	-
Less: Income Tax on Equity Investment		-	-	-
B **(I) Items that will be reclassified to profit or loss**				
- Investment in Debt Instruments		-	-	-
Less: Income Tax on investment in Debt Instruments		-	-	-
Other Comprehensive Income (A+B)		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (I+II)		**678,488,426**	**4,017,012**	**682,505,438**

(D Jagadish)
Manager(Finance)

(Sahadew Khatua)
Chief Engineer-I/c

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

Appendix-II to Note-35

RANGIT 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	678,488,426	394,715,047
Adjustments :		
Impact of arrangements/contracts containing a lease	-	-
Fair valuation of Investments	-	-
Fair valuation of Financial Assets and Financial liabilities other than investments	-785,991	45,204
Rebate to Customers (Upfront Provision)	-	-
Discounting of Provisions	-	-
Proposed Dividend	-	-
Rectification of Depreciation	-	-
Investments-adjustment of premium/discount on acquisition	-	-
Remeasurement of defined Benefit plan-Tax effect	-	-
Change in policy for recognition of Property, Plant & Equipment (PPE)	5,972,745	-
Tax effect of adjustments	-	-
	5,186,754	45,204
Total equity as per IND AS	683,675,180	394,760,251

(B)RECONCILIATION STATEMENT OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

Particulars	31st March 2016
Profit after tax as per Previous GAAP	678,488,426
Adjustments:	
Impact of arrangements/contracts containing a lease	-
Fair valuation of Financial Assets and Financial liabilities other than investments	-831,195
Investments-adjustment of premium/discount on acquisition	-
Rebate to Customers (Upfront Provision)	-
Discounting of Provisions	-
Change in policy for recognition of Property, Plant & Equipment (PPE)	5,972,745
Impact of Prior Period expenses transferred to Opening reserves	-1,124,538
Remeasurement of defined Benefit plan	-
Tax effect of adjustments	-
Total Adjustments	4,017,012
Profit after tax as per IND AS	682,505,438
Other comprehensive income	-
Total comprehensive income	682,505,438

NHPC LIMITED FARIDABAD

(D jagdish)
Manager(Finance)

(Sahadev Khatua)
Chief Engineer-I/c

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RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

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 24,26,45,832/- (previous year Rs 24,26,45,832/- and as at 01.04.2015 Rs Nil) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

The Management has assessed the above claims and recognized a provision of Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs 24,26,45,832/- (previous year Rs 24,26,45,832/- and as at 01.04.2015 Rs Nil) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs. Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) before various authorities/courts. Pending settlement, the Company has assessed and provided an amou. of Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil). Pending settlement, the Company has assessed and provided an amount of Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs

Nil) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other miscellaneous matters amount to Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs Nil (previous year Rs Nil and Rs Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs Nil (previous year Rs Nil and 01.04.2015 Rs Nil) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as at 31.03.2017 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2017	Provision against the claims	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	24,26,45,832/-	Nil	24,26,45,832/-	24,26,45,832/-	Nil
2.	Land Compensation cases	Nil	Nil	Nil	Nil	Nil
3.	Disputed tax matters	Nil	Nil	Nil	Nil	Nil
4.	Others	Nil	Nil	Nil	Nil	Nil
	Total	24,26,45,832/-	Nil	24,26,45,832/-	24,26,45,832	Nil

The above is summarized as at 31.03.2016 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 01.04.2015	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	24,26,45,832/-	Nil	24,26,45,832/-	Nil	24,26,45,832/-
2.	Land Compensation cases	Nil	Nil	Nil	Nil	Nil
3.	Disputed tax matters	Nil	Nil	Nil	Nil	Nil
4.	Others	Nil	Nil	Nil	Nil	Nil
	Total	24,26,45,832/-	Nil	24,26,45,832/-	Nil	24,26,45,832/-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC Limited Rangit Power Station

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) towards above contingent liabilities.

(e) An amount of Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

(f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

(g) Agency wise details of contingent liability as at 31.03.2017 are as under:

(Amount in Rs)

Sl. No.	Category of Agency	Claims as on 31.03.2017	Provision against the claims/ Paid during the year	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition /deduction (-) from contingent liability during the year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1	Central Govt. departments	Nil	Nil	Nil	Nil	Nil
2	State Govt. departments or Local Bodies	Nil	Nil	Nil	Nil	Nil
3	CPSEs	Nil	Nil	Nil	Nil	Nil
4	Others	24,26,45,832/-	Nil	24,26,45,832/-	24,26,45,832/-	Nil
	TOTAL	24,26,45,832/-	Nil	24,26,45,832/-	24,26,45,832/-	Nil

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.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

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.

d) **Other Cases (Please Specify)**

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
	Total	Nil	Nil	Nil

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)	11141640/-	14252306/-	6307836/-
2.	Investment Property	Nil	Nil	Nil
3.	Intangible assets	Nil	Nil	Nil
	Total	**11141640/-**	**14252306/-**	**6307836/-**

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.

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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.	N/A	N/A	N/A
2.	Amount of advances received.	N/A	N/A	N/A
3.	Amount of retention.	N/A	N/A	N/A
4.	The gross amount due from customers for contract works as an asset.	N/A	N/A	N/A
5.	The gross amount due to customers for contract works as a liability.	N/A	N/A	N/A

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

(Amount in Rs)

		For the Year ended 31.03.2017	For the Year ended 31.03.2016
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	NIL	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Expenditure attributable to Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of property, plant & equipment	NIL	NIL

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of tariff) Regulations. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per accounting policy adopted in IGAAP, which is allowed to be continued for long-term foreign currency monetary items recognised till 31.03.2016 as per exemption given in IND AS 101- First Time Adoption of Ind AS.

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

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(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	3693800/-	Nil	21058195/-
Purchase of goods/Inventory	Nil	8083645/-	Nil	5437681/-
Services Received by the Company	Nil	3976381/-	119928/-	3999058/-
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	15753826/-	119928/-	30494934/-

(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	119928/-	555933/-	4453812/-	232701/-	4959584/-
Receivables by the Company	727934/-	Nil	Nil	1085691/-	209288/-	4040125/-
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

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9. Disclosures as required under Ind AS-17 on Leases, Ind AS-19 on "Employee Benefits" and Ind AS-36 on "Impairment of Assets" shall be dealt at Corporate Office.

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

(Amount in Rs)

	Particulars	For the year ended 31.03.2017	For the year ended 31.03.2016
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	Nil	Nil
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	Nil	Nil
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	Nil Rs.7672282/-	Nil Rs.3986891/-
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)

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	3226402/-	Nil	1698399/-
Trade/Other payables	5326996/-	2118524/-	8855745/-
Security Deposit/Retention Money payable	2492685/-	2492685/-	2588731/-

c) In the opinion of management, unconfirmed balances will not have any material impact.

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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	797296/-	796417/-
2	Education & Skill Development	433521/-	197880/-
3	Women Empowerment /Senior Citizen	Nil	Nil
4	Environment	Nil	Nil
5	Art & Culture	Nil	Nil
6	Ex-Armed Forces	Nil	Nil
7	Sports	199447/-	Nil
8	National Welfare Fund	Nil	Nil
9	Technology & Research	Nil	Nil
10	Rural Development	435851/-	Nil
11	Capacity Building	Nil	Nil
12	SwachhVidyalayaAbhiyan	Nil	Nil
13	Swachh Bharat Abhiyan	54957/-	Nil
	Total amount	**1921072/-**	**994297/-**

(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	1429981/-	491091/-	1921072/-
	Total	**1429981/-**	**491091/-**	**1921072/-**

(b) As stated above, a sum of Rs. 491091/- out of total expenditure of Rs.1921072/- 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. 20.1): -

(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	 Rs.5735612/- 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

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	18000/-	12180/-	30180/-
(+) Permitted receipts	Nil	148000/-	148000/-
(-) Permitted payments	Nil	71675/-	71675/-
(-) Amount deposited in Banks	18000/-	Nil	18000/-
Closing cash in hand as on 30 December 2016	**Nil**	**88505/-**	**88505/-**

* Specified Bank Notes are as defined in the notification of the Government of India, Ministry of Finance, Department of Economic Affairs No. S.O. 3407(E), dated 08th November 2016.

17. **Disclosure relating to verified emission reductions (VERs) is as under:**

Sl. No.	Description	
1	No. of VERs held as Investment & the basis of valuation	Nil
2	No. of VERs under certification	Nil
3	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Amount in Rs)	Nil
4	No. of VERs sold during the year ended 31.03.2017 with the value thereof.	Nil

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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).**

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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	
Income Tax		
Sales Tax /VAT		
Service Tax		
Custom Duty		
Excise Duty		
Works Contract Tax		
Any other levies (Please specify)		

b) Statutory dues which have not been deposited on account of any dispute:-

(Amount in Rs)

Name of the Statute	Nature of dues	Amount in Rs	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	Nil		
Sales Tax Acts/VAT Act	Sales Tax/ VAT			
Finance Act,1994	Service Tax			
Custom Act,1962	Custom Duty			
Central Excise Tariff Act, 1985	Excise Duty			
Works Contract Tax	Works Contract Tax			
Please specify	Any other levies			

c) Details of Immovable Properties (other than land) for which title deeds are not held in the name of the company:

(Amount in Rs)

Sl. No.	Details of the Property	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
NIL					

21. Disclosure for reporting in compliance to directions issued by Office of CAG u/s 143(5):

(a) Details of land for which title deeds are not held in the name of the company:

(Amount in Rs)

Sl. No.	Details of Land (Freehold/Leasehold)	Gross Block as at 31.03.2017	Net Block as at 31.03.2017	Area (in Hectare)	Reasons for non execution of title deed
1	Freehold-Land-Megyang	1,27,728/-	1,27,728/-	0.09	Correspondence and various meeting in this regard have been made with the Land Revenue Department. Latest correspondence made vide letter no. //972 dt 20.12.2016.

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					details of payment to Land owner and copy of other relevant documents have been provided to the Sub Divisional Magistrate to transfer the title deed of land at the earliest. As intimated by the Sub Divisional Magistrate, west Sikkim vide his letter dated 21.02.2017, the Party is raising dispute over compensation given by NHPC. In this regard a meeting is being arranged with SDM, NHPC and the Land owner in the month of May 2017 to sort out the issue.

(b)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	Nil
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not Applicable.

For Ray & Ray
Chartered Accountants
(Firm Regn No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M. No.056359.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

(D Jagadish)
Manager Finance

(Sahadev khatua)
Chief Engineer-I/c

NHPC LIMITED FARIDABAD

Date: April 2017.

Place: RO Siliguri.

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Note No. -35: First Time adoption of IND AS

Transition from IGAAP to IND AS

These financial statements, for the year ended 31st March, 2017, are the first the Company has prepared in accordance with Ind AS. For periods upto and including the year ended 31 March, 2016, the Company prepared its financial statements in accordance with IGAAP, including accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended).

The accounting policies set out in Note No. 1 have been applied in preparing the financial statements for the year ended 31 March 2017, the comparative information presented in these financial statements for the year ended 31 March 2016 and in the preparation of an opening Ind AS Balance Sheet at 1 April 2015 (date of transition). In preparing its opening Ind AS Balance Sheet, the company has adjusted the amounts reported previously in financial statements prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant provisions of the Act (previous GAAP or Indian GAAP). An explanation of how the transition from previous GAAP to Ind AS has affected the group's financial position, financial performance and cash flows is set out in the following tables and notes.

A. Exemptions and exceptions availed: Set out below are the applicable Ind AS 101 optional exemptions and mandatory exceptions applied in the transition from previous GAAP to Ind AS.

i) **Optional exemptions:**

a) **Deemed Cost for Property, Plant & Equipment, Investment Property and Intangible Assets:** The Company has availed exemption under para D7AA of appendix C to IND AS 101 which permits a first time adopter to continue with the carrying values for its Property, Plant & Equipment, Investment Property and Intangible Assets as at the date of transition to IND ASs measured as per previous GAAP.

b) **Long Term Foreign Currency Monetary Items:** Para D13AA of appendix C to Ind AS 101 permits a first time adopter to continue the policy adopted for exchange differences arising from translation of long term foreign currency monetary items recognised in the financial statements for the period ended immediately before the beginning of the first Ind AS financial reporting period as per previous GAAP. The company has availed the exemption under Para D13AA and has continued to apply the accounting policy earlier adopted for accounting of exchange differences arising on restatement of long-term foreign currency monetary items recognised till 31.03.2016.

c) **Designation of previously recognised financial instruments:** Para D19 of Ind AS 101 allows an entity to designate investment in equity instruments at Fair value through Other Comprehensive Income (FVTOCI) on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Accordingly company

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

has elected to avail the exemption and designate its investment in equity instruments at Fair value through Other Comprehensive Income (FVTOCI).

d) **Fair value measurement of financial assets or financial liabilities at initial recognition:** Para D20 of Ind AS 101 permits prospective application of requirements of IND AS 109 to transactions entered into on or after date of transition. The company has availed the exemption for fair value measurement of financial assets and financial liabilities prospectively.

c) **Investment in Subsidiaries and joint ventures:** Para D15 of Ind AS 101 allows an entity to measure investment in subsidiaries, joint ventures and associates at previous GAAP carrying amount at the date of transition to Ind AS. The Company has availed the exemption with regard to measuring the investment in subsidiaries and joint venture as at date of transition at deemed cost which is previous GAAP carrying amount at that date.

d) **Leases:** Appendix C to Ind AS 17- Leases requires an entity to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, the assessment should be carried out at the inception of the contract or arrangement. Para D9 of Ind AS 101 provides an option to make this assessment on the basis of facts and circumstances existing at the date of transition to Ind AS, except where the effect is expected to be not material. The Company has elected to apply this exemption for such arrangements/contracts based on the conditions in place as at the date of transition.

ii) Mandatory exceptions:

a) **Estimates:** An entity's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with the previous GAAP (after adjustment to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1st April 2015 are consistent with the estimates as at the same date made in conformity with previous GAAP. The company made estimates for the following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

- All assets and liabilities have been classified into financial assets/liabilities and non-financial assets/liabilities.
- Investments in Equity instruments carried at Fair Value through Other Comprehensive Income (FVTOCI).
- Investment in debt instruments carried at FVTOCI.
- Fair valuation of loans to employee such as house building advance, car advance, computer advance and scooter advance using discounted cash flow method. The interest rates used for valuing the above advances for income tax purpose have been used as the discount rate.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Weibel Bhawan Kolkata-91

- 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 Ray & Ray
Chartered Accountants
(Firm Regn No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M. No.056359.

Date: 25th April 2017.

Place: RO Siliguri.

(D Jagadish)
Manager Finance

(Sahadev Khatua)
Chief Engineer-I/c

NHPC LIMITED FARIDABAD

NHPC LTD.

RANGIT POWER STATION

BALANCE SHEET
AS ON
31.03.2018



NHPC LIMITED

Name of the Unit : RANGIT POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2018

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2018	As at 31st March, 2017
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property Plant & Equipment	2.1	2,570,161,271	2,682,622,708
b) Capital Work In Progress	2.2	5,842,415	1,731,289
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	142,638	185,256
e) Financial Assets			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	-	-
f) Non Current Tax Assets (Net)	4.1	-	-
g) Other Non Current Assets	4.2	-	-
TOTAL NON CURRENT ASSETS		2,576,146,324	2,684,539,253
(2) CURRENT ASSETS			
a) Inventories	5	33,510,684	39,344,469
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	276,351	316,789
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	155,278	906,524
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	13,531,960	11,077,489
TOTAL CURRENT ASSETS		47,474,273	51,645,271
(3) Regulatory Deferral Account Debit Balances	14	96,766,726	55,614,575
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		2,720,387,323	2,791,799,099
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	574,527,278	504,187,143
TOTAL EQUITY		574,527,278	504,187,143
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	541,663	333,973
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	525,280,000	558,110,000
TOTAL NON CURRENT LIABILITIES		525,821,663	558,443,973
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		257,745	5,735,612
Total outstanding dues of Creditors other than micro enterprises and small enterprises		49,849,702	37,154,037
iii) Other financial liabilities	20.3	6,833,988	9,771,053
b) Other Current Liabilities	21	34,576,321	34,644,618
c) Provisions	22	8,428,605	14,231,965
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	1,520,092,021	1,627,630,698
TOTAL CURRENT LIABILITIES		1,620,038,382	1,729,167,983
TOTAL EQUITY & LIABILITIES		2,720,387,323	2,791,799,099

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

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

For Ray & Ray
Chartered Accountants
(Firm Regn. No.301072E)

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

Place: Balutar
Date: 23rd April 2018

D Jagdish
Head of Finance

Ashok Kumar Grover
Head of Project

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : RANGIT POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
INCOME			
i) Revenue from Continuing Operations	24	1,216,877,925	1,184,421,604
ii) Other Income	25	25,384,630	19,266,214
TOTAL INCOME		**1,242,262,555**	**1,203,687,818**
EXPENSES			
i) Generation and Other Expenses	26	238,877,214	255,120,964
ii) Employee Benefits Expense	27	342,275,615	369,938,533
iii) Finance Cost	28	75,898	611,126
iv) Depreciation & Amortization Expense	29	123,773,023	126,981,579
TOTAL EXPENSES		**705,001,750**	**752,652,202**
Profit before Exceptional items, Rate Regulated Activities and Tax		**537,260,805**	**451,035,616**
Exceptional items		-	-
PROFIT BEFORE TAX		**537,260,805**	**451,035,616**
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		**537,260,805**	**451,035,616**
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	41,117,597	52,838,010
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**578,378,402**	**503,873,626**
Profit for the year from continuing operations (A)		**578,378,402**	**503,873,626**
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME (B)			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurement of the defined benefit plans		(3,885,678)	(7,649,802)
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		34,554	2,776,565
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		**(3,851,124)**	**(4,873,237)**
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		**(3,851,124)**	**(4,873,237)**
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		**(3,851,124)**	**(4,873,237)**
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		**574,527,278**	**499,000,389**
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

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

For Ray & Ray
Chartered Accountants
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(Asish Kumar Mukhopadhyay)
Partner
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Place: Balutar
Date: 23rd April 2018

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मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

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NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(i) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares. The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LIMITED, NHPC Office Complex, Sector-33, Faridabad, Haryana -121003. The Company is primarily involved in the generation and sale of bulk power to various Power Utilities. Other business includes providing consultancy, project management & supervision.

(ii) Basis of preparation

(A) Statement of Compliance

These standalone financial statements are prepared on accrual basis of accounting and comply with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

Basis of Measurement

The financial statements have been prepared on accrual basis of accounting under historical cost convention, except for following financial assets and financial liabilities which are measured at fair value:

- Certain financial assets and liabilities measured at fair value.
- Plan assets of defined employee benefit plans.

The methods used to measure fair values are discussed in Note 33.

(B) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded off to the nearest crores (upto two decimals) for the Company.

(D) Use of estimates and management judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures including contingent assets and liabilities at the Balance Sheet date. The estimates and management's judgements are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that may have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Critical judgements and estimates

a) Determining whether an arrangement contains a lease

Appendix C, Ind AS 17 'Determining whether an arrangement contains a lease' requires an assessment of whether:

- -fulfilment of the arrangement is dependent on the use of a specific asset or assets (the asset); and
- -the arrangement conveys a right to use the asset.

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the

output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

The Company enters into power purchase agreements with beneficiaries.Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amount to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate of return on the Lease Receivable outstanding.

In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue on a straight-line basis over the lease term. The respective leased assets are included in the Balance Sheet based on their nature.

b) Useful life of Property, Plant and Equipment

The estimated useful life of property, plant and equipment is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Useful life of the assets used for generation of electricity is determined by the Central Electricity Regulatory Commission (CERC) Tariff Regulations as mentioned in part B of Schedule II of the Companies Act, 2013 except for construction plant & machinery and computers & peripherals which are in accordance with Schedule II of the Companies Act, 2013.

c) Recoverable amount of property, plant and equipment and capital work in progress

The recoverable amount of property, plant and equipment and capital work in progress is based on estimates and assumptions, in particular the expected market outlook and future cash flows associated with the power plants. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount resulting in impairment.

d) Post-retirement benefit plans

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increase, the inflation rate and expected rate of return on plan assets. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have an impact on the resulting calculations.

e) Revenue

The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles ofInd AS 18. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

f) Provisions and contingencies

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood ~~of~~ the contingent events has been made on the basis of best judgement by management regarding probable outflow of economic resources. Such estimation can change following unforeseeable developments.

g) Recoverable Amount of Rate Regulated Assets

The operating activities of the Company are subject to cost-of-service regulations whereby tariff charged for electricity generated is based on allowable costs like interest costs, depreciation, operation & maintenance including a stipulated return. Guidance Note on Rate Regulated Activities issued by the ICAI (previous GAAP) andInd AS 114- 'Regulatory Deferral Accounts' permits an entity to include in the rate base, as part of the cost of self-constructed (tangible) fixed assets or internally generated intangible assets, amounts that would otherwise be recognised as an expense in the statement of profit and loss in accordance with Ind AS. The Company estimates that items of regulatory deferral accounts

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

recognised in the financial statements are recoverable as per the current CERC Tariff regulations 2014-19. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

Considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money owing to delay in realization of trade receivables, except to the extent already provided for.

i) Investment in Subsidiaries and Joint Ventures

Investment has been carried at costs and as per assessment by the Company, there is no indication of impairment on such investments. Any changes in assumption may have a material impact on the measurement of the recoverable amount.

j) Insurance Claim Recoverable

The recoverable amount of insurance claims in respect of damages to Property, Plant &Equipment is based on estimates & assumptions as per terms and conditions of insurance policies.

(iii) SIGNIFICANT ACCOUNTING POLICIES- A summary of the significant accounting policies applied in the preparation of financial statements as given below have been applied consistently to all periods presented in the financial statements.

1.0 Property, Plant and Equipment (PPE)

a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP.The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

e) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.

f) Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation awarded by the Court till the date of award), rehabilitation and other expenses including expenditure on environment management plansrelatable to land in possession are treated as cost of land.

g) Assets over which the Company has control, though created on land not belonging to the Company are included under Property, Plant and Equipment.

h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.

i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD

instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through Other Comprehensive Income.

b) Initial recognition and measurement

All financial assets except trade receivables are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or Loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit orloss are expensed in the Statement of Profit and Loss.

The Company measures the trade receivables at their transaction price, if the trade receivables do not contain a significant financing component.

c) Subsequent measurement

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

i) The asset is held within a business model whose objective is to hold assets for collectingcontractual cash flows, and

ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income inthe Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss.

Debt instrument at Fair Value through Other Comprehensive Income (FVTOCI)

A 'debt instrument' is classified as at FVTOCI if both the following criteria are met:

i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

ii) The asset's contractual cash flows represent SPPI.

Debt instruments at fair value through Other Comprehensive Income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the Company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest income from these financial assets is included in other income using the EIR method.

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fairvalue. Equity instruments which are held for trading,if any, are classified at Fair Value Through Profit orLoss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

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d) Derecognition

A financial asset is derecognised only when:

i) The Company has transferred the rights to receive cash flows from the financial asset, or

ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

e) Impairment of financial assets

In accordance with Ind-AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

i) Financial assets that are debt instruments, and are measured at amortised cost.

ii) Financial assets that are debt instruments and are measured as at FVTOCI

iii) Contract Assets under Ind AS 11, Construction Contracts

iv) Lease Receivables under Ind AS 17, Leases.

v) Trade Receivables under IndAS 18, Revenue.

The Company follows 'simplified approach' permitted under Ind As 109, "Financial Instruments" for recognition of impairment loss allowance on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 11, Ind AS 17 and Ind AS 18, which requires expected life time losses to be recognised from initial recognition of the receivables.

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL.The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipments and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

11.0 Dividends







Dividends and interim dividendspayable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable and subsequently measured at amortised cost. Financial liabilities are classified as subsequently measured at amortized cost.Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the carrying amount of an assetif another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in the Statement of Profit and Lossor in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

b) Monetary grants received from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.

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c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.

b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.

d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuous management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.

b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Customers are billed on aperiodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue. Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are accounted for on year to year basis.

c) Recovery towards deferred tax items recognized till March 31,2009 are accounted for when the same materialises.

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d) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

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

f) Advance AgainstDepreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

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

h) Dividend income is recognized when right to receive the same is established.

i) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

j) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the Statement of Profit and Loss.

16.0 Employee Benefits

i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonusif the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expensein the Statement of Profit and Lossor included in the carrying amount of an asset if another standard permits such inclusion in the periods during which services are rendered by employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and contribution to Social Security Scheme are accounted as defined contribution plan.

iii) Defined benefit plans

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A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme,Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

The defined benefit obligation is calculated annually by actuary using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and Lossor included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying tangible assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying tangible assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) Depreciation on Property, Plant and Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant & Machinery

- Computer & Peripherals

ii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.

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

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

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

h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

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

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

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

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

m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount

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is charged prospectively over the revised / remaining useful life determined by technical assessment.

o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.

b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to theStatement of Profit and Loss in the year in which such decision is taken.

d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.

e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

Income tax expense comprises current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

a) Current tax

i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws applicable at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).

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ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit orloss nor the accounting profit orloss.

ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Losswhen the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

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b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

c) The Company is having a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amounts to substantially all the fair value of the plant are considered as a Finance Lease.Other embedded leases are considered as Operating Lease.

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised asa Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amountsincluding Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09up to 31st March 2009 and considered as deferred income. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate on the Lease Receivable outstanding.

ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the priorperiods presented in which the error occurred. If the error occurred before the earliest period presented, theopening balances of assets, liabilities and equity for the earliest period presented, are restated.

25.0 Earnings per share

a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholdersof the Company by the weighted average number of equity shares outstanding during the financial year.

b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholdersof the Company by the weighted average number of equity shares considered for deriving basic earnings perequity share and also the weighted average number of equity shares that could have been issued upon conversionof all dilutive potential equity shares.

c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movementsin regulatory deferral account balances.

26.0 Statement of Cash Flows

a) **Cash and Cash Equivalents:**

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For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within Borrowings underCurrentLiabilities.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

27.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

28.0 Miscellaneous

a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

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

For Ray & Ray
Chartered Accountants
(Firm Regn No. 301072E)

Asish Kumar Mukhopadhyay
Partner
M.No.056359
Date: 23rd April, 2018.
Place: Balutar

D Jagdish
Manager (Finance)

Ashok Kumar Grover
Chief Engineer-I/c
मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

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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	33602683	0	0	0	0	0	33602683	0			0	33602683	33602683
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	66909195	0	0	0	0	0	66909195	28756832	2037702	0	30794534	36114661	38152363
iv)	Buildings	439400267	0	0	0	0	0	439400267	205599434	11315867	0	216915301	222484966	233800833
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)	3094978992	0	0	0	0	0	3094978992	1503315186	72197437	0	1575512623	1519466369	1591663806
vii)	Generating Plant and machinery	1062344331	0	7339537	0	1791204	0	1067892664	497381433	25860221	-336910	522904744	544987920	564962898
viii)	Plant and machinery Sub station	339660847	0	0	0	0	0	339660847	194373694	6260718	0	200634412	139026435	145287153
ix)	Plant and machinery Transmission lines	8895085	0	0	0	0	0	8895085	3234975	211606	0	3446581	5448504	5660110
x)	Plant and machinery Others	5370066	0	0	0	0	0	5370066	2080652	117174	0	2197826	3172240	3289414
xi)	Construction Equipment	33211150	0	204534	0	1483878	0	31931806	21695711	1375392	-1374464	21696639	10235167	11515439
xii)	Water Supply System/Drainage and Sewerage	10831186	0	0	0	0	0	10831186	3776258	367030	0	4143288	6687898	7054928
xiii)	Electrical installations	1605116	0	0	0	0	0	1605116	312898	63765	0	376663	1228453	1292218
xiv)	Vehicles	10353081	0	0	0	0	0	10353081	1626817	428391	0	2055208	8297873	8726264
xv)	Aircraft/ Boats	0	0	0	0	0	0	0	0	0	0	0	0	0
xvi)	Furniture and fixture	13267875	0	458113	0	0	0	13725988	4131392	456887	0	4588279	9137709	9136483
xvii)	Computers	15135993	0	403249	0	2405155	0	13134087	12377336	807090	-2304857	10879569	2254518	2758657
xviii	Communication Equipment	13646729	0	429193	0	0	-8648	14067274	4116646	462225	-8644	4570227	9497047	9530083
xix)	Office Equipments	9392745	0	199531	0	86600	0	9505676	2089153	360504	-72546	2377111	7128565	7303592
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	12465758	0	2978684	0	0	0	15444442	3581975	474282	0	4056257	11388185	8883783
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4539395	0	225214	0	65147	8648	4708110	4537394	225116	-56478	4706032	2078	2001
	Total	5175610494	0	12238055	0	5831984	0	5182016565	2492987786	123021407	-4153899	2611855294	2570161271	2682622708
	Previous year	5158327087	0	22878554	0	5595147	0	5175610494	2370601683	124723645	-2337542	2492987786	2682622708	2787725404

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs.1,27,728 (Previous year Rs. 1,27,728) covering an area of 0.09 hectare (Previous year 0.09 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. NIL (Previous Year Rs.NIL), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

6) Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, Uri II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation. (To be used by relevant

7) Refer para no-9 of Note no. 34 for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borroeings. (For Corporate Office)

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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		

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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								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

Please check the figures mannually and make correction if required.

(Amount in ₹)

i) Amounts recognised in profit or loss for investment property

	As at 31.03.2018	As at 31.03.2017
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental	-	-

	As at 31.03.2018	As at 31.03.2017

(ii) Fair Value of investment property

(iii) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

(iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

NOTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if required. 0

(Amount in ₹)

Sl. No.	PARTICULARS	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	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	2446803	0	212846	0	0	0	2659649	2261547	255464	0	2517011	142638	185256
	Total	2446803	0	212846	0	0	0	2659649	2261547	255464	0	2517011	142638	185256
	Previous year	1893488	553315	0	0	0	0	2446803	1867885	164162	229500	2261547	185256	25603

Annexure to Note 2.1 & 2.4 as at 31.03.2018

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	65 HP STAR DELTA STATER PANEL	410713	565
2	65 HP STAR DELTA STATER PANEL	410713	565
3	65 HP STAR DELTA STATER PANEL	410713	512
4	65 HP STAR DELTA STATER PANEL	410713	512
5	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	60792
6	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	59183
7	ARRANGEMENT FOR DISMANTALING & ASSEMBLING OF THRUST COLLOR & RUNNER DISC. DRG. NO. 0-254-	410714	2926125
8	SPEED SETTING INDICATOR DRG-0-200-00-490-01 FOR G40 GOVERNOR	410714	5795
9	GATE LIMITER, DRG NO 02000049001, ITEM NO. 9 FOR G40 GOVERNOR	410714	109523
10	GATE LIMITER, DRG NO 02000049001, ITEM NO. 9 FOR G40 GOVERNOR	410714	109523
11	GATE LIMITER, DRG NO 02000049001, ITEM NO. 9 FOR G40 GOVERNOR	410714	109523
12	COIL FOR ELECTRO-MAGNETIC TRANSDUCER FOR BHEL MAKE GOVERNOR G-40	410714	43462
13	SPEED SETTING INDICATOR DRG-0-200-00-490-01 FOR G40 GOVERNOR	410714	5795
14	SPEED SETTING INDICATOR DRG-0-200-00-490-01 FOR G40 GOVERNOR	410714	5795
15	SPEED SETTING INDICATOR DRG-0-200-00-490-01 FOR G40 GOVERNOR	410714	5795
16	SPEED SETTING INDICATOR DRG-0-200-00-490-01 FOR G40 GOVERNOR	410714	5795
17	SPEED SETTING INDICATOR DRG-0-200-00-490-01 FOR G40 GOVERNOR	410714	5795
18	OUTPUT SETTING INDICATOR, DRG NO 02000049001, ITEM NO. 131 FOR G40 GOVERNOR	410714	5795
19	OUTPUT SETTING INDICATOR, DRG NO 02000049001, ITEM NO. 131 FOR G40 GOVERNOR	410714	5795
20	OUTPUT SETTING INDICATOR, DRG NO 02000049001, ITEM NO. 131 FOR G40 GOVERNOR	410714	5795
21	OUTPUT SETTING INDICATOR, DRG NO 02000049001, ITEM NO. 131 FOR G40 GOVERNOR	410714	5795
22	OUTPUT SETTING INDICATOR, DRG NO 02000049001, ITEM NO. 131 FOR G40 GOVERNOR	410714	5795
23	OUTPUT SETTING INDICATOR, DRG NO 02000049001, ITEM NO. 131 FOR G40 GOVERNOR	410714	5795
24	BALANCE INDICATOR, DRG NO 02000049001, ITEM NO. 7 FOR G 40 GOVERNOR	410714	5795
25	BALANCE INDICATOR, DRG NO 02000049001, ITEM NO. 7 FOR G 40 GOVERNOR	410714	5795
26	BALANCE INDICATOR, DRG NO 02000049001, ITEM NO. 7 FOR G 40 GOVERNOR	410714	5795
27	BALANCE INDICATOR, DRG NO 02000049001, ITEM NO. 7 FOR G 40 GOVERNOR	410714	5795
28	BALANCE INDICATOR, DRG NO 02000049001, ITEM NO. 7 FOR G 40 GOVERNOR	410714	5795
29	BALANCE INDICATOR, DRG NO 02000049001, ITEM NO. 7 FOR G 40 GOVERNOR	410714	5795
30	TACHOMETER FOR NORMAL DISPLAY OF MACHINE SPEED ON HMC PANEL FOR G 40 GOVERNOR	410714	5738
31	TACHOMETER FOR NORMAL DISPLAY OF MACHINE SPEED ON HMC PANEL FOR G 40 GOVERNOR	410714	5738
32	TACHOMETER FOR NORMAL DISPLAY OF MACHINE SPEED ON HMC PANEL FOR G 40 GOVERNOR	410714	5795
33	TACHOMETER FOR NORMAL DISPLAY OF MACHINE SPEED ON HMC PANEL FOR G 40 GOVERNOR	410714	5738

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34	TACHOMETER FOR NORMAL DISPLAY OF MACHINE SPEED ON HMC PANEL FOR G 40 GOVERNOR	410714	5738
35	TACHOMETER FOR NORMAL DISPLAY OF MACHINE SPEED ON HMC PANEL FOR G 40 GOVERNOR	410714	5795
36	FASTENERS FOR TURBINE GUIDE BEARING, AS PER DRG. NO. 0-206-01-106-01	410714	289859
37	SS STUD M56X140 LG WITH HEX NUT M56X5.5 DRG. NO. 42120210601, HT00106	410714	254057
38	AIR VALVE 150 NB FOR SPIRAL CASING, DRG NO. 0-214-03-39-001	410714	1476879
39	OIL COOLER, DRG. NO. 0-206-01-106-01, ITEM NO. 060	410714	304723
40	OIL COOLER, DRG. NO. 0-206-01-106-01, ITEM NO. 060	410714	304723
41	OIL COOLER, DRG. NO. 0-206-01-106-01, ITEM NO. 060	410714	304723
42	OIL COOLER, DRG. NO. 0-206-01-106-01, ITEM NO. 060	410714	304723
43	OIL COOLER, DRG. NO. 0-206-01-106-01, ITEM NO. 060	410714	304723
44	IMPELLER, PART NO.230	410714	117995
45	IMPELLER, PART NO.230	410714	117995
46	7.5 HP ELECTRIC AIR COMPRESSOR CFM 20-25 AIR RECEIVER 220 LTR PR. 12 KG/CM2 ELGI MODEL TS 07120 HN	411115	102267
47	7.5 HP ELECTRIC AIR COMPRESSOR CFM 20-25 AIR RECEIVER 220 LTR PR. 12 KG/CM2 ELGI MODEL TS 07120 HN	411115	102267
48	Z' SHAPED ACRYLIC 15MM SHEET PODIUM HEIGHT 44, TOP & BASE 16X21, WIDTH 16	411705	22110
49	TABLE TENNIS BOARD, MAKE: STAG, MODEL:CLUB	411705	26880
50	TABLE TENNIS BOARD, MAKE: STAG, MODEL:DX1000	411705	38080
51	LED CHROME & CRYSTAL CHANDELIER, MAX 50 WATT,	411705	41440
52	DAMRO MONARCH 3 DOOR WARDROBE (SIZE-172X60X198CM)	411705	39185
53	RIYA THREE DOOR WARDROBE MAKE-DAMRO, MODEL-KWRY005	411705	15187
54	GARDEN BENCH 3 SEATER	411707	9252
55	GARDEN BENCH 3 SEATER	411707	9252
56	GARDEN BENCH 3 SEATER	411707	9252
57	GARDEN BENCH 3 SEATER	411707	9252
58	GARDEN BENCH 3 SEATER	411707	9252
59	GARDEN BENCH 3 SEATER	411707	9252
60	GARDEN BENCH 3 SEATER	411707	9252
61	GARDEN BENCH 3 SEATER	411707	9252
62	GARDEN BENCH 3 SEATER	411707	9252
63	GARDEN BENCH 3 SEATER	411707	9252
64	DINING TABLE 4 SEATER WITH CHAIRS	411707	19791
65	DINING TABLE 4 SEATER WITH CHAIRS	411707	19791
66	DINING TABLE 4 SEATER WITH CHAIRS	411707	19791
67	DINING TABLE 4 SEATER WITH CHAIRS	411707	19791
68	KITCHEN CHIMNEY - SLEEK/KARIN-90 CM	411707	16766
69	KITCHEN CHIMNEY - SLEEK/KARIN-90 CM	411707	16766
70	DAMRO MONARCH QUEEN BED (SIZE-198X152CM)	411707	26049
71	ORNATE BED QUEEN MAKE-DAMRO, MODEL- SIZE KBO003	411707	23948
72	GASTON SINGLE BED MAKE-DAMRO, MODEL-KBGA001	411707	10009
73	GASTON SINGLE BED MAKE-DAMRO, MODEL-KBGA001	411707	10009
74	DESKTOP PC(6TH GEN INT CORE I5,3.3 GHZ,4GB DDR3,1 TB HDD,18.5 LED,WIN10 HOME) MAKE:HP, ,570-	411801	43200
75	DESKTOP PC(6TH GEN INT CORE I5,3.3 GHZ,4GB DDR3,1 TB HDD,18.5 LED,WIN10 HOME) MAKE:HP, ,570-	411801	43200
76	DESKTOP PC(6TH GEN INT CORE I5,3.3 GHZ,4GB DDR3,1 TB HDD,18.5 LED,WIN10 HOME) MAKE:HP, ,570-	411801	43200
77	DESKTOP PC(6TH GEN INT CORE I5,3.3 GHZ,4GB DDR3,1 TB HDD,18.5 LED,WIN10 HOME) MAKE:HP, ,570-	411801	43200
78	DESKTOP PC(6TH GEN INT CORE I5,3.3 GHZ,4GB DDR3,1 TB HDD,18.5 LED,WIN10 HOME) MAKE:HP, ,570-	411801	43200
79	DESKTOP PC(6TH GEN INT CORE I5,3.3 GHZ,4GB DDR3,1 TB HDD,18.5 LED,WIN10 HOME) MAKE:HP, ,570-	411801	43200
80	LEXMARK MS415DN MONO LASER PRINTER	411803	10730

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81	LEXMARK MS415DN MONO LASER PRINTER	411803	10730
82	LEXMARK MS415DN MONO LASER PRINTER	411803	10730
83	LEXMARK MS415DN MONO LASER PRINTER	411803	10730
84	LEXMARK MS415DN MONO LASER PRINTER	411803	10730
85	LEXMARK MS415DN MONO LASER PRINTER	411803	10730
86	LEXMARK MS415DN MONO LASER PRINTER	411803	10730
87	LEXMARK MS415DN MONO LASER PRINTER	411803	10730
88	EPSON L1800 A3 + INKJET PRINTER	411803	29609
89	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	411803	14300
90	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	411803	14300
91	48 V FCBC BATTERY CHARGER	411902	28910
92	48 V FCBC BATTERY CHARGER	411902	28910
93	BULLET CAMERA 6MM LENS (FULL HD) DS2CE-16DOT(2	411903	6215
94	8 CHANEL DVR HIKVISION (DS7208-HQHI-F2/16)	411903	15339
95	DELL LED MONITOR 19 INCH MODEL-E2016HV	411903	6300
96	DELL LED MONITOR 19 INCH MODEL-E2016HV	411903	6300
97	DVR, 8 CHANNEL MAKE-CPPLUS, MODEL-CP-UVR-0801H	411903	16340
98	DVR, 8 CHANNEL MAKE-CPPLUS, MODEL-CP-UVR-0801H	411903	16340
99	DVR, 8 CHANNEL MAKE-CPPLUS, MODEL-CP-UVR-0801H	411903	16340
100	DVR, 16 CHANNEL MAKE-CPPLUS, MODEL- CP-UVR-160	411903	25829
101	DVR, 16 CHANNEL MAKE-CPPLUS, MODEL- CP-UVR-160	411903	25829
102	DVR, 16 CHANNEL MAKE-CPPLUS, MODEL- CP-UVR-160	411903	25829
103	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
104	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
105	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
106	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
107	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
108	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
109	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
110	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
111	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
112	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
113	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
114	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
115	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
116	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
117	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
118	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
119	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
120	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
121	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
122	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
123	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
124	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
125	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
126	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-US	411903	5443
127	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
128	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
129	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
130	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
131	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
132	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
133	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
134	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
135	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
136	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
137	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
138	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
139	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
140	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005
141	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-[	411903	5005

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142	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-(	411903	5005
143	TREADMILL, VIVA FITNESS TI8	412006	151000
144	CYCLE VIVA 5.5VX	412006	27000
145	CYCLE VIVA 1.0VX	412006	16000
146	CYCLE HERO MISS INDIA	412006	5531
147	AUTODESK AUTOCAD 2018 COMMERCIAL NEW MULTIUSER ELD 2 YEARS SUBSCRIPTION MAKE:AUTODESK	412201	212846
148	PANASONIC CAMERA AG-UX90ED	412501	149900
149	SMART HD LED TV 43 INCH, MAKE-SAMSUNG, MODEL-UA43M5570AUMXL	412501	61900
150	SMART HD LED TV 43 INCH, MAKE-SAMSUNG, MODEL-UA43M5570AUMXL	412501	61900
151	SMART HD LED TV 55 INCH, MAKE-SAMSUNG, MODEL-UA55M5570AULXL	412501	98900
152	KENT RO GRAND PLUS	412503	18000
153	KENT RO GRAND PLUS	412503	18000
154	ELECTRICAL SIREN 0.5 KM RANGE, 230V AC	412503	6954
155	30KWP SOLAR PV ON GRID CONNECTED POWER PLAN	412503	1469670
156	RO WATER PURIFIRE RO, UV, VF TDS CONTROL, KENT	412503	18500
157	RO WATER PURIFIRE RO, UV, VF TDS CONTROL, KENT	412503	18500
158	RO WATER PURIFIRE RO, UV, VF TDS CONTROL, KENT	412503	18500
159	RO WATER PURIFIRE RO, UV, VF TDS CONTROL, KENT	412503	18500
160	RO WATER PURIFIRE RO, UV, VF TDS CONTROL, KENT	412503	18500
161	RO WATER PURIFIRE RO, UV, VF TDS CONTROL, KENT	412503	18500
162	RO WATER PURIFIRE RO, UV, VF TDS CONTROL, KENT	412503	18500
163	RO WATER PURIFIRE RO, UV, VF TDS CONTROL, KENT	412503	18500
164	HORIZONTAL DOUBLE MOUNTED PURE AC SIREN SINGLE PHASE 220/250V,2800 RPM, RANGE 5 KM , HP-1	412503	65650
165	HORIZONTAL DOUBLE MOUNTED,SIREN 6000 RPM , 50HZ AC , RANGE 3.25 KM ,HP-1/2	412503	8780
166	HORIZONTAL DOUBLE MOUNTED,SIREN 6000 RPM , 50HZ AC , RANGE 3.25 KM ,HP-1/2	412503	8780
167	HORIZONTAL DOUBLE MOUNTED,SIREN 6000 RPM , 50HZ AC , RANGE 3.25 KM ,HP-1/2	412503	8780
168	HORIZONTAL DOUBLE MOUNTED,SIREN 6000 RPM , 50HZ AC , RANGE 3.25 KM ,HP-1/2	412503	8780
169	3.5 KVA, 48V SINE WAVE INVERTER MAKE-MICROTEK, WITH 4 NOS 12V BATTERY	412503	86600
170	10 KWP SOLAR PV POWER PLANT ON GRID WITH ALL ACCESSORIES COMPLETE	412503	736000
171	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	11045
172	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	11045
173	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412801	3651
174	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412801	3651
175	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412801	3651
176	DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	412801	3651
177	BULLET CAMERA 3.6MM LENS (FULL HD) DS2CE-16DOT(2MP) IRP 3.6MM	412801	3954
178	HAND HELD METAL DETECTOR,MAKE- METRO MOULDING	412801	4897
179	HAND HELD METAL DETECTOR,MAKE- METRO MOULDING	412801	4897
180	HAND HELD METAL DETECTOR,MAKE- METRO MOULDING	412801	4897
181	HAND HELD METAL DETECTOR,MAKE- METRO MOULDING	412801	4897

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182	HAND HELD METAL DETECTOR,MAKE- METRO MOULDING	412801	4897
183	HAND HELD METAL DETECTOR,MAKE- METRO MOULDING	412801	4897
184	HAND HELD METAL DETECTOR,MAKE- METRO MOULDING	412801	4897
185	HAND HELD METAL DETECTOR,MAKE- METRO MOULDING	412801	4897
186	WELDING GAS CYLINDER HANDY TROLLY	412801	2782
187	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
188	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
189	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
190	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
191	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
192	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
193	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
194	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
195	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
196	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
197	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
198	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
199	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
200	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
201	UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	412801	2950
202	CORDLESS TELEPHONE SET	412801	2300
203	CORDLESS TELEPHONE SET	412801	2300
204	LAVA MOBILE A-68	412801	3500
205	TELEPHONE TWIN SET WITH CALLER ID	412801	4590
206	TELEPHONE TWIN SET WITH CALLER ID	412801	4590
207	TELEPHONE SET WITH CLI	412801	881
208	TELEPHONE SET WITH CLI	412801	881
209	TELEPHONE SET WITH CLI	412801	881
210	TELEPHONE SET WITH CLI	412801	881
211	TELEPHONE SET WITH CLI	412801	881
212	TELEPHONE SET WITH CLI	412801	881
213	TELEPHONE SET WITH CLI	412801	881
214	TELEPHONE SET WITH CLI	412801	881
215	TELEPHONE SET WITH CLI	412801	881
216	TELEPHONE SET WITH CLI	412801	881
217	TELEPHONE SET WITH CLI	412801	881
218	TELEPHONE SET WITH CLI	412801	881
219	TELEPHONE SET WITH CLI	412801	881
220	TELEPHONE SET WITH CLI	412801	881
221	TELEPHONE SET WITH CLI	412801	881
222	TELEPHONE SET WITH CLI	412801	881
223	TELEPHONE SET WITH CLI	412801	881
224	TELEPHONE SET WITH CLI	412801	881
225	TELEPHONE SET WITH CLI	412801	881
226	TELEPHONE SET WITH CLI	412801	881
227	TELEPHONE SET WITH CLI	412801	881
228	TELEPHONE SET WITH CLI	412801	881
229	TELEPHONE SET WITH CLI	412801	881
230	TELEPHONE SET WITH CLI	412801	881
231	TELEPHONE SET WITH CLI	412801	881
232	TELEPHONE SET WITH CLI	412801	881
233	TELEPHONE SET WITH CLI	412801	881
234	TELEPHONE SET WITH CLI	412801	881
235	TELEPHONE SET WITH CLI	412801	881
236	TELEPHONE SET WITH CLI	412801	881
237	TELEPHONE SET WITH CLI	412801	881
238	TELEPHONE SET WITH CLI	412801	881

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239	TELEPHONE SET WITH CLI	412801	881
240	TELEPHONE SET WITH CLI	412801	881
241	TELEPHONE SET WITH CLI	412801	881
242	TELEPHONE SET WITH CLI	412801	881
243	TELEPHONE SET WITH CLI	412801	881
244	TELEPHONE SET WITH CLI	412801	881
245	TELEPHONE SET WITH CLI	412801	881
246	TELEPHONE SET WITH CLI	412801	881
247	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
248	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
249	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
250	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
251	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
252	HOT AIR BLOWER 2KW	412801	2160
253	HOT AIR BLOWER 2KW	412801	2160
254	SEARCH LIGHT, LED TYPE, 100V TO 270V, 50HZ,	412801	4289
255	SEARCH LIGHT, LED TYPE, 100V TO 270V, 50HZ,	412801	4289
256	SEARCH LIGHT, LED TYPE, 100V TO 270V, 50HZ,	412801	4289
257	SEARCH LIGHT, LED TYPE, 100V TO 270V, 50HZ,	412801	4289
258	SEARCH LIGHT, LED TYPE, 100V TO 270V, 50HZ,	412801	4289
259	SEARCH LIGHT, LED TYPE, 100V TO 270V, 50HZ,	412801	4289
260	EXHAUST FAN	412801	1428
261	EXHAUST FAN	412801	1428
262	EXHAUST FAN	412801	1428
263	BED DRAWER MAKE-DAMRO, MODEL- KBD006	412801	3983
264	BED DRAWER MAKE-DAMRO, MODEL- KBD006	412801	3983
265	BED DRAWER MAKE-DAMRO, MODEL- KBD006	412801	3983
266	BED DRAWER MAKE-DAMRO, MODEL- KBD006	412801	3983
267	BED DRAWER MAKE-DAMRO, MODEL- KBD006	412801	3983
268	BED DRAWER MAKE-DAMRO, MODEL- KBD006	412801	3983
269	STOOL MAKE-DAMRO, MODEL- KCS 001	412801	2196
270	STOOL MAKE-DAMRO, MODEL- KCS 001	412801	2196
	Total		12450901

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

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

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
	Total		0			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)

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1	TURBINE	410701	181125
2	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
3	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
4	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871
5	UPPER STATIONARY LABYRINTH AS PER DRG	410714	83446
6	UPPER STATIONARY LABYRINTH AS PER DRG	410714	298991
7	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	80176
8	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99929
9	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99929
10	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	88597
11	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99929
12	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99929
13	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	97687
14	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	97687
15	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	88557
16	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	7005
17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6645
18	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
19	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
20	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
21	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
22	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
23	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
24	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
25	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
26	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
27	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
28	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
29	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
30	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
31	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
32	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
33	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
34	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
35	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261

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36	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	6261
37	Articulated wheel loader	411102	1468089
38	Dewatering pump	411112	5820
39	Hand Drill Mechine	411116	9969
40	RADIAL GATE AUTOMATION	411801	118666
41	RADIAL GATE AUTOMATION	411801	118666
42	RADIAL GATE AUTOMATION	411801	118668
43	Intel Core2 Duo E4600 with 17 TFT	411801	33567
44	DELL VOSTRO 230ST DESKTOP PC	411801	38914
45	BUSINESS DESKTOP COMPUTER, HP COMPAQ ELITE 8300 MT	411801	51427
46	BUSINESS DESKTOP COMPUTER, HP COMPAQ ELITE 8300 MT	411801	51427
47	HP Compaq DC7700 Intel Core2Duo with TFT Monitor (OLD AIN 6301040039)	411801	42538
48	HP Compaq DC7700 Intel Core2Duo with TFT Monitor (OLD AIN 6301040039)	411801	42538
49	HP Compaq Business Desktop DX2280	411801	33953
50	COMPUTERS,COMPAQ MAKE, MODEL NO-3601.	411801	47975
51	DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MO	411801	41363
52	DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MO	411801	40693
53	DELL VOSTRO 230ST DESKTOP PC	411801	38914
54	DELL DESKTOP (INTEL CORE2 DUO 8400 3GHX 6MB12C	411801	42700
55	HCL DESKTOP (INFINITY PRO BL 1295 INTEL CORE2 DU	411801	34426
56	HP 6040INDESTOP P.C	411801	37195
57	COMPAQ DESKTOP	411801	24950
58	COMPAQ PRESORIO DUAL CORE	411801	26950
59	HP PAVILION DESKTOP	411801	37600
60	COMPAQ PRESARIO MODEL 3350 WITH 17 TFT MONITO	411801	26850
61	HCL DESKTOP (INFINITY PRO BL 1295 INTEL CORE2 DU	411801	34426
62	HP LAPTOP PROBOOK, MAKE - HP, MODEL-6470B	411801	59792
63	HP LAPTOP PROBOOK, MAKE - HP, MODEL-6470B	411801	59792
64	HP LAPTOP PROBOOK, MAKE - HP, MODEL-6470B	411801	59792
65	HP LAPTOP PROBOOK, MAKE - HP, MODEL-6470B	411801	59792
66	HP LAPTOP 2.1GHZ	411801	41000
67	LAPTOP MAKE TOSHIBA	411801	137747
68	DELL MINI 10 NOTE BOOK	411801	22012
69	DELL MINI 10 NOTE BOOK	411801	22012
70	DELL MINI 10 NOTE BOOK	411801	22012
71	DELL MINI 10 NOTE BOOK	411801	22013
72	DELL STUDIO 1458 NOTE BOOK	411801	44614
73	LINE PRINTER, NETWORK INTERFACE, UPS & COMPAQ	411801	42094
74	Scanner (6350 F3)	411801	29000
75	CANON COLOUR LASER PRINTER A3 SIZE-LBP 9100CDN	411803	128157
76	PRINTER TVSE MSP 250	411803	8585
77	A-4 NETWORK COLOUR LASER PRINTER, HP CP/CL 152	411803	20748
78	Printer (HP 125C)	411803	19500
79	HP Desk 640 C Printer	411803	15900
80	HP OFFICE JET 4266 PRINTER	411803	10191
81	CANON PIXMA IX 4000 PHOTO PRINTER	411803	15750
82	A3 SIZE COLOR INKJET PRINTER ALL-IN-ONE, HP OFFIC	411803	20190
83	A3 SIZE COLOR INKJET PRINTER ALL-IN-ONE, HP OFFIC	411803	23634
84	HP Laser Jet 2600N	411803	18800
85	PRINTER HP LASERJET M2727NF MFP SERIES	411803	44814
86	PRINTER HP LASERJET M2727NF MFP SERIES	411803	44814
87	A-4 NETWORK COLOUR LASER PRINTER, HP CP/CL 152	411803	20748
88	HP LEASER PRINTER1008	411803	7800
89	HP LAZER JET PRINTER M 1319F	411803	16900
90	Printer	411803	29849
91	Dot Matrix printer L&T make 132 col	411803	6358
92	LINE PRINTER, NETWORK INTERFACE, UPS & COMPAQ	411803	148761
93	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
94	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980

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95	MEDIA CONVERTER,D LINK, DFE - 855 MI	411804	2980
96	CD WRITER	411804	12500
97	I-BALL MODEM (200931B10507)	411804	2200
98	APC UPS 1KVA	411804	21620
99	CANON SCANNER - CANOSCAN 9000F	411804	14504
100	LAN EXTENDER	411806	18907
101	LAN EXTENDER	411806	18907
102	VOTAGE STABILISER	412001	6600
103	Selex Plain Paper Copier	412003	80000
104	UPS	412801	2100
105	UPS	412801	2100
106	UPS 600-650A with 160-270v input	412801	2346
107	UPS 600-650A with 160-270v input	412801	2346
108	UPS 625VA with internal battery	412801	2189
109	UPS 625VA with internal battery	412801	2189
110	UPS	412801	2100
111	UPS 500VA	412801	2236
112	UPS 500VA	412801	2236
113	UPS 500VA	412801	2236
114	UPS STABILISER	412801	4084
115	VOLTAGE STABILISER	412801	950
116	CD Writer 52X	412801	1404
117	PRINTER HP 3745 DESKJET COLOUR	412801	2900
118	UPS 600-650A with 160-270v input	412801	2346
119	UPS 600 VA	412801	2323
120	UPS 600 VA	412801	2323
121	UPS 600 VA	412801	2323
122	UPS 600 VA	412801	1943
123	UPS 600 VA	412801	1943
124	UPS 650VA	412801	3080
125	H.P.SCANNER	412801	4950
126	H.P.SCANNER	412801	4950
127	H.P.SCANNER	412801	4950
128	DVD WRITER EXTERNAL OMEGA	412801	2600
	Total		6831984

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	Total		0			

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
1	NOKIA MOBILE 2626	411902	-2162
2	NOKIA MOBILE 2626	411902	-2162
3	NOKIA MOBILE 2626	411902	-2162
4	NOKIA MOBILE 2626	411902	-2162
5	GSM NOKIA E-5 MOBILE SET	411902	-9191
6	GSM NOKIA E-5 MOBILE SET	411904	9191
7	NOKIA MOBILE 2626	412801	2162
8	NOKIA MOBILE 2626	412801	2162
9	NOKIA MOBILE 2626	412801	2162
10	NOKIA MOBILE 2626	412801	2162
	Total		0

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2017	Addition	Adjustment	Capitalised	As at 31st March, 2018
i)	Roads and Bridges	-				-
ii)	Buildings	1731289	4117080	(5954)		5842415
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-				-
xi)	Other assets awaiting installation	-				-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	Sub total (a)	1731289	4117080	(5954)	-	5842415
	* For addition during the period refer Note No. 32					
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	1731289	4117080	(5954)	-	5842415
	Previous year	1457279	1435175	(885)	1160280	1731289

Please check the figures manually and make correction if required.

(Hide the Explanatory Notes which are not applicable)

Explanatory Note: -

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

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

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

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

5) Refer para no-9 of Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. **(For Corporate Office)**

6) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during the period is carried forward in capital work in progress.

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Annexure to Note 2.2

CUMMULATIVE EDC

(Amount in Rupees)

Particulars	Linkage	31/03/2018	31/03/2017
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**0**	**0**
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	0	0
Machinery	437511	0	0
Others	437512	0	0
Rent	437514	0	0
Rates and taxes	437515	0	0
Insurance	437516	0	0
Security expenses	437517	0	0
Electricity Charges	437518	0	0
Travelling and Conveyance	437519	0	0
Expenses on vehicles	437520	0	0
Telephone, telex and Postage	437521	0	0
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	0	0
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525	0	0
Sub-total (b)		0	0
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
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	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		**0**	**0**

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D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit balance)	437551	0	0
Sub-total (d)		**0**	**0**
Less: Capitalized During the year/Period	438108	0	0
Sub-total(D)		**0**	**0**
E. PROVISIONS			
	437561	0	0
Sub-total(e)		**0**	**0**
Less: Capitalized During the year/Period	438106	0	0
Sub-total(E)		**0**	**0**
F. DEPRECIATION & AMORTISATION	437560	0	0
Sub-total (f)		**0**	**0**
Less: Capitalized During the year/Period	438104	0	0
Sub-total(F)		**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	0	0
Less Prior period income	437579	0	0
Sub-total (g)		0	0
Less: Capitalized During the year/Period	438107	0	0
Sub-total (G)		**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	0	0
iii) Miscellaneous receipts	437572	0	0
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	0	0
vi) Hire charges/ outturn on plant and machinery	437575	0	0
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		**0**	**0**
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	0	0
Less: Capitalized During the year/Period	438109	0	0
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**0**	**0**
Less: Capitalized During the year/Period		**0**	**0**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**

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NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
a)	**Employees (at amortised Cost)**		
	- Secured (considered good)	-	-
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful Employees loans *1	-	-
	Sub-total	-	-
b)	**Contractor / supplier**		
	- Secured (considered good)	-	-
	- Unsecured (considered good)	-	-
	– Against bank guarantee	-	-
	– Others	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful advances to Contractor/ Supplier *2	-	-
	Sub-total	-	-
c)	**State Government in settlement of dues from customer**		
	- Secured (considered good)	-	-
	- Unsecured (considered good)		
	- Unsecured (considered doubtful)		
	Less : Provisions for doubtful Loan to State Government *3		
	Sub-total	-	-
d)	**Government of Arunachal Pradesh**		
	- Secured (considered good)	-	-
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)		
	Sub-total	-	-
e)	**Deposits**		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provision for Doubtful Deposits *4	-	-
	Sub-total	-	-
	TOTAL	-	-

Provisions for doubtful Employees loans *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Loan to State Government *3		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for Doubtful Deposits *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - **For Corporate Office only**

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - **For Corporate Office only**

iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.

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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-CVPPL (Pending Allotment)*	-	-
	TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

NOTE NO. 4.1 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A.	CAPITAL ADVANCES		
	Secured (considered good)	-	-
	Unsecured (considered good)		
	– Against bank guarantee	-	-
	– Others	-	-
	Less : Provision for expenditure awaiting utilisation certificate	-	-
	Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful advances *1	-	-
	Sub-total	-	-
B.	ADVANCES OTHER THAN CAPITAL ADVANCES		
	i) DEPOSITS		
	- Unsecured (considered good)	-	-
	Less : Provision against demand raised by Govt.Depts.	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provision for Doubtful Deposits *2	-	-
		-	-
	ii) Other advances		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
		-	-
C.	Others		
	i) Deferred Foreign Currency Fluctuation Assets/Expenditure		
	Deferred Foreign Currency Fluctuation Assets	-	-
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
		-	-
	ii) Deferred Cost on Employee loans given		
	Secured - Considered Good	-	-
	Employee loans - Unsecured	-	-
		-	-
	TOTAL	-	-
	Provision for doubtful Advances *1		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Provision for doubtful Deposits *2		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

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NOTE NO. 5 INVENTORIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	31,250,190	33,144,547
Stores in transit/ pending inspection	-	3,727,688
Loose tools	2,218,556	2,421,170
Scrap inventory	83,118	116,335
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	41,180	65,271
TOTAL	33,510,684	39,344,469
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	65,271	90,154
Addition during the year	11,495	32,887
Used during the year	32,393	
Reversed during the year #	3,193	57,770
Closing balance	41,180	65,271

Explanatory Note:

i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss. 11,495 32,887

ii)For details, refer para-9 of Note No. 34- Other Explanatory Notes to Accounts for information of assets mortgaged/hypothecated with banks as security for related borrowings. - **For Corporate Office only**

Excess provision made earlier has been reversed during the year which led to the reversal of Write down of value of inventories.

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total		

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Less: Provision for doubtful debts *1	-	-
TOTAL	-	-
*1 Provision for doubtful debts		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.- **For Corporate Office only**

ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- **For Corporate Office only**

iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

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NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A Balances with banks		
• With scheduled banks		
i) - In Current Account	276,351	269,518
ii) - In deposits account		
(Deposits with original maturity of less than three months)	-	-
• With other banks		
- In current account		
Bank of Bhutan	-	-
B Cheques, drafts on hand	-	-
C Cash on hand		
Cash on hand	-	47,271
TOTAL	276,351	316,789
Explanatory Note: -		
1) Cash on hand -(Includes stamps on hand)	-	-
2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	-	-
(c) Others (Specify Nature)		

NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A Balances with Banks	-	-
B Deposit account-Unpaid Dividend / Interest	-	-
TOTAL	-	-
Explanatory Note: -		
Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
OTHER LOANS		
Employees (including accrued interest)		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-
*1 Provisions for doubtful Employee loans & advances		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note: -		
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		
Advance due by firms or private companies in which any Director of the Company is a Director or member - For Corporate Office only		

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NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Others		
a) Claims recoverable	3,706,050	4,526,930
Less: Provisions for Doubtful Claims *1	3,550,772	3,620,406
Sub-total	155,278	906,524
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable (Finance Lease)-Current	-	-
f) Interest receivable on Finance lease	-	-
g) Interest Accrued on Bonds	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
j) Advance to Contractor against arbitration award	-	-
TOTAL	155,278	906,524

*1 Provisions for Doubtful Claims		
Opening Balance	3,620,406	3,620,406
Addition during the year		
Used during the year	69,634	
Reversed during the year		
Closing balance	3,550,772	3,620,406

Explanatory Note:-

1) Receivable on account of unbilled revenue represents

Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

2) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kawar HE Projects which have been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC).

NOTE NO. 12 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-

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NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	-	-
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	101,280
– Others	763,794	2,345,522
Less : Provisions for expenditure awaiting utilization certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	763,794	2,446,802
c) Other advances - Employees		
- Unsecured (considered good)	-	10,900
- Unsecured (considered doubtful)		
Sub-total	-	10,900
d) Interest accrued on:		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *3	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	7,380,897	7,380,897
Less: Provision for losses pending investigation/awaiting write off / sanction *5	7,380,897	7,380,897
Sub-total	-	-
c) Work in Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	11,349,614	7,281,186
e) Deferred Employee Costs		
Secured - Considered Good	-	-
Unsecured	-	-
f) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets	1,416,552	1,338,601
h) Input GST	-	-
I) Others	-	-
TOTAL	13,531,960	11,077,489

*1 Provisions for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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*3	**Provisions for Doubtful Accrued Interest**		
	Opening Balance	-	
	Addition during the year	-	
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
*4	**Provision for project expenses awaiting write off sanction**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
*5	**Provision for losses pending investigation/awaiting write off / sanction**		
	Opening Balance	7,380,897	7,380,897
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	7,380,897	7,380,897
	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.	1,418,552	1,338,601

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	55,614,575	-
Addition during the year	41,152,151	55,614,575
Adjustment during the year		
Reversed during the year		
Closing balance	96,766,726	55,614,575
(iii) **Exchange Differences on Monetary Items**		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A)=(i)+(ii)+(iii)	96,766,726	55,614,575
Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustments against deferred tax assets	-	-
Total (B)	-	-
Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	96,766,726	55,614,575

* For details refer para 25 of Note No.-34-Other Explanatory Notes to Accounts

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RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-31

NOTE : 15.1 EQUITY SHARE CAPITAL

(Amount in ₹)

PARTICULARS	As at 31st March, 2018		As at 31st March, 2017	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
c) **Changes in Equity Share Capital**				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	-	-	-	-
Closing number of shares outstanding	-	-	-	-

d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.

e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: NIL

f) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2018		As at 31st March, 2017	
	Nos	In (%)	Nos	In (%)
- President of India			7,643,406,901	74.50%
- LIC			906,183,502	8.83%

g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts : NIL

h) In preceding five financial years immediately preceding 31.03.2018, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).

i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL

j) Calls unpaid (showing aggregate value of calls unpaid by directors and officers) : NIL

k) Forfeited shares (amount originally paid up) :NIL

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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	-	5,186,754
	ii) Closing Balance Remeasurement of the defined benefit plans	(3,851,124)	(4,873,237)
	iii) Surplus	578,378,402	503,873,626
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	574,527,278	504,187,143
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	578,378,402	503,873,626
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
	Balance brought forward	-	-
	Add:		
	Amount Written Back From Bond Redemption Reserve	-	-
	Write Back From Capital Reserve	-	-
	Write Back From Other Reserve	-	-
	Amount Utilised From Self Insurance Fund	-	-
	Tax On Dividend Write Back	-	-
	Write Back From Corporate Social Responsibility Fund	-	-
	Write Back From Research & Development Fund	-	-
	Balance available for Appropriation	578,378,402	503,873,626
	Less:		
	Transfer to Bond Redemption Reserve	-	-
	Transfer to Self Insurance Fund	-	-
	Transfer to General Reserve	-	-
	Transfer to Corporate Social Responsibility Fund	-	-
	Transfer to Research & Development Fund	-	-
	Dividend :		
	- Interim	-	-
	- Final	-	-
	Tax on Dividend		
	- Interim	-	-
	- Final	-	-
	Balance carried forward	578,378,402	503,873,626

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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	2,131,817,841	2,173,323,397
C.O.(FDB)	133,627,697	148,065,987
IUT Closing Entries - CO	-	-
L.O. MUMBAI	1,509,484	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
RO-ITANAGAR	-	-
RO-SILIGURI	18,376,188	20,563,392
BAIRASIUL	-	11,995
RO-BANIKHET	-	-
LOKTAK	-	(168,201)
SALAL	3,435	-
TANAKPUR	-	(230)
CHAMERA-I	(5,578)	-
URI - I	21,500	(1,854)
RANGIT	-	-
CHAMERA-II	-	-
DULHASTI	(142,909)	224,159
DHAULIGANGA-I	-	83
TEESTA-V	4,502,093	2,099,256
CHAMERA-III	-	-
CHUTAK	(17,818)	(209)
TLDP-III	7,105	12,036
PARBATI -II	34,349	168,389
PARBATI-III	-	(401)
SEWA-II	-	-
URI - II	-	(403)
KISHANGANGA	73,600	(59,511)
NIMMO BAZGO	(12,874)	(125,112)
TLDP-IV	(3,479)	-
TEESTA-IV	-	-
SUBANSARI LOWER	90,603	91
DIBANG	-	(52,516)
TAWANG I & II	-	9,152
KOTLIBHEL 1A	-	35,000
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	121,361,201	120,030,000
CHEQUE COLLECTED ACCOUNT	(6,642,546)	(11,430,089)
COMMERCIAL - IUT	(1,187,134,933)	(1,150,786,411)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	206,610,718	220,141,852
CENTRALIZED VENDOR PAYMENT ACCOUNT	96,016,344	105,570,846
Total	1,520,092,021	1,627,630,698

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NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
' - Secured	-	-
' - Unsecured	-	-
• From Other Parties		
' - Secured	-	-
' - Unsecured-From Government (Subordinate Debts)	-	-
' - Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33. Ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings		
The table below summarises the maturity profile of the company's borrowings based on contractual payments :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	541,663	333,973
TOTAL	541,663	333,973
Maturity Analysis of Deposit / Retention Money		
The table below summarises the maturity profile of the deposits/retention money based on contractual payments :		
Particulars		
More than 1 Year & Less than 3 Years	595,316	374,932
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	595,316	374,932

NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS (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		
Closing Balance	-	-
B. OTHERS		
i) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision-Others		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
TOTAL	-	-

* 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
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets.		
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note: -

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

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Annexure to Note-18

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
	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
	0	0	0	0

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Wasat Bhawan Kolkata-91

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)	525,280,000	558,110,000
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	525,280,000	558,110,000
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As at the beginning of the year	-	
Add: Received during the year		
Less: Released to Statement of Profit and Loss		
Balance as at the year end	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Borrowings-Other Loans-Secured		
From Banks	-	-
TOTAL	-	-

* 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)	257,745	5,735,612
Total outstanding dues of Creditors other than micro enterprises and small enterprises	49,849,702	37,154,037
TOTAL	50,107,447	42,889,649
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.		

NHPC LIMITED FARIDABAD

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	-	-
Liability against capital works/supplies-MSME	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	6,528,179	9,017,508
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Other Payables-Payable to Employees	287,829	649,695
Other Payables-Payable to Others	17,980	103,850
TOTAL	6,833,988	9,771,053

* 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)	32,830,000	32,830,000
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	1,746,321	1,814,618
Advances against the deposit works	-	-
Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities-Advance from Customers & Others	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	34,576,321	34,644,618

NHPC LIMITED FARIDABAD

NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS (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		
Closing Balance	-	-
ii) Provision for Wage Revision		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
iii) Provision for Performance Related Pay/Incentive		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
iv) Provision for Superannuation / Pension Fund		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
v) Provision For Wage Revision 3rd PRC		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision for Restoration expenses of Insured Assets		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-

iv) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision for exp in r/o arbitration award/ court cases		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
vi) Provision - Others		
As per last Balance Sheet	1,42,31,965	27,37,824
Additions during the year	63,86,720	1,14,94,141
Amount used during the year	25,96,761	
Amount reversed during the year	95,93,319	
Closing Balance	84,28,605	1,42,31,965
TOTAL	84,28,605	1,42,31,965

Explanatory Note: -

1) The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, advance against personal pay adjustment of Rs. ..... paid upto 31.01.2014 has been set-off against the Provision for wage revision. However, pending final decision in the matter, the balance amount of Rs. ..... is continued in advance.
Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 31/03/2018 under the head "Provision for Wage Revision" is Rs. ..... (including provision for the current period Rs. .....) with corresponding amount shown as "Advance paid".

2) Information about Provisions are given in para 17 of Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 24 REVENUE FROM CONTINUING OPERATIONS (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
I	Operating Revenue		
A	SALES		
	SALE OF POWER	1,187,482,956	1,151,914,570
	ADVANCE AGAINST DEPRECIATION -Written back during the year	32,830,000	32,830,000
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	53,067	346,062
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	3,390,835	4,783,470
	Sub - Total (A)	1,216,869,054	1,179,615,038
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	-	-
	Sub - Total (D)	-	-
	Sub-Total-I (A+B+C+D)	1,216,869,054	1,179,615,038
E	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	8,871	4,806,566
	Sub-Total-II	8,871	4,806,566
	TOTAL (I+II)	1,216,877,925	1,184,421,604

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 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)**

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-91

NOTE NO. 25 OTHER INCOME

(Amount in ₹)

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	3,342,136	8,172,825
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 #	17,819,038	2,067,906
Material Issued to contractor		
(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	-	-
Others	4,001,982	6,075,795
Sub-total	**25,163,156**	**16,316,526**
Add/(Less): C.O./Regional Office/PID Expenses	221,474	2,949,688
Sub-total	**25,384,630**	**19,266,214**
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	-	-
Total carried forward to Statement of Profit & Loss	**25,384,630**	**19,266,214**

Explanatory Note: -

1	**Detail of Liability/Provisions not required written back #**		
	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)	3,193	57,770
	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 (Sl.no-A(ii) of Note No-22)	-	-
	q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)	-	-
	r) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)	-	-
	s) Provision for Retirement benefits(Sl.no-A (i) of Note No-17 & 22)	-	-
	t) Provision for tariff adjustment [Sl. No B(i) under Note 22]	-	-
	u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)	-	-
	v) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
	w) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	-	-
	x) Write back of Project expenses provided for	-	-
	y) Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)	-	-
	z) Others	17,815,845	2,010,136
	TOTAL	17,819,038	2,067,906
2	Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".		

NOTE NO. 26 GENERATION AND OTHER EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A. GENERATION EXPENSES		
(i) Water Usage Charges	-	-
(ii) Consumption of stores and spare parts	45,46,985	76,72,250
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	2,96,76,148	2,85,72,615
- Machinery	3,10,17,339	2,47,46,990
- Others	4,65,38,147	5,46,02,085
D. OTHER EXPENSES		
Rent & Hire Charges	73,67,464	57,53,939
Rates and taxes	1,84,208	1,22,126
Insurance	2,11,60,079	2,26,40,074
Security expenses	2,98,40,405	2,93,49,777
Electricity Charges	-	-
Travelling and Conveyance	39,81,990	61,81,981
Expenses on vehicles	52,35,843	47,09,585
Telephone, telex and Postage	34,79,805	41,42,014
Advertisement and publicity	14,29,630	8,27,799
Entertainment and hospitality expenses	-	-
Printing and stationery	7,83,929	15,47,404
Consultancy charges - Indigenous	7,36,188	5,78,148
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	88,500	74,449
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	1,93,700	5,02,060
Loss on Assets (Net)	1,64,119	34,004
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	98,003	87,594
Donation	-	-
CSR/ Sustainable Development	59,23,636	19,22,148
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	1,00,83,352
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation (Net)	-	-
Training Expenses	7,62,245	15,50,069
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	7,62,104	22,04,754
Operational/Running Expenses of Kendriya Vidyalay	-	-
Operational/Running Expenses of Other Schools	3,45,47,399	3,11,92,810
Operational/Running Expenses of Guest House/Transit Hostel	-	2,44,751
Operating Expenses of DG Set-Other than Residential	-	-
Other general expenses	72,54,225	63,54,604
Sub-total	23,57,72,091	24,56,97,382
Add/(Less): C.O./Regional Office/PID Expenses	30,93,628	93,50,748
Sub-total	23,88,65,719	25,50,48,130
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	23,88,65,719	25,50,48,130
E. PROVISIONS		
Bad and doubtful debts provided	-	-
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares	11,495	32,887
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	-	37,668
Provision for interest against court/arbitration award	-	-
Others	-	-
Sub-total	11,495	70,555
Add/(Less): C.O./Regional Office/PID Expenses	-	2,279
Sub-total	11,495	72,834
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	11,495	72,834
Total carried forward to Statement of Profit & Loss	23,88,77,214	25,51,20,964

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhawan Kolkata-91

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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.	-	37,668

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	88,500	74,449
Reimbursement of expenses	-	-
Total Audit Expenses	**88,500**	**74,449**

4 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

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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	232,251,391	237,883,250
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	33,379,503	58,091,603
Staff welfare expenses	12,845,524	12,602,733
Leave Salary & Pension Contribution	-	-
Sub-total	**278,476,418**	**308,577,586**
Add/(Less): C.O./Regional Office Expenses	63,799,197	61,360,947
Sub-total	**342,275,615**	**369,938,533**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**342,275,615**	**369,938,533**

Explanatory Note: -

1 The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees included in Salaries, wages, allowances.

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

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i) towards Employees Provident Fund	12,142,398	12,562,668
ii) towards Employees Defined Contribution Superannuation Scheme	15,372,826	14,666,218

3 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

NOTE NO. 28 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A	Interest on Financial Liabilities at Amortized Cost :		
	Bonds	-	-
	Term loan	-	-
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	**-**	**-**
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	31,054
	Unwinding of discount-Provision & Financial Liablities	75,369	58,406
	Sub-total	**75,369**	**89,460**
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	**-**	**-**
	Total (A + B + C)	**75,369**	**89,460**
	Add/(Less): C.O./Regional Office/PID Expenses	529	521,666
	TOTAL	**75,898**	**611,126**
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	**75,898**	**611,126**

Explanatory Note: -

1 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

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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	123,276,871	124,887,807
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	496,152	2,093,772
Sub-total	123,773,023	126,981,579
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	123,773,023	126,981,579

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 Subansari 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
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
***Deferred Tax- **		
Decrease (Increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i)

Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Accounting profit/loss before income tax	537,260,805	451,035,616
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of prior periods		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
Income tax expense reported in Statement of P/L	-	-

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NOTE NO. 31 Movement In Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Movement in Regulatory Deferral Account Balances on account of:-		
(i) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
Sub Total (I)	-	-
(Ii) Wage Revision as per 3rd PRC	41,117,597	52,838,010
(iii) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)	41,117,597	52,838,010
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustement against deferred tax assets.	-	-
TOTAL (B)	-	-
Total carried forward to Statement of Profit & Loss (A-B)	41,117,597	52,838,010

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE PERIOD

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	**REPAIRS & MAINTENANCE**		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	**ADMINISTRATION & OTHER EXPENSES**		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	**FINANCE COST**		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
E.	**PROVISIONS**	-	-
	Sub-total	-	-
F.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
G.	**C.O./Regional Office Expenses:**		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
H.	**LESS: RECEIPTS AND RECOVERIES**		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit / retention money	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	

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RANGIT POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

		As at 31st March, 2018		As as 31st March, 2017	
Financial assets	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Loans	3.2				
a) Employees			-		-
b) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.2 & 3.3		-		-
c) Others			-		-
(iii) Others					
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.3		-		-
Total Non-current Financial assets		-	-	-	-
Current Financial assets			-		-
(i) Current Investments	6		-		-
(ii) Trade Receivables	7		-		-
(iii) Cash and cash equivalents	8		276,351		316,789
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		155,278		906,524
Total Current Financial Assets		-	431,629	-	1,223,313
Total Financial Assets		-	431,629	-	1,223,313

Financial Liabilities	Notes	As at 31st March, 2018		As as 31st March, 2017	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		541,663		333,973
(iii) Borrowing -Short Term	20.1		-		-
(iv)Trade Payables including MSME	20.2		50,107,447		42,889,649
(v) Other Current financial liabilities					
a) Current maturities of long term borrowings	20.3		-		-
b) Interest Accrued but not due on borrowings	20.3		-		-
c) Other Current Liabilities	20.3		6,833,988		9,771,053
Total Financial Liabilities			57,483,098		52,994,675

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(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:

		As at 31st March, 2018	As at 31st March, 2017
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI			
(I) Investments-			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-
Total		-	-

Note:

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

(Amount in ₹)

Particulars		As at 31st March, 2018			As at 31st March, 2017		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Loans	3.2						
a) Employees			0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)			0			0	
Others			0			0	
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity (including interest accrued)		0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(I) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			547.743			335595
Total Financial Liabilities		0	0	547743	0	0	335595

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost

(Amount in ₹)

Particulars	Note No.	As at 31st March, 2018		As at 31st March, 2017	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	3.2				
(i) Loans					
a) Employees		-	-	-	-
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)		-	-	-	-
Others		-	-	-	-
(ii) Others	3.3				
-Bank Deposits with more than 12 Months Maturity (including Interest accrued)		-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1	-		-	
(ii) Other Long Term Financial Liabilities	16.2	541,663	547,743	333,973	335,595
Total Financial Liabilities		541,663	547,743	333,973	335,595

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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 Arunanchal 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.

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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
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
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	276351	316789
Bank balances	0	0
Loans -Current	0	0
Total (A)	**276351**	**316789**
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	0	0
Lease Receivables	0	0
Total (B)	**0**	**0**
TOTAL (A+B)	**276351**	**316789**

(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

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(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

i) The Company's objective is to maintain optimum levels of liquidity at all times to meet its cash and collateral requirements. The Company relies on a mix of borrowings and excess operating cash flows to meet its need for funds. The current committed lines of credit and internal accruals are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet capital expenditure and operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the borrowing limits or covenants (where applicable) are not breached on any of its borrowing facilities.

The company had access to the following undrawn borrowing facilities at the end of the reporting period:

	As at 31st March 2018	As at 31st March 2017
At Floating Rate		
fixed rate		
Total	-	-

Ii) Maturities of Financial Liabilities:

The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 1 year is equal to their carrying balances as the impact of discounting is not significant.

As at 31st March 2018

(Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	7,449,721	6,854,405	595,316	-	-
Trade Payables	20.2	50,107,447	50,107,447	-	-	-
Total Financial Liabilities		57,557,168	56,961,852	595,316	-	-

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	10,161,078	9,786,146	374,932	-	-
Trade Payables	20.2	42,889,649	42,889,649	-	-	-
Total Financial Liabilities		53,050,727	52,675,795	374,932	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-31

(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31st March 2018	As at 31st March 2018	As at 31st March, 2017	As at 31st March, 2017
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total		-		-

Interest Rate Sensitivity Analysis

Profit or loss is sensitive to higher/lower interest expense from borrowings as a result of change in interest rates. With all other variables held constant, the following table demonstrates the impact of borrowing cost on floating rate portion of loans and borrowings .

(Amount in ₹)

Particulars	Effect on Profit before Tax	
	As at 31st March 2018	As at 31st March, 2017
Borrowing in INR-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 5 basis points)*		
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2016-17 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 110 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

(ii) Price Risk:

(a) Exposure

The company's exposure to price risk arises from investment in equity shares and debt instruments classified in the financial statements as Fair Value Through OCI. Company's investment in equity shares are listed in recognised stock exchange and are publicly traded in the stock exchanges. Company's investment in debt instruments comprise quoted Government Securities and Public Sector Bonds and are publicly traded in the market. The investment has been classified under non-current investment in Balance Sheet.

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the year:

Particulars	As at 31st March 2018		As at 31st March, 2017	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				
Indian Overseas Bank				

Sensitivity has been worked out based on the previous 3 years average of six monthly fluctuations in the share price as quoted on the National Stock Exchange (NSE).

For Investment in Debt Instruments (Investments in Govt and PSU Bonds)

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the year:

Particulars	As at 31st March 2018		As at 31st March, 2017	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
PSU Tax Free Bonds				

(iii)Foreign Currency Risk

The company is compensated for variability in foreign currency exchange rate through recovery by way of tariff adjustments under the CERC Tariff Regulations.

(a) Foreign Currency Exposure:

The company's exposure to foreign currency risk at the end of the reporting period expressed in INR are as follows :

(Amount in ₹)

Particulars	As at 31st March 2018	As at 31st March, 2017
Financial Liabilities		
Foreign Currency Loans		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

(b) Sensitivity Analysis

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

For Ray & Ray
Chartered Accountants

(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-91

D Jagdish
(Head of Finance)

RANGIT POWER STATION NHPC LTD.

Ashok Kumar Grover
(Head of Project)

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

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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	574,527,278	504,187,143
Gearing Ratio (a/b)	0.00	0.00

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net debt includes interest bearing loans and borrowings.

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating .
2. Debt to net worth should not exceed 2:1.
3 Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable))
4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

During the year the company has complied with the above loan covenants.

(c) Dividends:

	As at March 31, 2018	As at March 31, 2017
(i) Equity Shares		
Final dividend for the year 2016-17 of INR 0.10 per fully paid share approved in Sep-2017 paid in Oct-2017. (31st March 2017- INR 0.58 fully paid share for FY 2015-16).	0.00	0.00
Dividend Distribution Tax on Final Dividend	-	89.08
Interim dividend for the year ended 31st March 2018 of INR 1.12 (31st March 2017- INR 1.70) per fully paid share.	-	0.00
Dividend Distribution Tax on Interim Dividend	-	383.14
(ii) Dividend not recognised at the end of the reporting period		
In addition to the above dividends, since year end the directors have recommended the payment of a final dividend of INR ..... (31 st March 2017-INR 0.10) per fully paid up Shares . The proposed dividend is subject to the approval of shareholders in the ensuring AGM.		-
Dividend Distribution Tax on Proposed Dividend		-

NHPC LIMITED FARIDABAD

For Ray & Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
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D Jagdish
Head of Finance

Ashok Kumar Grover
Head of Project

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station

Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2017-18.

Name of unit: RANGIT POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Period ended 31.03.2018

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
	NIL				

Summary of Prior Period Adjustments made during Period ended 31.03.2018

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	Income	NIL	NA
	Revenue from Operations		
	Other Income		
	Total Income (A)		
B.	Expense		
	Generationand Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)		
C	ASSETS		
1	NON-CURRENT ASSETS		
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		
f)	Deferred Tax Assets (Net)		
f)	Other Non Current Assets		
g)	Non Current Assets -Regulatory Assets		
2	CURRENT ASSETS		
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		
	TOTAL ASSETS (C)		
D	LIABILITIES		
2	NON-CURRENT LIABILITIES		
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		
3	CURRENT LIABILITIES		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
b)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

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SUB NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
OTHER LOANS		
a) **Employees (at amortised Cost)**		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
Less: Fair Value Adjustments (Secured)	-	-
Less: Fair Value Adjustments (Unsecured)	-	-
Sub-total	-	-
b) **Contractor / supplier**		
– Against bank guarantee	-	-
Add/ Less: Fair value adjustment		
Sub-total	-	-
e) **Deposits**		
- Unsecured (considered good)	-	-
Add/ Less: Fair value adjustment	-	-
Sub-total	-	-

SUB NOTE NO. 11 FINANCIAL ASSETS - CURRENT - LOANS (old 13)

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	As at 31st March, 2018	As at 31st March, 2017
OTHER LOANS		
Employees (including accrued interest)		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
Less : Fair Value Adjustments (Secured)	-	-
Less : Fair Value Adjustments (Unsecured)	-	-

SUB NOTE NO. 16.1 FINANCIAL LIABILTIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
' - Unsecured-From Government (Subordinate Debts)	-	-
' - Unsecured-From Others	-	-
Fair value Adjustment	-	-
TOTAL	-	-

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SUB NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	595316	374932
Less: Fair value adjustment - Deposits/ retention money	(53653)	(40959)
TOTAL	541663	333973

SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2018	As at 31st March, 2017
i) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
ii) Provision For Livlihood Assistence		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-

Fair Value Adjustment-Provision for Committed Capital Expenditure		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**
Fair Value Adjustment-Provision For Livlihood Assistence		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	6548596	9032601
Less: Fair value adjustment - Deposits/ retention money	(20417)	(15093)

SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
B. OTHERS		
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision For Livlihood Assistence		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
TOTAL	-	-

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Fair Value Adjustment-Provision for Committed Capital Expenditure		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**
Fair Value Adjustment-Provision For Livlihood Assistence		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**

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 ₹ **24,26,45,832/-** (previous year ₹ **24,26,45,832/-**) against the Company on account of rate & quantity deviation, cost relating to extension of time, idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes ₹**NIL** (previous year ₹ **NIL**) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

Management has assessed the above claims and recognized a provision of ₹ **NIL** (previous year ₹ **NIL**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **24,26,45,832/-** (previous year ₹ **24,26,45,832/-**)as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

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

(iv) Others

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

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The above is summarized as at 31.03.2018 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition/(deduction) from contingent liability during the period	Reduction of contingent liability from OpeningBalance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	242645832	NIL	242645832	242645832	NIL	NIL
2.	Land Compen-sation cases	NIL	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax matters	NIL	NIL	NIL	NIL	NIL	NIL
4.	Others	NIL	NIL	NIL	NIL	NIL	NIL
	Total	**242645832**	NIL	**242645832**	**242645832**	NIL	NIL

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of ₹ **NIL** (previous year ₹ **NIL**) towards above contingent liabilities.

(e) (i) An amount of ₹ **NIL** (previous year ₹ **NIL**) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to Niti Aayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law, upto 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so released is being shown as Current Financial Assets-Others (Note No. 11).

(ii) An amount of ₹ **NIL** (previous year ₹ **NIL**) stands paid /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.

NHPC LIMITED FARIDABAD

(g) Category of agency wise details of contingent liability as at 31.03.2018 are as under:

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition (+)/deduction (-) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	NIL	NIL	NIL	NIL	NIL	NIL
2	State Govt. departments or Local Bodies	NIL	NIL	NIL	NIL	NIL	NIL
3	CPSEs	NIL	NIL	NIL	NIL	NIL	NIL
4	Others	242645832	NIL	242645832	242645832	NIL	NIL
	TOTAL	**242645832**	**NIL**	**242645832**	**242645832**	**NIL**	**NIL**

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) **Counter Claims lodged by the company on other entities:**

The company has lodged counter claims aggregating to₹ **NIL** (previous year ₹**NIL**)against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes ₹ **NIL** (previous year ₹ **NIL**) towards arbitration awards including updated interest thereon. Based on Management assessment the inflow of economic benefits of ₹ **NIL** (previous year ₹ **NIL**) are probable and for rest of the claims, possibility of any inflow is remote.

b) **Late Payment Surcharge: (Provided at CO level)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of ₹ .....(previous year ₹ .....) 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 ₹ ..... (previous year ₹ .....) is probable.

d) **Business Interruption Losses**

Insurance Claim due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to ₹ **NIL** (Previous Year ₹ **NIL**) is probable.

NHPC LIMITED FARIDABAD

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e) **Other Cases**

Claims on account of other miscellaneous matters amount to ₹ **NIL** (previous year ₹ **NIL**). Management has assessed these claims and estimates that inflow of economic benefits of ₹ **NIL** (previous year ₹ **NIL**)are probable.

Contingent Assets are summarized below:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Counter claims lodged by the company	NIL	NIL
2.	Late Payment Surcharge	NIL	NIL
3.	Revenue to the extent not recognised in respect of power stations	NIL	NIL
4.	Business Interruption Losses	NIL	NIL
5.	Other cases	NIL	NIL
	Total	**NIL**	**NIL**

3. Estimated amount of contracts remaining to be executed on capital account and not provided for are as under:

(Amount in ₹)

	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Property Plant and Equipment (including CWIP)	54,72,073	1,11,41,640
2.	Investment Property	NIL	NIL
3.	Intangible Assets	NIL	NIL
	Total	**54,72,073**	**1,11,41,640**

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 to talling to ₹ **NIL** (previous year ₹ **NIL**)are included in Capital Work-in-Progress/Property Plant &Equipment.

5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in ₹)

Sl.	**Particulars**	**31.03.2018**	**31.03.2017**
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL

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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 ₹)

		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)(Net)	NIL	NIL
(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. OperatingSegment:

a) Electricity generation (including income from embeddedFinance/ 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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NHPC LIMITED FARIDABAD

(b)Transactions with Related Parties-Following transactions occurred with related parties:

(Amount in ₹)

Particulars	For the year ended 31.03.2018	For the year ended 31.03.2017
(i)	(ii)	(iii)
i)Transaction with Government that has control over company (NHPC)- (Central Govt.)		
Services Received by the Company	1555125	NIL
Services Provided by the Company	NIL	NIL
Sale of goods/Inventory made by the company	NIL	NIL
ii) Transaction with Entities controlled by the same Government that has control over company (NHPC)		
Purchase of property/Other assets	10768037	3693800
Purchase of goods/Inventory	7040869	8083645
Services Received by the Company	4460776	3976381
Services Provided by the Company	328016	NIL
Sale of goods/Inventory made by the company	NIL	NIL
iii) Transaction with Subsidiaries (NHDC, LDHCL & BSUL)		
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
iv) Transaction with Joint Ventures (CVPPL & NHPTL)		
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

(h) Outstanding Balances with Related Parties:

(Amount in ₹)

Particulars	As at 31.03.2018	As at 31.03.2017

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RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

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(i)	(ii)	(iii)
i)Balances with Government that has control over company (NHPC)- (Central Govt.)		
Payables by the Company	697599	NIL
Receivables by the Company	NIL	NIL
Loan from Government (Subordinate debts)	NIL	NIL
Balances out of commitments made by the company	NIL	NIL
ii) Balances with Entities controlled by the same Government that has control over company (NHPC)		
Payables by the Company	630688	4453812
Receivables by the Company	96011	1085691
Balances out of commitments made by the company	5077288	NIL
iii) Balances with Subsidiaries (NHDC, LDHCL & BSUL)		
Receivables by the Company	NIL	NIL
Payables by the Company	NIL	NIL
Balances out of commitments made by the company	NIL	NIL
iv) Balances with Joint Ventures (CVPPL & NHPTL)		
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.

9. (a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed balancesshall not have any material impact.

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(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of ₹ 5,00,000 or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2017 as well as amount outstanding as on 31.03.2018 is as under:

(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2017	Amount confirmed	Outstanding amount as on 31.03.2018
Trade receivable	NIL	NA	NIL
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	1807499	600000	763794
Trade/Other payables	8872815	3960792	50107447
Security Deposit/Retention Money payable	5360038	2375346	5919712

(c) In the opinion of the management, unconfirmed balances will not have any material impact.

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

(₹ in Crore)

	Particulars	For the yearended 31.03.2018	For the year ended 31.03.2017
a)*	Value of imports calculated on CIF basis: i) Capital Goods	NIL	NIL
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	**i) NIL ii) 30,92,691**	**i) NIL ii) 76,72,282**
d)*	Earnings in foreign currency i) Others		

* Accrual basis.

11. Disclosure related to Corporate Social Responsibility (CSR):

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in ₹)

S.No	Heads of Expenses constituting CSR expenses	For the year ended on 31.03.2018	For the year ended on 31.03.2017
1	Health Care and Sanitation	3,12,162	7,98,372
2	Education & Skill Development	4,93,800	4,33,521

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3	Women Empowerment /Senior Citizen	96,732	NIL
4	Environment	NIL	NIL
5	Art & Culture	NIL	NIL
6	Ex-Armed Forces	NIL	NIL
7	Sports	NIL	1,99,447
8	National Welfare Fund	NIL	NIL
9	Technology & Research	NIL	NIL
10	Rural Development	5,27,615	4,35,851
11	Capacity Building	NIL	NIL
12	SwachhVidyalayaAbhiyan	NIL	NIL
13	Swachh Bharat Abhiyan	44,93,327	54,957
	Total amount	**59,23,636**	**19,22,148**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2018 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in ₹)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	Nil	NIL	NIL
(ii)	On purpose other than (i) above	47,45,965	11,77,671	59,23,636
	Total	**47,45,965**	**11,77,671**	**59,23,636**

(b) As stated above, a sum of ₹ **11,77,671/-** out of total expenditure of ₹ **59,23,636/-** is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

12. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated 04.09.2015 (Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date:		
	a) Trade Payables:	2,57,745	57,35,612
	-Principal	NIL	NIL
	-Interest		
	b) Others:	-	-
	-Principal	-	-
	-Interest		
(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	NIL	NIL

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(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 regarding 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 station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Rangit power station as on 31.03.2018 is as under:

(Amount in ₹)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at 31.03.2018	As at March 31, 2017
Against material damage	NIL	NIL	NIL	NIL	NIL
CPM damage	NIL	NIL	NIL	NIL	NIL
# Business Interruption Loss: -On account of generation loss -On account of increased cost of working	NIL	NIL	NIL	NIL	NIL
Total	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**

(Income recognised in respect of "Business Interruption Loss" during the year is ₹ NIL (Cumulative as on 31.03.2018 is ₹ NIL).

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17. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

(i) General

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, itis probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to bereimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but onlywhen the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profitand loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects,when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to thepassage of time is recognised as a Finance Cost.

(ii) Provision for employee benefits:

a) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year (Previous Year 2016-17) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

b) Provision For Wage Revision as per 3rd Pay Revision Committee (PRC):

Short term provision for wage revision of the employees of the company has been recognised in the accounts for the period 1.01.2017 to 31.03.2018 as per notification of the Development of Public Enterprises, Government of India.

(iii) Other Provisions:

a) **Provision For Tariff Adjustment:**

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 by Central Electricity Regulatory Commission(CERC).

b) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum wage of unskilled category as per the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.

ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.

iii) For 1000 days to all remaining PAFs.

c) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

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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.:**

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

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b) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount(in Rs.)	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	NIL	NA	NA
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	NA	NA
Finance Act,1994	Service Tax	NIL	NA	NA
Custom Act,1962	Custom Duty	NIL	NA	NA
Central Excise Tariff Act, 1985	Excise Duty	NIL	NA	NA
Works Contract Tax	Works Contract Tax	NIL	NA	NA
Goods & Service Tax Act	Goods & Service Tax	NIL	NA	NA
Please specify	Any other levies	NIL	NA	NA

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 Megyang	1,27,728	1,27,728	0.09	Various discussions were made with the land owner and the land owner is not agreeing to give NOC unless payment is made ,as the existing one no. Tower is not in NHPCs land which the owner says has not been compensated for land area around 0.03 ha (this was also clarified by Land Revenue Dept.). SDM advised to make land acquisition proposal through Secretary (Energy and Power), Govt. of Sikkim for this land. A separate proposal is being sent to Corp. Office for acquisition of this land and an amount of Rs.3.5 lacs has been kept in the BE-2018-19 for this purpose. A joint meeting was held between NHPC official , Land owner and SDM Soreng on 04.01.2018 and a negotiated value of the land on which one of NHPC Tower

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					presently existing to be acquired has been fixed and requisite fee for carrying out the survey of the land has been deposited with District Authorities. The land shall be acquired in 2018-19.
2	Land-Leasehold	NIL	NIL	NIL	NA
3	Other than Land-	NIL	NIL	NIL	NA

For Ray & Ray
Chartered Accountants
(Firm Regn No. 301072E)

Asish Kumar Mukhopadhyay

Asish Kumar Mukhopadhyay
Partner
M.No.056359

Date: 23rd April, 2018.
Place: Balutar

D Jagdish
Manager (Finance)

Ashok Kumar Grover
Chief Engineer-I/c

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

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NHPC Limited

Comprative analysis (FY 2017-18 Vs FY 2016-17)

Name of the Unit: Rangit Power Station

Amount in Rs.

HOA	Particulars	Amount during FY 2017-18 (From 01.04.0217 to 31.03.2018)	Amount during Corrosponding year i.e FY 2016-17 (From 01.04.2016 to 31.03.2017)	Variance (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO. 24	**Revenue from Continuing Operations**					
	Sale of Power	1187482956.00	1151914570.00	35568386.00	3.09	
	Income from Finance Lease					
	Income from Operating Lease					
	Revenue from Contracts, Project Management & Consultancy Works					
	Interest from Beneficiary States (Revision of Tariff)	8871.00	4806566.00	-4797695.00	-99.82	Delt at Corporate Office
	Total carried forward to Statement of Profit & Loss	1216877925.00	1184421604.00	32456321.00	2.74	
NOTE NO. 25	**OTHER INCOME**					
	(A) Interest Income					
	(B) Dividend Income					
	(C)Other Non Operating Income:					
	(i) Late payment surcharge	3342136	8172825	-4830689.00	-59.11	Delt at Corporate Office
	(ii) Income From Sale of Self Generated VERs/REC					
	(iii) Realization of Loss Due To Business Interruption					
	(iv) Profit on sale of investments					
	(v) Profit on sale of property, plant & equipment.					
	(vi) Income from Insurance Claim					
	(vii) Liability/ Provisions not required written back	17823986	2067906	15756080.00	761.93	Increased due to Reversal of wage revision & PRP of Employees, and reversal of pay revision allowances provided for DAV school and IRBN employees
	Material Issued to contractor:					
	(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					
	Others	4001982	6075795	-2073813.00	-34.13	Decreased due to RLDC truing up refund in previous year as compared to current year
	Sub-total					
	Add/(Less): C.O /Regional Office/PID Expenses	221474	2949688	-2728214.00	-92.49	Decreased due to non allocation of expenditure/Income w.e.f 1st July 2018
	Sub-total					
	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					
	Total carried forward to Statement of Profit & Loss	25389578	19266214	6123364.00	31.78	
NOTE NO. 26	**GENERATION AND OTHER EXPENSES**					
	(A) GENERATION EXPENSES					
	Water Usage Charges					
	Consumption of stores and spare parts	4546985	7672250	-3125265.00	-40.73	Variation as per actual requirement of spares and consumables during maintenace period.
	(B) Direct Expenditure on Contract, Project Management and Consultancy Works					
	(C)REPAIRS & MAINTENANCE					
	- Building	29721240	28572615	1148625.00	4.02	
	- Machinery	31017339	24746990	6270349.00	25.34	Increased due to wages hike and actual requirement during annual maintenance of Power plant.
	- Others	46509827	54602085	-8092258.00	-14.82	Decreased due to less expenditure in water regulating system and heavey vehicle as compared to previous year.
	(D) OTHER EXPENSES					
	Rent & Hire Charges	7367464	5753939	1613525.00	28.04	Increases due to hike in insurance premium rate.
	Rates and taxes	184208	122126	62082.00	50.83	
	Insurance	21160079	22640074	-1479995.00	-6.54	
	Utilization of Self Insurance Fund					
	Security expenses	29840405	29349777	490628.00	1.67	
	Electricity Charges	0	0	0.00	0.00	
	Travelling and Conveyance	3981990	6181981	-2199991.00	-35.59	Decreases due to decrease in official tour of employees as compared to the previous period.
	Expenses on vehicles	5235843	4709585	526258.00	11.17	

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	Telephone, telex and Postage	3479805	4142014	-662209.00	-15.99	
	Advertisement and publicity	1429630	827799	601831.00	72.70	
	Entertainment and hospitality expenses					
	Printing and stationery	783929	1547404	-763475.00	-49.34	
	Consultancy charges - Indigenous	736188	578148	158040.00	27.34	
	Consultancy charges - Foreign					
	Audit expenses	88500	74449	14051.00	18.87	
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses					
	Expenditure on land not belonging to company	193700	502060	-308360.00	-61.42	
	Loss on Assets	164119	34004	130115.00	382.65	
	Losses out of insurance claims (upto excess clause)					
	Losses out of insurance claims (beyond excess clause)					
	Books & Periodicals	98003	87594	10409.00	11.88	
	Donation					
	CSR/ Sustainable Development	5923636	1922148	4001488.00	208.18	Variation as expenditure incurred on the basis of CSR Planning and Budget Allocated
	Community Development Expenses					
	Directors' expenses					
	Research and development expenses					
	Interest on Arbitration/ Court Cases					
	Interest to beneficiary states	0	10083352	-10083352.00	-100.00	Delt at Corporate Office
	Expenditure on Self Generated VER's/REC					
	Exchange rate variation					
	Training Expenses	762245	1550069	-787824.00	-50.83	
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	762104	2204754	-1442650.00	-65.43	Delt at Corporate Office
	Operational/Running Expenses of Kendriya Vidyalay					
	Operational/Running Expenses of Other Schools	34547399	31192810	3354589.00	10.75	Increased due to increment of DA and Payment of Pay revision allowance w.e.f 01.07.2017
	Operational/Running Expenses of Guest House/Transit Hostel	0	244751	-244751.00	-100.00	
	Operating Expenses of DG Set-Other than Residential					
	Other general expenses	7254225	6354604	899621.00	14.16	
	Sub-total					
	Add/(Less): C.O./Regional Office/PID Expenses	3093628	9350748	-6257120.00	-66.92	Decreased due to non allocation of expenditure/Income w.e.f 1st July 2018
	Sub-total					
	Less: Amount transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Less: Transfer of Generation & other expenses - IPO/Buyback					
	Sub-total					
	PROVISIONS					
	Bad and doubtful debts provided					
	Expected Credit Loss Allowance-Trade Receivables					
	Bad and doubtful advances / deposits provided					
	Bad and doubtful claims provided					
	Doubtful Interest Provided for					
	Diminution in value of stores and spares	19636	32887	-13251.00	-40.29	
	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	0	37668	-37668.00	-100.00	
	Provision for interest against court/arbitration award					
	Others					
	Sub-total					
	Add/(Less): C.O./Regional Office/PID Expenses	0	2279	-2279.00	-100.00	
	Sub-total					
	Less: Amount transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	238902127	255120964	-16218837.00	-6.36	
NOTE NO. 27	**EMPLOYEES BENEFITS EXPENSES**					
	Salaries, wages, allowances	232251391.00	237883250.00	-5631859.00	-2.37	
	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	33379503.00	58091603.00	-24712100.00	-42.54	Decreased due to less acturial valuation amount.
	Staff welfare expenses	12845524.00	12602733.00	242791.00	1.93	
	Leave Salary & Pension Contribution					
	Add/(Less): C.O./Regional Office Expenses	63799197	61360947	2438250.00	3.97	
	Less: Employee Cost transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	342275615	369938533	-27662918.00	-7.48	
NOTE NO. 28	**FINANCE COST**					
	FINANCE COST	0.00	89460.00	-89460.00	-100.00	
	Add/(Less): C.O./Regional Office/PID Expenses	529.00	521666.00	-521137.00	-99.90	
	Less: Finance Cost transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	75898	611126	-535228.00	-87.58	
NOTE NO. 29	**DEPRECIATION & AMORTISATION**					
	Depreciation & Amortisation	123276871.00	124887807.00	-1610936.00	-1.29	
	Depreciation adjustment on account of Foreign Exchange Rate Variation					
	Add/(Less): C.O./Regional Office / PID Expenses	496152.00	2093772.00	-1597620.00	-76.30	Decreased due to non allocation of expenditure/Income w.e.f 1st July 2018
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	123773023	126981579	-3208556.00	-2.53	

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NOTE NO. 32	EXPEND. DURING CONSTRUCTION					
	EMPLOYEES' REMUNERATION & BENEFITS					
	Salaries, wages, allowances					
	Gratuity and contribution to provident fund					
	Staff welfare expenses					
	Leave Salary & Pension Contribution					
	Sub-total					
	REPAIRS & MAINTENANCE					
	Building					
	Machinery					
	Others					
	Sub-total					
	ADMINISTRATION & OTHER EXPENSES					
	Rent					
	Rates and taxes					
	Insurance					
	Security expenses					
	Electricity Charges					
	Travelling and Conveyance					
	Expenses on vehicles					
	Telephone, telex and Postage					
	Advertisement and publicity					
	Entertainment and hospitality expenses					
	Printing and stationery					
	Design and Consultancy charges					
	- Indigenous					
	- Foreign					
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses					
	Expenditure on land not belonging to company					
	Assets/ Claims written off					
	Land Acquisition and Rehabilitation Expenditure					
	Losses on sale of assets					
	Other general expenses					
	Exchange rate variation (Debit)					
	Sub-total					
	FINANCE COST					
	Sub-total					
	PROVISIONS					
	Sub-total					
	DEPRECIATION AND AMORTISATION EXPENSES					
	Sub-total					
	C.O./Regional Office Expenses					
	Sub-total					
	LESS: RECEIPTS AND RECOVERIES					
	Income from generation of electricity – precommissioning					
	Interest on loans and advances					
	Profit on sale of assets					
	Exchange rate variation (Credit)					
	Provision/Liability not required written back					
	Hire charges/ outturn on plant and machinery					
	Miscellaneous receipts					
	Transfer of fair value gain to EAC- security deposit / retention money					
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure					
	Sub-total					
	Total					

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R&V & RAY CHARTERED ACCOUNTANTS

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NHPC Limited

Comprative analysis (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

Name of the Unit: Rangit Power Station

Amount in Rs.

HOA	Particulars	Amount during Q4 of FY 2017-18 (From 01.01.2018 to 31.03.2018)	Amount during Corresponding quarter i.e. Q4 of FY 2016-17 (From 01.01.2017 to 31.03.2017)	Variance (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO. 24	**Revenue from Continuing Operations**					
	Sale of Power	176748233.00	214393307.00	-37645074.00	-17.56	Variation due to actual generation and billing advice form Commercial division
	Income from Finance Lease					
	Income from Operating Lease					
	Revenue from Contracts, Project Management & Consultancy Works					
	Interest from Beneficiary States (Revision of Tariff)	0.00	4803536.00	-4803536.00	-100.00	Delt at Corporate Office
	Total carried forward to Statement of Profit & Loss	184510432.00	225987976.00	-41477544.00	-18.35	
NOTE NO. 25	**OTHER INCOME**					
	(A) Interest Income					
	(B) Dividend Income					
	(C)Other Non Operating Income:					
	(i) Late payment surcharge	999869	7768497	-6768628.00	-87.13	
	(ii) Income From Sale of Self Generated VERs/REC					
	(iii) Realization of Loss Due To Business Interruption					
	(iv) Profit on sale of investments					
	(v) Profit on sale of property, plant & equipment	-70288	0	-70288.00	100.00	
	(vi) Income from Insurance Claim					
	(vii) Liability/ Provisions not required written back	416272	1571718	-1155446.00	-73.51	Provision against pay revision of DAV School and IRBN employees was reversed in 2nd and 3rd Qtr of this Financial year
	Material Issued to contractor:					
	(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					
	Others	1579636	1715976	-136340.00	-7.95	
	Sub-total					
	Add/(Less): C.O./Regional Office/PID Expenses	0	1341774	-1341774.00	-100.00	Decreased due to non allocation of expenditure/Income w.e.f 1st July 2018
	Sub-total					
	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					
	Total carried forward to Statement of Profit & Loss	2925489	12379503	-9454014.00	-76.37	
NOTE NO. 26	**GENERATION AND OTHER EXPENSES**					
	(A) GENERATION EXPENSES					
	Water Usage Charges					
	Consumption of stores and spare parts	2600263	4499982	-1899719.00	-42.22	Variation as per actual requirement of spares and consumables during maintenace period
	(B) Direct Expenditure on Contract, Project Management and Consultancy Works					
	(C)REPAIRS & MAINTENANCE					
	- Building	4458883	7702124	-3243241.00	-42.11	Decreased as repairing of Power house building and executive field hostel building was carried out in last quarter of previous FY
	- Machinery	10622081	10605620	16461.00	0.16	

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	- Others	14755475	25349081	-10593606.00	-41.79	Decreased due to less expenditure in water regulating system and heavey vehicle as compared to previous quarter
	(D) OTHER EXPENSES					
	Rent & Hire Charges	1833728	1811348	22380.00	1.24	
	Rates and taxes	48920	60684	-11764.00	-19.39	
	Insurance	4904800	5478073	-573273.00	-10.46	
	Utilization of Self Insurance Fund					
	Security expenses	7678113	9294133	-1616020.00	-17.39	Allowances for Pay revision was provided in last year and excluded in this quarter
	Electricity Charges	0	0			
	Travelling and Conveyance	968187	1847269	-879082.00	-47.59	
	Expenses on vehicles	1617841	1211350	406491.00	33.56	
	Telephone, telex and Postage	1031607	1400090	-368483.00	-26.32	
	Advertisement and publicity	458250	156162	302088.00	193.45	
	Entertainment and hospitality expenses					
	Printing and stationery	209216	444250	-235034.00	-52.91	
	Consultancy charges - Indigenous	65726	70571	-4845.00	-6.87	
	Consultancy charges - Foreign					
	Audit expenses	88500	71875	16625.00	23.13	
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses					
	Expenditure on land not belonging to company	0	0			
	Loss on Assets	107482	10925	96557.00	883.82	
	Losses out of insurance claims (upto excess clause)					
	Losses out of insurance claims (beyond excess clause)					
	Books & Periodicals	2964	6168	-3204.00	-51.95	
	Donation					
	CSR/ Sustainable Development	1850716	1533804	316912.00	20.66	
	Community Development Expenses					
	Directors' expenses					
	Research and development expenses					
	Interest on Arbitration/ Court Cases					
	Interest to beneficiary states	0	4521592	-4521592.00	-100.00	Delt at Corporate Office
	Expenditure on Self Generated VER's/REC					
	Exchange rate variation					
	Training Expenses	412410	780297	-367887.00	-47.15	
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	120655	689694	-569039.00	-82.51	
	Operational/Running Expenses of Kendriya Vidyalay					
	Operational/Running Expenses of Other Schools	12030214	11127102	903112.00	8.12	
	Operational/Running Expenses of Guest House/Transit Hostel					
	Operating Expenses of DG Set-Other than Residential					
	Other general expenses	1949062	1492985	456077.00	30.55	
	Sub-total	-167973770	-155287452	-12686318.00	8.17	
	Add/(Less): C.O./Regional Office/PID Expenses	0	2773566	-2773566.00	-100.00	Decreased due to non allocation of expenditure/Income w.e.f 1st July 2018
	Sub-total	-171067398	-161864634	-9202764.00	5.69	
	Less: Amount transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Less: Transfer of Generation & other expenses - IPO/Buyback					
	Sub-total					
	PROVISIONS					
	Bad and doubtful debts provided					
	Expected Credit Loss Allowance-Trade Receivables					
	Bad and doubtful advances / deposits provided					
	Bad and doubtful claims provided					
	Doubtful Interest Provided for					
	Diminution in value of stores and spares	-74315	26776	-101091.00	-377.54	
	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	-39857	37668	-77525.00	-205.81	
	Provision for interest against court/arbitration award					
	Others					
	Sub-total					
	Add/(Less): C.O./Regional Office/PID Expenses	0	-9	9.00	-100.00	
	Sub-total					
	Less: Amount transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	67700921	93247931	-25547010.00	-27.40	
NOTE NO. 27	**EMPLOYEES BENEFITS EXPENSES**					
	Salaries, wages, allowances	49899739.00	84100054.00	-34200315.00	-40.67	Leave encashment figure transferred to Corporate Office
	Gratuity, Contribution to provident fund & pension scheme (incl administration fees)	7028990.00	30153940.00	-23124950.00	-76.69	Decreased due to less acturial valuation amount

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	Staff welfare expenses	3146374.00	2139882.00	1006492.00	47.03	Increased due to Medical expenses(indoor) adjusted in last quarter after receipt of advice
	Leave Salary & Pension Contribution					
	Add/(Less): C.O./Regional Office Expenses	15767400	27254576	-11487176.00	-42.15	Decreased due to non allocation of expenditure/Income w.e.f 1st July 2018
	Less: Employee Cost transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	75842503	143648452	-67805949.00	-47.20	
NOTE NO. 28	**FINANCE COST**					
	FINANCE COST	-56896.00	31383.00	-88279.00	-281.30	
	Add/(Less): C.O./Regional Office/PID Expenses	0.00	518725.00	-518725.00	-100.00	
	Less: Finance Cost transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	18473	550108	-531635.00	-96.64	
NOTE NO. 29	**DEPRECIATION & AMORTISATION**					
	Depreciation & Amortisation	30959760.00	31350150.00	-390390.00	-1.25	
	Depreciation adjustment on account of Foreign Exchange Rate Variation					
	Add/(Less): C.O./Regional Office / PID Expenses	0.00	666622.00	-666622.00	-100.00	
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	30959760	32016772	-1057012.00	-3.30	
NOTE NO. 32	**EXPEND. DURING CONSTRUCTION**					
	EMPLOYEES' REMUNERATION & BENEFITS					
	Salaries, wages, allowances					
	Gratuity and contribution to provident fund					
	Staff welfare expenses					
	Leave Salary & Pension Contribution					
	Sub-total					
	REPAIRS & MAINTENANCE					
	Building					
	Machinery					
	Others					
	Sub-total					
	ADMINISTRATION & OTHER EXPENSES					
	Rent					
	Rates and taxes					
	Insurance					
	Security expenses					
	Electricity Charges					
	Travelling and Conveyance					
	Expenses on vehicles					
	Telephone, telex and Postage					
	Advertisement and publicity					
	Entertainment and hospitality expenses					
	Printing and stationery					
	Design and Consultancy charges					
	- Indigenous					
	- Foreign					
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses					
	Expenditure on land not belonging to company					
	Assets/ Claims written off					
	Land Acquisition and Rehabilitation Expenditure					
	Losses on sale of assets					
	Other general expenses					
	Exchange rate variation (Debit)					
	Sub-total					
	FINANCE COST					
	Sub-total					
	PROVISIONS					
	Sub-total					
	DEPRECIATION AND AMORTISATION EXPENSES					
	Sub-total					
	C.O./Regional Office Expenses					
	Sub-total					
	LESS: RECEIPTS AND RECOVERIES					
	Income from generation of electricity – precommissioning					
	Interest on loans and advances					
	Profit on sale of assets					
	Exchange rate variation (Credit)					
	Provision/Liability not required written back					
	Hire charges/ outturn on plant and machinery					
	Miscellaneous receipts					
	Transfer of fair value gain to EAC- security deposit / retention money					
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure					
	Sub-total					
	Total					

NHPC LIMITED FARIDABAD

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Annexure-VI

Name of Unit : Rangit Power Station

Reporting of Events Occuring After Balance Sheet Date

S.No	Particulars of the Events	Accounting Entry to be passed after Balance Sheet		Change in Disclosures after Balance Sheet		
		Head of Account	Amount	Note No.	Earlier Disclosure	Revised Disclosure
NIL						

NHPC LIMITED FARIDABAD

D Jagdish
Manager(Fin)

RANGIT POWER STATION NHPC LTD. SOUTH SIKKIM

Ashok Kumar Grover
Chief Engineer-I/c

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

Unit Name : Rangit Power Station

Annexure-VII (A)

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/ updation of old claims including Interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance of claims as on 31/03/2018	Opening Provision as on 01/04/YYYY	Addition/ (Reduction) in provision during the period/year	Closing Provision as on DD/MM/YYYY		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
A	CAPITAL WORKS																		
	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER	The same is for counter claim of Rs. 24.26 crore filed by M/s HCL as against the claim of Rs 2180 lakh in r/o finalisation of variation in the rate as well as in the quantity in the contract awarded for the construction of coffer dam and slide zone treatment of right bank of dam axis in the year 1999-2000	Hydel Construction Ltd.	Others	242,645,832	242,645,832	0	0	242,645,832	0	0	0	0	242,645,832	242,645,832	0	0	In response to our claim , the party m/s HCL has served a counter claim of Rs. 24.26 crore and appealed for appointment of sole arbitrator, later on denial to appoint arbitrator , M/s HCL challenged the same in Delhi High Court. However the Delhi High Court turn down the claim of the party on dated 09.05.2016.	In response to the verdict of Delhi High Court, the party M/s HCL filled a "Spcial Leave Petetion (CIVIL) No.26986 of 2016 "by challenging the decision of Delhi High court in Hon'b Supreme Court. Presently the case is pending with Hon'ble Supreim Court, New Delhi.
		SUB TOTAL			242,645,832	242,645,832	0	0	242,645,832	0	0	0	0	242,645,832	242,645,832	0	0		
b)	CASES UNDER ARBITRATION/ADJUDICATION	NIL	NA	NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		SUB TOTAL	NA	NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT	NA		NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		SUB TOTAL	NA	NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		TOTAL- CAPITAL WORKS (A)			242,645,832	242,645,832	0	0	242,645,832	0	0	0	0	242,645,832	242,645,832	0	0		
B	LAND COMPENSATION CASES	NA		NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		TOTAL- LAND COMPENSATION CASES (B)			0	-	-	-	-	-	-	-	-	-	-	-	-	NA	NA
C	DISPUTED TAX MATTERS	NA		NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		TOTAL- Disputed Tax Matters (C)			0	-	-	-	-	-	-	-	-	-	-	-	-	NA	NA
D	OTHER CASES	NA		NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		TOTAL- OTHER CASES (D)			0	-	-	-	-	-	-	-	-	-	-	-	-	NA	NA
		GRAND TOTAL (A+B+C+D)			242,645,832	242,645,832	0	0	242,645,832	0	0	0	0	242,645,832	242,645,832	0	0		

NHPC LIMITED FARIDABAD

D Jagdish
HOF

RANGIT POWER STATION NHPC LTD.

Ashok Kumar Grover
HOP
मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

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I. Summary of Contingent Liabilities as on 31/03/2018

(Amount in Rupees)

Sl. No.	Particulars	Claims as on 31/03/2018	Provision against the claims	Contingent liability as on 31/03/2018	Contingent liability as on 31/03/2017	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	242,645,832	0	242,645,832	242,645,832	0	0
B.	Land Compensation cases	0	0	0	0	0	0
C.	Disputed tax matters	0	0	0	0	0	0
D.	Others	0	0	0	0	0	0
	Total	**242,645,832**	**0**	**242,645,832**	**242,645,832**	**0**	**0**

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2018

(Amount in Rupees)

Sl. No.	Category of Agency	Claims as on DD/MM/YYYY (31/03/2018)	Provision against the claims	Contingent liability as on DD/MM/YYYY (31/03/2018)	Contingent liability as on DD/MM/YYYY (31/03/2017)	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0	0
3	CPSEs	0	0	0	0	0	0
4	Others	242,645,832	0	242,645,832	242,645,832	0	0
	TOTAL	**242,645,832**	**0**	**242,645,832**	**242,645,832**	**0**	**0**

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-01

NHPC LIMITED FARIDABAD

Annexure-VII (B)

NAME OF THE UNIT: RANGIT POWER STATION

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2018

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2017	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2018	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1										
2										
3					NIL					
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
					NIL					
	SUB TOTAL- (B)		0	0	0	0	0	0	0	
C	Revenue to the extent not recognised in respect of power stations									
					NIL					
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES									
					NIL					
E	Other Cases- (if any)-specify									
1										
2					NIL					
3										
	SUB TOTAL- OTHER CASES (E)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D)		0	0	0	0	0	0	0	

D Jagdish
Manager(Fin)

Ashok Kumar Grover
Chief Engineer-I/c

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

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Annexure-VIII

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	0	0
ii)	Land – Leasehold	410111	0	0
iii)	Roads and Bridges	4103	0	0
iv)	Buildings	4102	0	0
v)	Railway sidings	4105	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanic	4106	0	0
vii)	Generating Plant and machinery	4107	1791204	121403
viii)	Plant and machinerySub station	4108	0	0
ix)	Plant and machineryTransmission lines	4109	0	0
x)	Plant and machineryOthers	4110	0	0
xi)	Construction Equipment	4111	1483878	15136
xii)	Water Supply System/Drainage and Sewerage	4112	0	0
xiii)	Electrical installations	4114	0	0
xiv)	Vehicles	4115	0	0
xv)	Aircraft/ Boats	4116	0	0
xvi)	Furniture and fixture	4117	0	0
xvii)	Computers	4118	2405155	2165077
xviii)	Communication Equipment	4119	0	0
xix)	Office Equipments	4120	86600	71523
xx)	Research and Development	4121	0	0
xxi)	Other assets	4125	0	0
xxii)	TANGIBLE ASSETS of minor value >750 and < Rs.5000	4128	65147	65122
	TOTAL		5831984	

(B) Assets deducted as per Note No. 2.4 shown by units in Balance sheet as at 31.03.2018

	PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
	Land – Unclassified/ Right of Use		0	0
	Computer Software		0	0
	Total		0	0

Note

1 the Year ended on 31.03.2018): Amount appearing under "Depreciation Opening Amount" column of FAR for the FY 2015-16.

2 Gross Block-Deduction on account of Others shall be same as appraring in the Note 2.1 & 2.4 of Balance sheet as at 31.03.2018.

RAY & RAY CHARTERED ACCOUNTANTS Vivekel Bhawan Kolkata-91

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ANNEXURE-IX

Party wise summary of Transactions and Balances with Related Parties

Location Code: 107

Location Name : Rangit Power Station

1. Transactions with Government that has control over company (NHPC)

(Amount in Rs.)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Services Received by the Company(NHPC)	National Institute of Hydrology	1555125	0	697599	0
	Total		1555125	0	697599	0
2	Services Provided by the Company (NHPC)		0	0	0	0
	Total		0	0	0	0
3	Sale of goods/Inventory by the Company		0	0	0	0
	Total		0	0	0	0
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)		0	0	0	0
	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 Government 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	7040869	8083645	9823	0
	Total		7040869	8083645	9823	0
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL	10768037	7380030	8992	0
	Total		10768037	7380030	8992	0
3	Services Received by the Company(NHPC)	BHEL	461923	0	0	0
		PGCIL	1044940	1629558	0	0
		NEW INDIA INSURANCE	625516	47782	151625	0
		POSOCO	522457	1496067	35359	0
		BEREAU OF INDIAN	52472	0	2800	0
		BALMER LAWRIE	243345	725998	4606	0
		BSNL	1510123	26976	415483	0
	Total		4460776	3976381	611873	0
4	Services Provided by the Company (NHPC)	BSNL	240983	0	0	61983
		STATE BANK OF INDIA	87033	0	0	34028
	Total		328016	0	0	96011
5	Sale of goods/Inventory		0	0	0	0
	Total		0	0	0	0
6	Sale of Asset/property		0	0	0	0
	Total		0	0	0	0

(HOF)

3. Transactions with State Govt/ State Govt Deptt (Uttar Pradesh, J&K, Manipur, Madhya Pradesh)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)					
	Total		0	0	0	
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc					
	Total		0	0	0	
3	Services Received by the Company(NHPC)	SIKKIM NATIONAL TRANSPORT	11256	118462	0	0
		SIKKIM POLLUTION CONTROL BOARD	545900	275000	0	0
		IRBn	2497003	29291576	2997434	0
		Dy. COLLECTOR SIKKIM	88000	0	0	0
	Total		3142159	29685038	2997434	0
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory					
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

D Jagdish
Manager(Fin)

NHPC LIMITED FARIDABAD

RANGIT POWER STATION NHPC LTD. SOUTH SIKKIM

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Annexure-X

Name of Unit: Rangit 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	NA	NA
95-06-01	Bad and doubtful advancesprovided for	NIL	NIL	NIL	NA	NA
95-06-02	Bad and doubtful deposits provided for	NIL	NIL	NIL	NA	NA
95-07-01	Bad and doubtful claims/interest provided	NIL	NIL	NIL	NA	NA
95-07-03	Doubtful Interest Provided for	NIL	NIL	NIL	NA	NA
92-33-03	Provision for obsolescence in stores	NIL	NIL	NIL	NA	NA
92-33-04	Provision for other losses of stores	NIL	NIL	NIL	NA	NA
95-08-01	Shortage in store & spares provided	NIL	NIL	NIL	NA	NA
95-11-01	Provision against diminution in the value of investment	NIL	NIL	NIL	NA	NA
95-12-01	Project expenses provided for	NIL	NIL	NIL	NA	NA
95-13-01	Loss on fixed assets provided for	NIL	NIL	NIL	NA	NA
95-13-02	Loss on store provided for	NIL	NIL	NIL	NA	NA

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-01

NHPC LIMITED FARIDABAD

Annexure: XII

Management's Responsibility Statement for preparation of Director's Responsibility Statement

This is to certify that the Annual Accounts of **Rangit Power Station** for the financial year 2017-18 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
iv) that the accounts are prepared on going concern basis.
v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

(Ashok Kumar Grover)
(Chief Engineer – I/c)

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

(D Jagdish)
Manager(Finance)

RANGIT POWER STATION NHPC LTD. SOUTH SIKKIM

Place: Balutar
Date: 23rd April 2018

NHPC LIMITED FARIDABAD

Annexure: XIII

COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFOCERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Nameof Region/ProjectUnit/Division: Rangit Power Station

a. We have reviewed financial results for the period ended 31st March 2018 of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief :

i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"

ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31st March 2018 which are fraudulent, illegal or violative of the Company's Code of Conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the auditors and management

i. Significant changes in internal control over financial reporting during the period ended 31st March 2018.

ii. Significant changes in accounting policies during the period ended 31st March 2018 and that the same have been disclosed in the notes to the financial results; and

iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

(Ashok Kumar Grover)
(Chief Engineer – I/c)

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station

(D Jagdish)
Manager(Finance)

NHPC LIMITED FARIDABAD

RANGIT POWER STATION NHPC LTD.

Place: Balutar
Date: 23rd April 2018

Annexure: XIV

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Rangit Power Station for the year 2017-18 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	Title deed of freehold land for 0.09 hector valuing Rs. 127728/- is not available
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	Nil
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not Applicable

NHPC LIMITED FARIDABAD

RAY & RAY

Name of Unit: Rangit Power Station

Annexure -XVII

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31/03/2018

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
1	430306	Construction of permanent store and rest room at Power House	3545587	13.06.2016	Due to non completion of work as on 31.03.2018
2	430328	Construction of main entrance gate at Sector C&D of Township of RPS	2193982	03.09.2017	Due to non completion of work as on 31.03.2018
3	430328	Appointment of consultant for construction of Multipurpose Auditorium and training centre at RPS	102846	02.10.2017	Due to non completion of work as on 31.03.2018

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.

D Jagdish
Manager (Finance)
Head of Finance

NHPC LIMITED FARIDABAD

Ashok Kumar Grover
Chief Engineer-(I/c)
HOP: Rangit PS.

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

Name of Unit: Rangit Power Station

Annexure -XVIII

(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	660403	BHEL, KOLKATA	PURCHASE OF TOP BOTTOM AIR GUIDE	04.07.2017	493180	0	493180	MATERIAL NOT RECEIVED
2	660403	BHEL, KOLKATA	PURCHASE OF TOP BOTTOM AIR GUIDE	02.08.2017	88772	0	88772	MATERIAL NOT RECEIVED
3	660403	BHEL, KOLKATA	PURCHASE OF SPARE FOR G-40 GOVERNOR	02.08.2017	461948	412868	49080	MATERIAL NOT RECEIVED
4	660403	IINDIAN OIL CORPORATION LTD	PURCHASE OF LUBRICANTS	31.01.2018	1043726	919926	123800	MATERIAL NOT RECEIVED
5	660407	UNITED INDIA INSURANCE CO LTD	MARINE INSURANCE AGAINST PURCHASE	21.03.2018	10119	1157	8962	MATERIAL NOT RECEIVED

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.

NHPC LIMITED FARIDABAD

D Jagdish
Manager (Finance)
Head of Finance

RANGIT POWER STATION

Ashok Kumar Grover
Chief Engineer-(I/c)
HOP: Rangit PS.

मुख्य अभियंता-प्रभारी
Chief Engineer I/C
रंगीत पावर स्टेशन
Rangit Power Station
दक्षिण सिक्किम /South Sikkim

NHPC LTD.

RANGIT POWER STATION

BALANCE SHEET

AS ON

31.03.2019



NHPC LIMITED

Name of the Unit : RANGIT POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2019

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2019	As at 31st March, 2018
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	2,46,70,32,108	2,57,01,61,271
b) Capital Work In Progress	2.2	41,38,156	58,42,415
c) Investment Property	2.3	-	-
d) Intangible Assets	2.4	70,950	1,42,638
e) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	-	-
iv) Others	3.4	-	-
f) Non Current Tax Assets (Net)	4	-	-
g) Other Non Current Assets	5	45,524	-
TOTAL NON CURRENT ASSETS		**2,47,12,86,738**	**2,57,61,46,324**
(2) CURRENT ASSETS			
a) Inventories	6	3,18,75,037	3,35,10,684
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	1,21,620	2,76,351
iii) Bank balances other than Cash & Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	3,66,715	1,55,278
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	1,19,76,530	1,35,31,960
TOTAL CURRENT ASSETS		**4,43,39,902**	**4,74,74,273**
(3) Regulatory Deferral Account Debit Balances	14	15,35,81,283	11,11,57,430
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**2,66,92,07,923**	**2,73,47,78,027**
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	59,00,29,883	58,21,38,609
TOTAL EQUITY		**59,00,29,883**	**58,21,38,609**
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	27,195	5,41,663
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	49,24,50,000	52,52,80,000
TOTAL NON CURRENT LIABILITIES		**49,24,77,195**	**52,58,21,663**
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		49,48,894	2,57,745
Total outstanding dues of Creditors other than micro enterprises and small enterprises		2,94,32,340	4,98,59,702
iii) Other financial liabilities	20.3	1,01,37,797	68,23,988
b) Other Current Liabilities	21	3,49,24,213	3,45,76,321
c) Provisions	22	1,14,33,284	84,28,605
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	1,49,58,24,317	1,52,68,71,394
TOTAL CURRENT LIABILITIES		**1,58,67,00,845**	**1,62,68,17,755**
TOTAL EQUITY & LIABILITIES		**2,66,92,07,923**	**2,73,47,78,027**

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

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

For Lodha & Co.
Chartered Accountants
(Firm Regn. No. 301051E)

(H K Verma)
Partner
M.No. 055[illegible]

Kolkata — Chartered Accountants

D Jagdish
Head of Finance

Ashok Kumar Grover
Head of Project

Place: Siliguri
Date: April 2019

च .प्रबंधक(वित्त)
एन. एच. पी. सी. लि0
रंगित पावर स्टेशन
[illegible] नगर, दक्षिण सिक्किम-[illegible]

महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड [illegible] पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

NHPC LIMITED FARIDABAD

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एनएचपीसी NHPC

NHPC LIMITED

Name of the Unit : RANGIT POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
INCOME			
i) Revenue from Continuing Operations	24.1	1,26,01,31,230	1,23,08,26,805
ii) Other Income	24.2	68,20,474	2,99,22,866
TOTAL INCOME		**1,26,69,51,704**	**1,26,07,49,671**
EXPENSES			
i) Generation Expenses	25	34,66,417	45,46,985
ii) Employee Benefits Expense	26	38,22,87,450	36,64,10,398
iii) Finance Cost	27	1,12,624	1,10,324
iv) Depreciation & Amortization Expense	28	12,43,93,541	12,51,59,107
v) Other Expenses	29	21,10,68,402	24,24,64,833
TOTAL EXPENSES		**72,13,28,434**	**73,86,91,647**
Profit before Exceptional items, Rate Regulated Activities and Tax		**54,56,23,270**	**52,20,58,024**
Exceptional items		-	-
PROFIT BEFORE TAX		**54,56,23,270**	**52,20,58,024**
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		54,56,23,270	52,20,58,024
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	4,24,23,853	5,87,90,471
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		58,80,47,123	58,08,48,495
Profit for the year from continuing operations (A)		58,80,47,123	58,08,48,495
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME (B)			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurement of the defined benefit plans		19,82,760	45,37,730
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		-	(32,47,616)
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		**19,82,760**	**12,90,114**
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		19,82,760	12,90,114
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		19,82,760	12,90,114
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		**59,00,29,883**	**58,21,38,609**

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

For Lodha & Co.
Chartered Accountants
(Firm Regn. No.301051E)

(H K Verma)
Partner
M.No. 058104

LODHA & CO. Kolkata Chartered Accountants

Place: Siliguri
Date: April 2019

D Jagdish
Head of Finance

Ashok Kumar Grover
Head of Project

ब. प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
रंगित नगर, दक्षिण सिक्किम-७३७१३९

महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

NHPC LIMITED FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2019

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2018	-	-	-	-	-	-	-	-	-	-
Profit for the year		-	-	-	-	-	58,80,47,123	-	-	58,80,47,123
Other Comprehensive Income		-	-	-	-	-	19,82,760	-	-	19,82,760
Total Comprehensive Income		-	-	-	-	-	59,00,29,883	-	-	59,00,29,883
Share Application Money received during the year.	-									-
Utilization for Buy Back of Shares			-			-				-
										-
Transfer to Retained Earning							-			-
Amount written back from Bond Redemption Reserve		-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-		-			-
Amount written back from Research & Development Fund					-					-
Amount Transferred from General Reserve		-				0.00				-
										-
Transfer from Retained Earning							-			-
Dividend		-	-	-	-		-			-
Tax on Dividend		-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-		-			-
Trfr to General Reserve						-				
Total as on 31st March 2019	-	-	-	-	-	-	59,00,29,883	-	-	59,00,29,883

For Lodha & Co.
Chartered Accountants
(Firm Regn. No.301051E)

(H K Verma)
Partner
M.No. 055168

LODHA & CO. Kolkata Chartered Accountants

NHPC LIMITED FARIDABAD

D Jagdish
Head of Finance

ठ. प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
[illegible] नगर, दक्षिण सिक्किम-[illegible]

Ashok Kumar Grover
Head of Project

महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

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 (CIN: L40101HR1975GOI032564). 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 project management / construction contracts/ consultancy assignment services and trading of power.

(II) Basis of preparation

(A) Statement of Compliance

These standalone financial statements are prepared on going concern basis following accrual system 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.

These financial statements were authorised for issue by the Board of Directors on .....

(B) Basis of Measurement

The financial statements have been prepared on historical cost basis, except for:

- Certain financial assets and liabilities measured at fair value.
- Plan assets of defined employee benefit plans measured at fair value.

The methods used to measure fair values are discussed 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 off to the nearest crore (upto two decimals).

(D) Use of estimates and management judgments

The preparation of financial statements in conformity with Ind AS requires management to make judgments, 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 judgments 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgments 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 judgments 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:

NHPC LIMITED FARIDABAD

- -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 and Intangible Assets

The estimated useful life of property, plant and equipment and intangible assets are 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 and mobile phones which are as per management assessment.

c) Recoverable amount of property, plant and equipment, capital work in progress and intangible assets

The recoverable amount of property, plant and equipment, capital work in progress and intangible assets are 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

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The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles of Ind AS 115. 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 judgment 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) PPE 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 egulations 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 cost 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 - Summary of the significant accounting policies for the preparation of financial statements as given below have been applied consistently to all periods presented in the financial statements. These accounting policies are formulated in a manner that results in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. These policies need not be applied when the effect of applying them is immaterial.

Up to March 31, 2015, Property, Plant and Equipment, Capital Work in Progress, Intangible Assets and Investment Property were carried in the Balance Sheet in accordance with Indian GAAP. The Company had elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as the deemed cost at the date of transition to IND AS (i.e. as on April 1, 2015).

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1.0 Property, Plant and Equipment (PPE)

a) 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.

b) 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 bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for operating in the manner intended by the management, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

c) 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.

d) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.

e) Deposits, payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation till the date of award by the Court), rehabilitation & resettlement and other expenses including expenditure on environment management plans relatable to land in possession are treated as cost of land.

f) Assets over which the Company has control, though created on land not belonging to the Company are included under Property, Plant and Equipment.

g) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.

h) 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 inventory.

i) 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.

j) 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 realisable value/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

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(EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects. Net pre-commissioning income/expenditure is adjusted directly in the cost of related assets.

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 the Statement of Profit and Loss.

3.0 Investment Property

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 demonstrable change in use.

4.0 Intangible Assets and Intangible Assets under Development

a) Expenditure on research is charged to revenue as and when incurred. Expenditure on development is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to & has sufficient resources to complete development and to use or sell the asset.

b) Intangible assets acquired separately are measured on initial recognition at cost. Cost includes any directly attributable expenses necessary to make the assets ready for its intended use. 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.

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b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/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. Where the Company has paid or received advance consideration in a foreign currency, the date of transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it), is the date when the Company initially recognizes the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration.

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 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:

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• 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 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:

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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 Solely Payments of Principal and Interest (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.

Trade Receivables:

Trade receivables containing a significant financing component are subsequently measured at amortised cost using the effective interest method.

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.

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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.

On derecognition, the difference between the carrying amount and the amount of consideration received / receivable is recognized in the Statement of Profit and Loss.

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 and Trade Receivables under Ind AS 115, Revenue from Contracts with Customers

iv) Lease Receivables under Ind AS 17, Leases.

v)

The Company follows the 'simplified approach' permitted under Ind AS 109, "Financial Instruments" for recognition of impairment loss allowance based on life time expected credit loss from initial recognition on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 17 and Ind AS 115.

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 Equipment 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.

Scrap is valued at Net Realisable Value.

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 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

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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

Company's revenues arise from sale and trading of energy, project management / construction contracts/ consultancy assignment services and other income. Revenue from other income comprises interest from banks, employees, contractors etc., dividend from investments in joint ventures & subsidiary companies, dividend from investments in equity, interest from investment in bonds, surcharge received from beneficiaries for delayed payments, sale of scrap, other miscellaneous income, etc.

With effect from 1st April, 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catch-up method. Accordingly, comparative figures have not been restated and continue to be reported as per Ind AS 18- Revenue and Ind AS 11- Construction Contracts. Accounting policies for the comparative period are disclosed separately, if they are different from those under Ind AS 115.

a) Revenue from sale of power

i) Revenue is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the products or services and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control over the products or services to a customer.

iii) In the comparative period, revenue from sale of power was measured at the fair value of the consideration received or receivable. Revenue was recognised when the significant risks and rewards of ownership had been transferred to the buyer, recovery of the consideration was probable, the associated costs could be estimated reliably, there was no continuous management involvement and the amount of revenue could be

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measured reliably. Revenue from sale of power (except for power stations considered as Finance/Operating Lease) is accounted for as per tariff notified by the CERC. 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 prescribed by the appropriate authority. In the case of Power Stations where provisional/ final tariff is yet to be notified, revenue is recognised only to an extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur when tariff is finally notified by the CERC. 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).

iv) Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

v) Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are recognised on year to year basis based on regulatory norms.

vi) Recovery towards deferred tax items recognized till March 31, 2009 are accounted for when the same materialises.

vii) 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.

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

ix) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after a period of 12 years from the date of commercial operation of the Power Station.

b) Revenue from Project Management / Construction Contracts/ Consultancy assignments

i) Revenue from Project Management / Construction Contracts/ Consultancy assignments is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the services and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control over the services to a customer. Revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur in the future.

ii) In the comparative period, revenue on Project Management / Construction Contracts/ Consultancy assignments was 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".

iii) Contract modifications, if any, are accounted for when additions, deletions or changes either to the contract scope or contract price are approved. Accounting for modifications of contracts involves assessing whether the services added to an existing contract are distinct and whether the pricing is at the standalone selling price. Services added that are not distinct are accounted for on a cumulative catch-up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

c) Revenue from trading of power

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i) Accounting for revenue from trading of power involves assessment of the contract conditions to determine whether the Company is required to act in the capacity of a principal or as an agent. The Company acts in the nature of a principal in case it obtains control of the electricity before transferring it to the customer. Indicators of control includes assessment of whether the company is primarily responsible for fulfilling the promise to provide the electricity, it has the discretion to establish the price or whether it bears the inventory risk. Where the Company does not obtain control of the electricity before transferring it to the customer and its performance obligation is to arrange for the supply of electricity by another party, it acts in the nature of an agent.

ii) Where the Company acts as a principal in a contract for trading of power, the amount of the transaction price allocated to the performance obligation that is satisfied is recognised as revenue.

iii) Where the Company acts as an agent in a contract for trading of power, the net consideration retained after paying the supplier for the electricity provided to the customer is recognised as revenue from operations. Financial assets and liabilities arising out of these transactions are not set off.

d) Other income

i) Dividend income is recognized when the right to receive the same is established.

ii) Interest/Surcharge recoverable from customers including those arising out of contracts for trading of power and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

iii) Interest income is recognized, when no significant uncertainty as to measurability or collectability exist, on a time proportion basis taking into account the amount outstanding and the applicable interest rate, using the effective interest rate method (EIR).

iv) 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.

v) Revenue from scrap is recognised as and when the same is generated.

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

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periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction from future payments is available. 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 Social Security Scheme administered through separate trusts are accounted as defined contribution plans.

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. All these plans, other than Allowance on Retirement/Death and Memento on Superannuation to employees are administered through separate trusts.

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 any unrecognised past service costs and the fair value of plan assets.

The defined benefit obligation is calculated annually by the 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

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The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying 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 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) (i) Depreciation on Property, Plant and Equipment of Operating Units of the Company capitalized till five years before the end of the useful life of the Power Station is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d).

(ii) Depreciation on Property, Plant and Equipment capitalized during the last five years of the useful life of a Power Station is charged on straight-line method for the period of life extension as per CERC Tariff Regulations, from the date on which such asset becomes available for use.

(iii) Where the life and / or efficiency of a Power Station is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively on straight-line method over the revised / remaining useful life.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant & Machinery

- Computer & Peripherals

ii) Based on management 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) Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which the asset becomes available for use with Re. 1/- as WDV.

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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 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 and buildings, of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

j) PPE 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) Spare 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.

o) Useful life, method of depreciation and residual value of assets where depreciation is charged as per management assessment are reviewed at the end of each financial year and adjusted prospectively over the balance life of the asset, wherever required.

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.

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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 (temporary differences) 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.

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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 has 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 (), 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 31st March 2009 and considered as deferred income). Each lease receipt is allocated between the receivable and finance lease income forming part of revenue from operations so as to achieve a constant rate of return 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 unless it is impracticable, in which case, the comparative information is adjusted to apply the new accounting policy prospectively from the earliest date practicable.

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.

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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 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.

(IV) Recent accounting pronouncements

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(Amount in ₹)

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

Sl. No.	PARTICULARS	GROSS BLOCK						As at 31st March, 2019	DEPRECIATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments		As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land – Freehold	33602683		0				33602683	0			0	33602683	33602683
ii)	Land – Leasehold	0		0				0	0	0	0	0	0	0
iii)	Roads and Bridges	42228590		0				42228590	6113929	1715176	0	7829105	34399485	36114661
iv)	Buildings	256405576		5569052				261974628	33920610	11333361	0	45253971	216720657	222484966
v)	Building-Under Lease	0		0				0	0	0	0	0	0	0
vi)	Railway sidings	0		0				0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	1736220922		0			7855	1736228777	216754553	71862155	7855	288624563	1447604214	1519466369
viii)	Generating Plant and machinery	621571211		10748714		786662	11019	631544282	76583291	26158867	-96991	102645167	528899115	544987920
ix)	Plant and machinery Sub station	157718666		0		2		157718664	18692231	6232542	0	24924773	132793891	139026435
x)	Plant and machinery Transmission lines	6067458		0				6067458	618954	204338	0	823292	5244166	5448504
xi)	Plant and machinery Others	3493979		0				3493979	321739	117174	0	438913	3055066	3172240
xii)	Construction Equipment	14491925		1897497		342069		16047353	4256758	1464596	-84089	5637265	10410088	10235167
xiii)	Water Supply System/Drainage and Sewerage	7790056		0				7790056	1102158	284754	0	1386912	6403144	6687898
xiv)	Electrical installations	1419934		0				1419934	191481	63474	0	254955	1164979	1228453
xv)	Vehicles	9363068		0				9363068	1065195	427802	0	1492997	7870071	8297873
xvi)	Aircraft/ Boats	0		157500				157500	0	8424	0	8424	149076	0
xvii)	Furniture and fixture	10405477		0				10405477	1267768	470079	0	1737847	8667630	9137709
xviii	Computers	4360815		385762		99699		4646878	2106297	832126	-67347	2871076	1775802	2254518
xix)	Communication Equipment	10812926		0			9978	10822904	1315879	475072	9978	1800929	9021975	9497047
xx)	Office Equipments	8097212		1276096		27093		9346215	968647	387746	-3931	1352462	7993753	7128565
xxi)	Research and Development	0		0				0	0	0	0	0	0	0
xxii)	Other assets -	12424885		458452				12883337	1036700	592453	0	1629153	11254184	11388185
xxiii	Tangible Assets of minor value >750 and < Rs 5000	911655		159134		11		1070778	909577	159072	0	1068649	2129	2078
	Total	2937387038	0	20652207	0	1255536	28852	2956812561	367225767	122789211	-234525	489780453	2467032108	2570161271
	Previous year	2928542706	0	12238055	0	3393723	0	2937387038	245919998	123021407	-1715638	367225767	2570161271	2682622708

Note : Additional disclosure of Property Plant and Equipment (PPE) as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note. For other explanatory notes, these are stated in Annexure-I to Note 2.1.

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(Amount in ₹)

NOTE NO. 2.4 Other Intangible Assets

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land- Right to Use	0						0	0	0	0	0	0	0
ii)	Computer Software	932973		107144	0	0	0	1040117	790335	178832	0	969167	70950	142638
	Total	932973	0	107144	0	0	0	1040117	790335	178832	0	969167	70950	142638
	Previous year	720127	0	212846	0	0	0	932973	534871	255464	0	790335	142638	185256

Note : Additional disclosure of Intangible Assets as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note.

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(Amount in ₹)

Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land – Freehold	33602683	0	0	0	0	0	33602683	0			0	33602683	33602683
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	66909195	0	0	0	0	0	66909195	30794534	1715176	0	32509710	34399485	36114661
iv)	Buildings	439400267	0	5569052	0	0	0	444969319	216915301	11333361	0	228248662	216720657	222484966
v)	Building-Under Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	3094978992	0	0	0	0	0	3094978992	1575512623	71862155	0	1647374778	1447604214	1519466369
viii)	Generating Plant and machinery	1067892664	0	10748714	0	820896	0	1077820482	522904744	26158867	-142244	548921367	528899115	544987920
ix)	Plant and machinery Sub station	339660847	0	0	0	74956	0	339585891	200634412	6232542	-74954	206792000	132793891	139026435
x)	Plant and machinery Transmission lines	8895085	0	0	0	0	0	8895085	3446581	204338	0	3650919	5244166	5448504
xi)	Plant and machinery Others	5370066	0	0	0	0	0	5370066	2197826	117174	0	2315000	3055066	3172240
xii)	Construction Equipment	31931806	0	1897497	0	5668827	0	28160476	21696639	1464596	-5410847	17750388	10410088	10235167
xiii)	Water Supply System/Drainage and Sewerage	10831186	0	0	0	0	0	10831186	4143288	284754	0	4428042	6403144	6687898
xiv)	Electrical installations	1605116	0	0	0	0	0	1605116	376663	63474	0	440137	1164979	1228453
xv)	Vehicles	10353081	0	0	0	0	0	10353081	2055208	427802	0	2483010	7870071	8297873
xvi)	Aircraft/ Boats	0	0	157500	0	0	0	157500	0	8424	0	8424	149076	0
xvii)	Furniture and fixture	13725988	0	0	0	0	0	13725988	4588279	470079	0	5058358	8667630	9137709
xviii	Computers	13134087	0	385762	0	802527	0	12717322	10879569	832126	-770175	10941520	1775802	2254518
xix)	Communication Equipment	14067274	0	0	0	0	0	14067274	4570227	475072	0	5045299	9021975	9497047
xx)	Office Equipments	9505676	0	1276096	0	48360	0	10733412	2377111	387746	-25198	2739659	7993753	7128565
xxi)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxii)	Other assets	15444442	0	458452	0	0	0	15902894	4056257	592453	0	4648710	11254184	11388185
xxiii	Tangible Assets of minor value >750 and < Rs 5000	4708110	0	159134	0	24996	0	4842248	4706032	159072	-24985	4840119	2129	2078
	Total	5182016565	0	20652207	0	7440562	0	5195228210	2611855294	122789211	-6448403	2728196102	2467032108	2570161271
	Previous year	5175610494	0	12238055	0	5831984	0	5182016565	2492987786	123021407	-4153899	2611855294	2570161271	2682622708

Explanatory Note: -

1. a) Freehold land amounting to Rs ..... (Previous year Rs .....) covering an area of ..... hectare (Previous year ..... hectare) has been recorded in revenue records in favour of the Government of India through the Government of Jammu & Kashmir, in possession of Salal Power Station (a Power Station of NHPC Limited). Title deeds in respect of freehold land of the Power Station amounting to Rs ..... (Previous year Rs .....) covering an area of ..... hectare (Previous year ..... hectare) is however, yet to be executed/ passed.- For Salal Power Station Only.

1. b) In respect of other units, title deeds/title in respect of freehold land amounting to ₹ 1,27,728/- (Previous year ₹ 1,27,728/-) covering an area of 0.09 hectare (Previous year 0.09 hectare) and lease deeds in respect of leasehold land amounting to NIL (Previous year NIL) covering an area of NIL hectare (Previous year NIL hectare) are yet to be executed/passed.

2) Land - Leasehold includes ..... hectare (Previous year ..... hectare) taken from Sashastra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. Out of this area ..... hectare (previous

3) Freehold Land includes eight hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of ₹ 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL. (Applicable for Loktak Power Station only)

4) Underground works amounting to Rs. ..... (Previous Year Rs. .....), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

6) Pending approval of revised cost estimates (RCE) of Sewa-II, Chamera-III, Teesta Low Dam-III, Uri-II, Parbati-III & Teesta Low Dam-IV Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation. (To

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)

NHPC LIMITED

8) Foreign Exchange Rate Variation included in Adjustments to assets are as follows;-

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2019	For the year ended on 31.03.2018
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		
	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

Please check the figures mannually and make correction if required

(Amount in ₹)

i) Amounts recognised in profit or loss for investment property

	As at 31.3.2019	As at 31.03.2018
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental	-	-

As at 31.3.2019	As at 31.03.2018

(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 market value as per valuation report and considered to be level-2 of fair valuation hierarchy.

Annexure-I to NOTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if required. 0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land– Right to Use	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	2659649	0	107144	0	0	0	2766793	2517011	178832	0	2695843	70950	142638
	Total	2659649	0	107144	0	0	0	2766793	2517011	178832	0	2695843	70950	142638
	Previous year	2446803	0	212846	0	0	0	2659649	2261547	255464	0	2517011	142638	185256

NHPC LIMITED FARIDABAD

Annexure to Note 2.1 & 2.4 as at
31.3.2019

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	PERMANENT STORE AND REST ROOM AT POWER HOUSE	410306	3413150
2	Main entrance gate at Sector C&D of township	410328	1711987
3	Main entrance gate at Officers club of township	410328	443915
4	DISTRIBUTION TRANSFORMER 250 KVA, 11/0.415 KV, 50 HZ, 3-PHASE, OUTDOOR TYPE DYN-11 REF-IS 2026/1977	410703	403711
5	400KVA TRANSFORMER,11/0.433KV,TWO WINDING, - MAKE:MELCON; MODEL: DYN11, ONAN COOLING	410703	557989
6	GPS RECIEVER/MASTER CLOCK UNIT,MAKE SERTEL,MODEL NO T-GPS-300	410711	94400
7	GPS RECIEVER/MASTER CLOCK UNIT,MAKE SERTEL,MODEL NO T-GPS-300	410711	94400
8	GPS ANTENNA WITH 200 MTRS LOW LOSS CABLE- SERTEL, T-GPS-300	410711	35400
9	GPS ANTENNA WITH 200 MTRS LOW LOSS CABLE- SERTEL, T-GPS-300	410711	35400
10	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300-100-6D, SUPPLY VOLTAGE-230 V AC,	410711	14160
11	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300-100-6D, SUPPLY VOLTAGE-230 V AC,	410711	14160
12	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300-100-6D, SUPPLY VOLTAGE-230 V AC,	410711	14160
13	GPS TIME SYNCHRONISER IRIG-B COMBINE HUB ONE INPUT 5 OUT, IRIG B PWM & 5 OUTPUT IRIG-B AM, SANDS	410711	11800
14	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	67999
15	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG. ..	410714	67999
16	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	67999
17	TOP LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT PS	410714	129816
18	TOP LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT PS	410714	129816
19	BOTTOM LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT PS	410714	129817
20	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99811
21	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99811
22	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99811
23	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99811
24	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	99811
25	FLD DSCHRG CB 2P 1600A 220V DC,6NO+6NC CEX 71-1600	410714	3552075
26	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE	410714	89636
27	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE	410714	89636
28	UPPER STATIONARY LABYRINTH AS PER DRG	410714	102877
29	UPPER STATIONARY LABYRINTH AS PER DRG	410714	102877
30	SINGLE POLE ASSEMBLY FOR 72.5KV, 2500A CIRCUIT BREAKER, MAKE: SIEMENS, TYPE: 3AP1 FG	410714	283200
31	COMPLETE CONTROL AND OPERATING MECHANISM CUBICLE FOR 72.5KV, 2500A CIRCUIT BREAKER, MAKE: SIEMENS, T	410714	236000
32	BOTTOM GUIDE PAD WITH RTD POCKET, ITEM NO-004 (PAD NO 1,3,5,7), MAIN DRG. NO 0-257-02-16502	410714	205309
33	BOTTOM GUIDE PAD WITH RTD POCKET, ITEM NO-004 (PAD NO 1,3,5,7), MAIN DRG. NO 0-257-02-16502	410714	205309
34	BOTTOM GUIDE PAD WITH RTD POCKET, ITEM NO-004 (PAD NO 1,3,5,7), MAIN DRG. NO 0-257-02-16502	410714	205309
35	BOTTOM GUIDE PAD WITH RTD POCKET, ITEM NO-004 (PAD NO 1,3,5,7), MAIN DRG. NO 0-257-02-16502	410714	205309
36	BOTTOM GUIDE PAD WITH DTT/THERMOSTAT POCKET, ITEM NO-003 (PAD NO 2,4,6,8), DRG. NO 0-257-02-16502	410714	205309
37	BOTTOM GUIDE PAD WITH DTT/THERMOSTAT POCKET, ITEM NO-003 (PAD NO 2,4,6,8), DRG. NO 0-257-02-16502	410714	205309
38	BOTTOM GUIDE PAD WITH DTT/THERMOSTAT POCKET, ITEM NO-003 (PAD NO 2,4,6,8), DRG. NO 0-257-02-16502	410714	205309
39	BOTTOM GUIDE PAD WITH DTT/THERMOSTAT POCKET, ITEM NO-003 (PAD NO 2,4,6,8), DRG. NO 0-257-02-16502	410714	205309
40	TOP GUIDE BEARING PAD WITH RTD POCKET , ITEM NO- 007 (PAD NO 1,3,5,7,9), MAIN DRG. NO 0-256-02-16502	410714	228185
41	TOP GUIDE BEARING PAD WITH RTD POCKET , ITEM NO- 007 (PAD NO 1,3,5,7,9), MAIN DRG. NO 0-256-02-16502	410714	228185
42	TOP GUIDE BEARING PAD WITH RTD POCKET , ITEM NO- 007 (PAD NO 1,3,5,7,9), MAIN DRG. NO 0-256-02-16502	410714	228185
43	TOP GUIDE BEARING PAD WITH RTD POCKET , ITEM NO- 007 (PAD NO 1,3,5,7,9), MAIN DRG. NO 0-256-02-16502	410714	228185
44	TOP GUIDE BEARING PAD WITH RTD POCKET , ITEM NO- 007 (PAD NO 1,3,5,7,9), MAIN DRG. NO 0-256-02-16502	410714	228185
45	TOP GUIDE BEARING PAD WITH DTT/THERMOSTAT POCKET ,ITEM NO- 007 (PAD 2,4,6,8,10), DRG.NO 0-256-02-16502	410714	228187
46	TOP GUIDE BEARING PAD WITH DTT/THERMOSTAT POCKET ,ITEM NO- 007 (PAD 2,4,6,8,10), DRG.NO 0-256-02-16502	410714	228187
47	TOP GUIDE BEARING PAD WITH DTT/THERMOSTAT POCKET ,ITEM NO- 007 (PAD 2,4,6,8,10), DRG.NO 0-256-02-16502	410714	228187
48	TOP GUIDE BEARING PAD WITH DTT/THERMOSTAT POCKET ,ITEM NO- 007 (PAD 2,4,6,8,10), DRG.NO 0-256-02-16502	410714	228187
49	TOP GUIDE BEARING PAD WITH DTT/THERMOSTAT POCKET ,ITEM NO- 007 (PAD 2,4,6,8,10), DRG.NO 0-256-02-16502	410714	228187
50	1.50 HP THREE PHASE VERTICAL OPEN WELL SUBMERSIBLE PUMP, MAKE: WPIL, MODEL: M100M	411112	35547



51	1.50 HP THREE PHASE VERTICAL OPEN WELL SUBMERSIBLE PUMP, MAKE: WPIL, MODEL: M100M	411112	35547
52	1.50 HP THREE PHASE VERTICAL OPEN WELL SUBMERSIBLE PUMP, MAKE: WPIL, MODEL: M100M	411112	35547
53	3-PHASE CONTROL PANEL FOR 1.50 HP VERTICAL OPEN WELL SUBMERSIBLE PUMP, MAKE:WPIL MODEL: M100M	411112	20057
54	3-PHASE CONTROL PANEL FOR 1.50 HP VERTICAL OPEN WELL SUBMERSIBLE PUMP, MAKE:WPIL MODEL: M100M	411112	20057
55	WELDING SET,THYRISTOR BASED RECTIFIER,3-PHASE 415VOLT, CURRENT RANGE UPTO 400 AMP	411114	85491
56	WELDING SET,THYRISTOR BASED RECTIFIER,3-PHASE 415VOLT, CURRENT RANGE UPTO 400 AMP	411114	85491
57	WELDING SET,THYRISTOR BASED RECTIFIER,3-PHASE 415VOLT, CURRENT RANGE UPTO 400 AMP	411114	85491
58	WELDING SET,THYRISTOR BASED RECTIFIER,3-PHASE 415VOLT, CURRENT RANGE UPTO 400 AMP	411114	85491
59	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE, CAP-200A - ADOR WELDING LTD. & CHAMP 200	411114	19116
60	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE CAPACITY 200 AMP - MAKE & MODEL- ESAB/ BUODY ARC200 AMP	411114	25016
61	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE CAPACITY 200 AMP - MAKE & MODEL- ESAB/ BUODY ARC200 AMP	411114	25016
62	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE CAPACITY 200 AMP - MAKE & MODEL- ESAB/ BUODY ARC200 AMP	411114	25016
63	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE CAPACITY 200 AMP - MAKE & MODEL- ESAB/ BUODY ARC200 AMP	411114	25016
64	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE CAPACITY 200 AMP - MAKE & MODEL- ESAB/ BUODY ARC200 AMP	411114	25016
65	AIR COMPRESSOR RATED WORKING PRESS:7.5 KG / CM2, CAPACITY:100 TO 120 CFM, MAKE:ELGI MODEL:EG18-7.5	411115	537702
66	HI. PR. R. AIR COMP. WITH C.PANEL, WKG. PR. 50-60 BAR, FAD 0.8-1.0 M3/MIN.-ELGI-MS20LBSP-60	411115	363440
67	HI. PR. R. AIR COMP. WITH C.PANEL, WKG. PR. 50-60 BAR, FAD 0.8-1.0 M3/MIN.-ELGI-MS20LBSP-60	411115	363440
68	4.2 MTR, RESCUE INFLATABLE RUBBER BOAT WITH COMPLETE ACCESSORIES MAKE: GANESH, MODEL: GMIB6	411603	157500
69	DESKTOP PIXXARNEXT LLP, ZERO 700, IC I7,7700,8GB RAM,1TB HDD,18.5 LED MONITOR,DVD R/W,WIN 10 PRO	411801	54900
70	DESKTOP PIXXARNEXT LLP, ZERO 700, IC I7,7700,8GB RAM,1TB HDD,18.5 LED MONITOR,DVD R/W,WIN 10 PRO	411801	54900
71	DESKTOP PIXXARNEXT LLP, ZERO 700, IC I7,7700,8GB RAM,1TB HDD,18.5 LED MONITOR,DVD R/W,WIN 10 PRO	411801	54900
72	DESKTOP PIXXARNEXT LLP, ZERO 700, IC I7,7700,8GB RAM,1TB HDD,18.5 LED MONITOR,DVD R/W,WIN 10 PRO	411801	54900
73	DESKTOP PIXXARNEXT LLP, ZERO 700, IC I7,7700,8GB RAM,1TB HDD,18.5 LED MONITOR,DVD R/W,WIN 10 PRO	411801	54900
74	HP PRINTER A3 SZE MODEL 7612 ALL IN ONE	411803	28000
75	LUMINIOUS 1500 VA INVERTER SET WITH 02 NOS. 12 V, 150AH BATTERIES & INVERTER TROLLY	411804	33100
76	SHDSL MODEM WITH FAST ETHERNET PORT.	411806	17281
77	SHDSL MODEM WITH FAST ETHERNET PORT.	411806	17281
78	DVR, 8 CHANNEL MAKE-CPPLUS, MODEL-CP-VRA-1E0804 DVR	411806	7800
79	DVR, 8 CHANNEL MAKE-CPPLUS, MODEL-CP-VRA-1E0804 DVR	411806	7800
80	PORTABLE OXYGEN CONCENTRATOR,MAKE: INOGEN, MODEL- G-3	412005	379568
81	ELECTRICAL INCINERATORCAPACITY,5 KG/HOUR, CECON POLLUTECH SYSTEM, CTL-5F	412005	761099
82	HIGH WALL SPLIT AC 1.5T, OG HEAVY DUTY, MODEL-OG-183D	412008	30443
83	HIGH WALL SPLIT AC 1.5T, OG HEAVY DUTY, MODEL-OG-183D	412008	30443
84	HIGH WALL SPLIT AC 1.5T, OG HEAVY DUTY, MODEL-OG-183D	412008	30443
85	PEDESTAL FAN, 600MM SWEEP, 230V, 50HZ	412011	8820
86	PEDESTAL FAN, 600MM SWEEP, 230V, 50HZ	412011	8820
87	PEDESTAL FAN, 600MM SWEEP, 230V, 50HZ	412011	8820
88	PEDESTAL FAN, 600MM SWEEP, 230V, 50HZ	412011	8820
89	PEDESTAL FAN, 600MM SWEEP, 230V, 50HZ	412011	8820
90	AUTODESK AUTOCAD 2018 COMMERCIAL NEW MULTIUSER 1 YEAR SUBSCRIPTION LICENSE	412201	107144
91	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
92	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
93	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
94	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
95	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
96	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
97	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
98	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
99	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
100	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
101	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
102	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
103	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
104	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
105	SONY BRAVIA KLV-24P-413D LED TV	412501	13800
106	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE 200/250V, 2800RPM 50C/S AC, AUDIBLE RANGE: 8KM, 3HP	412503	72570
107	AG REVIVA INST RO WP SYS-50LPH STORAGE	412503	49500
108	GEYSER 15L	412503	8280
109	GEYSER 15L	412503	8280
110	GEYSER 15L	412503	8280
111	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575
112	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575

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113	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575
114	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575
115	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575
116	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575
117	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575
118	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575
119	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575
120	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	412503	7575
121	ELECTRONIC DIGITAL WEIGHT MACHINE CAPACITY - 300 KG, COSMOSCALE, IND/09/06/96-97	412503	17346
122	DIGITAL CLAMPMETER 400A, 1000V	412503	5723
123	DIGITAL CLAMPMETER 400A, 1000V	412503	5723
124	SMART PHONE MAKE ITEL, MODEL: A40	412801	4500
125	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	412801	3790
126	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	412801	3790
127	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	412801	3790
128	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	412801	3790
129	DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	412801	3790
130	TYPIST CHAIR, MAKE: DAMRO FURNITURE PVT. LTD., MODEL: OCT023	412801	2990
131	TYPIST CHAIR, MAKE: DAMRO FURNITURE PVT. LTD., MODEL: OCT023	412801	2990
132	TYPIST CHAIR, MAKE: DAMRO FURNITURE PVT. LTD., MODEL: OCT023	412801	2990
133	TYPIST CHAIR, MAKE: DAMRO FURNITURE PVT. LTD., MODEL: OCT023	412801	2990
134	TYPIST CHAIR, MAKE: DAMRO FURNITURE PVT. LTD., MODEL: OCT023	412801	2990
135	MOTOROLA FIXED WIRELESS PHONE FW200L	412801	2060
136	MAHARAJA WHITELINE 1-LTR KETTLE	412801	799
137	ELECTRIC PORTABLE PAINTING SPRAY MACHINE	412801	1425
138	DILINK WIFI ROUTER MODEL NO DIR615	412801	1239
139	DILINK WIFI ROUTER MODEL NO DIR615	412801	1239
140	DILINK WIFI ROUTER MODEL NO DIR615	412801	1239
141	DILINK WIFI ROUTER MODEL NO DIR615	412801	1239
142	DILINK WIFI ROUTER MODEL NO DIR615	412801	1239
143	DILINK WIFI ROUTER MODEL NO DIR615	412801	1239
144	DILINK WIFI ROUTER MODEL NO DIR615	412801	1239
145	DILINK WIFI ROUTER MODEL NO DIR615	412801	1239
146	DILINK WIFI ROUTER MODEL NO DIR615	412801	1239
147	DILINK WIFI ROUTER MODEL NO DIR615	412801	4484
148	CARBON DIOXIDE FIRE EXTINGUISHER 2 KG	412801	4484
149	CARBON DIOXIDE FIRE EXTINGUISHER 2 KG	412801	4484
150	CARBON DIOXIDE FIRE EXTINGUISHER 2 KG	412801	1652
151	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412801	1652
152	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412801	1652
153	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412801	1652
154	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412801	1652
155	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412801	1652
156	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412801	1652
157	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412801	1652
158	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412801	1652
159	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
160	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
161	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
162	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
163	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1060
164	ANGLE GRINDER SUITABLE FOR WHEEL DIA 5/125 MM, 1020W	412801	2447
165	FIRE BUCKET WITH STAND	412801	4175
166	FIRE BUCKET WITH STAND	412801	4175
167	FIRE BUCKET WITH STAND	412801	4175
168	FIRE BUCKET WITH STAND	412801	4175
169	FIRE BUCKET WITH STAND	412801	4175
170	FIRE BUCKET WITH STAND	412801	4175
171	FIRE BUCKET WITH STAND	412801	4175
172	FIRE BUCKET WITH STAND	412801	4175
173	FIRE BUCKET WITH STAND	412801	4175
174	FIRE BUCKET WITH STAND	412801	4175
175	FIRE BUCKET WITH STAND	412801	2160
176	HOT AIR BLOWER 2KW	412801	2160
177	HOT AIR BLOWER 2KW	412801	2900
178	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-DA24L2	412801	2900
179	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-DA24L2	412801	2900
180	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-DA24L2	412801	2900
181	CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-DA24L2	412801	1950
182	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-USC-TA24L2	412801	1950
183	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-USC-TA24L2	412801	1950
184	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-USC-TA24L2	412801	1950
185	CP PLUS 2.4 MP BULLET CCTV CAMERA MODEL-CP-USC-TA24L2	412801	1950
	Total		207689351

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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	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
	Total		0					-

1.3 Addition on account of Inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
					e.g. 100 , 101			
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					-

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
1	TURBINE	410701	8981	6019	2,962
3	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	61812	0	61,812
4	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	61812	0	61,812
5	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	80871	0	80,871
6	UPPER STATIONARY LABYRINTH AS PER DRG	410714	327206	28215	2,98,991
7	UPPER STATIONARY LABYRINTH AS PER DRG	410714	92718	0	92,718
8	LOWER STATIONARY LABYRINTH AS PER DRG	410714	99929	0	99,929
9	LOWER STATIONARY LABYRINTH AS PER DRG	410714	87567	0	87,567
11	Pully Block 10 Ton	410806	37478	37477	1
12	Pully Block 10 Ton	410806	37478	37477	1
14	Chain Pull 3 ton Cap.	411109	15944	15943	1
15	Hydraulic Jack	411109	10750	10749	1
17	Vibrating Machine	411110	3372	3371	1
18	Concrete Vibrator	411110	8719	8718	1
19	Concrete Vibrator	411110	8718	8234	484
20	Immersion Concrete Vibrator	411110	8719	8718	1
21	Electrical Vibrator	411110	11128	11127	1
22	Electrical Vibrator	411110	11128	11127	1
23	Electrical Vibrator	411110	11128	11127	1
24	Electrical Vibrator	411110	11128	11127	1
25	Immersion Concre Vibrator	411110	11550	11549	1
26	Immersion Concrete Vibrator	411110	8720	8719	1
27	Shutter Vibrator 500W	411110	5928	5927	1
28	Shutter Vibrator 500W	411110	5928	5927	1
29	Shutter Vibrator 500W	411110	5928	5927	1
30	Shutter Vibrator 500W	411110	5928	5927	1
31	Shutter Vibrator 500W	411110	5928	5927	1
32	Shutter Vibrator 500W	411110	5928	5927	1
33	Electric Vibrator	411110	30083	30082	1
34	Hutter Vibrator with Motor 500 wa	411110	160780	151859	8,921
36	Shutter vibrator	411111	8359	8358	1
37	Perfect submessable ump	411111	62868	59380	3,488
38	Jack hammer (Cp 32 Dry Rock Drill)	411111	21884	21883	1
39	Jack hammer (Cp 32 Dry Rock Drill)	411111	21884	21883	1
40	Pusher Leg	411111	6496	6495	1
42	Centrigugal Pump	411112	31616	31615	1
43	Dewatering pump	411112	10365	7645	2,720
44	Dewatering pump	411112	5521	5520	1
45	Dewatering pump	411112	6275	6274	1
46	Kirloskar make monoblack pump	411112	7090	7089	1
47	35 HP submersible pump	411112	184878	151591	33,287
48	35 HP SUBMERSIBLE PUMP	411112	458640	435708	22,932
49	CP-10 Sum pump	411112	6713	6712	1
50	CP-10 Sum pump	411112	6667	6666	1
51	Submersible Pump	411112	20797	20796	1
52	Kirloskar base shaft Pump	411112	18000	17999	1
53	Kirloskar Pump	411112	22640	18489	4,151
55	Portable welding set	411114	21035	21034	1
56	Portable welding set	411114	21036	21035	1
57	Portable welding set	411114	21035	21034	1
58	Welding Set	411114	11931	11930	1
59	Welding Set	411114	16000	15999	1
60	Advani Octiton Welding Set	411114	31810	28832	2,978
61	MAW Welding Machine	411114	29372	29371	1
62	ESAB Portable Work Generating Welding Set	411114	64177	59422	4,755
63	Essab Air Cooled m 400 Welding Set	411114	84140	79471	4,669
65	PORTABLE WELDING SET,	411116	191646	182064	9,582
66	Jack Hammer	411116	25371	25370	1
67	Jack Hammer	411116	25372	25371	1
68	Pusher Leg	411116	7246	7245	1
69	Pusher Leg	411116	7206	6749	457
70	Pusher Leg	411116	7206	7205	1

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71	Pusher Leg	411116	7246	7245	1
72	Pusher Leg	411116	10114	10113	1
73	Pusher Leg	411116	10114	10113	1
74	Pusher Leg	411116	10797	10796	1
75	Pusher Leg	411116	10797	10796	1
76	Pusher Leg	411116	10797	10796	1
77	Pusher Leg	411116	10798	10797	1
78	Pusher Leg	411116	21595	21594	1
79	H.S.S.Drill bit 4-20mm	411116	4565	4564	1
80	Hand drill	411116	6595	6594	1
81	Hand Drill AG-7	411116	9970	9969	1
82	Hand Drill AG-7	411116	7750	7749	1
83	Hand Drill AG-8	411116	9969	9968	1
84	Hand Drill Maach.	411116	13927	13926	1
85	Hand Drill Maach.	411116	13928	13927	1
86	Hand Drill Maach.	411116	17233	17232	1
87	Hand Drill Mach	411116	15548	15547	1
88	Hand Drill Mechine	411116	4983	4982	1
89	Hand Drill,AG7.	411116	7750	7749	1
90	Drill Bit	411116	1404	1403	1
91	Drill Bit	411116	1404	1403	1
93	Chain Pully Block Triple spacer 3 Ton	411130	13626	13625	1
94	30 KVA Oil Cooled Welding transformer	411130	16200	16199	1
95	Advani Welding Transformer	411130	2571	2321	250
96	Advani Welding Transformer	411130	2571	2570	1
97	Advani Welding Transformer	411130	2570	2320	250
98	Transformer 4KVA	411130	9187	9186	1
99	Transformer 4KVA	411130	9187	9186	1
100	Transformer 4KVA	411130	9186	9185	1
101	Transformer 4KVA/3110	411130	6251	6250	1
102	Transformer 4KVA/3111	411130	6251	6250	1
103	Step Down Transformer	411130	26520	26519	1
104	Hutter Vibrator with Motor 500 wa	411130	78303	74388	3,915
105	Drill Bit Grinding Machine with 3HP Electric Motoar	411130	30859	27859	3,000
108	UPS 1000VA FOR LAN SYSTEM	411801	9880	9879	1
109	LCD MONITOR 18.5 MAKE SAMSUNG/LG	411801	7314	7313	1
110	LCD MONITOR 18.5 MAKE SAMSUNG/LG	411801	7314	7313	1
111	LCD MONITOR 18.5 MAKE SAMSUNG/LG	411801	7314	7313	1
112	LCD MONITOR 18.5 MAKE SAMSUNG/LG	411801	7314	7313	1
113	24 PORT TO BASE CONNECTOR	411801	93600	88920	4,680
114	ALL IN ONE PC, HP ENVY TOUCHSMART	411801	83820	17146	66,674
115	COMPAQ DESKTOP	411801	28496	27071	1,425
116	COMPAQ DESKTOP	411801	28496	27071	1,425
117	COMPAQ PRESORIO DUAL CORE	411801	27500	26125	1,375
118	HP A6710INDESTOP P.C	411801	32500	30875	1,625
119	HP 6040INDESTOP P.C 2.93GB	411801	32300	30685	1,615
120	DELL 580S DESTOP PC	411801	38233	36321	1,912
121	HP-PAVALION W51301N DESKDOP COMPUTER	411801	54575	51846	2,729
122	HP Compaq DC7700 Intel Core2Duo with TFT Monitor (OLD AIN 6301040039)	411801	42538	40411	2,127
123	HP Compaq DC7700 Intel Core2Duo with TFT Monitor (OLD AIN 6301040039)	411801	42538	40412	2,126
125	PRINTER EPSO LQ - 300	411803	10606	10605	1
126	HP PRINTER 1020	411803	6450	6449	1
127	HP PRINTER M1005	411803	12800	12799	1
128	HP LEASER PRINTER1008	411803	7800	7799	1
129	132 CAL 300 COPIER DOT MATRIX	411803	15673	15672	1
130	HP-LAZER JET-1020	411803	6900	6555	345
132	UPS-1KVA	411804	9687	9686	1
133	UPS-1KVA	411804	9688	9687	1
134	UPS-1KVA	411804	9688	9687	1
135	UPS-1KVA	411804	7966	7965	1
136	UPS(APC)	411804	2695	2694	1
137	UPS(APC)	411804	2695	2694	1
138	UPS 2KVA	411804	85500	81225	4,275
139	24,3M,1M 6UTP PATCH CORD (D-LINK)	411804	37761	35873	1,888
140	1 TB USB EXTERNAL HARD DISK	411804	5939	3210	2,729
141	1 TB USB EXTERNAL HARD DISK	411804	5939	3210	2,729
143	MEDIA CONVERTER, TP-LINK MC210CS	411806	5252	5251	1
144	MEDIA CONVERTER, TP-LINK MC210CS	411806	5252	5251	1
145	MEDIA CONVERTER, TP-LINK MC210CS	411806	5252	5251	1
146	MEDIA CONVERTER, TP-LINK MC210CS	411806	5252	5251	1
148	XEROX MACHINE,SHARPE AR-5316	412003	48360	21267	27,093
150	24 PORT 10 BASE CONNECTOR	412801	3900	3899	1
151	STABLISER FOR AIR CONDITIONER, 4KVA, 230 VOLT	412801	3809	3808	1
152	UPS	412801	2100	2099	1
153	UPS	412801	2100	2099	1
154	UPS	412801	2100	2099	1
155	UPS 500VA	412801	2236	2235	1
156	UPS 500VA	412801	2236	2235	1
157	UPS 600-650A with 160-270v input	412801	2346	2345	1
158	Emergency Light	412801	1255	1254	1
159	Emergency Light	412801	1255	1254	1
160	Pedestal Fan 16	412801	1659	1658	1
161	Tata Tipper	411104	225888	214594	11,294
162	Tata Tipper	411104	225888	214594	11,294
163	Tata Tipper	411104	225887	214593	11,294
164	Concrete Mixer	411110	43918	40664	3,254
165	Concrete Mixer	411110	21671	21670	1
166	Concrete Mixer	411110	117242	109803	7,439
167	Concrete Mixture	411110	6256	5505	751
168	Concrete Mixture	411110	6256	6255	1
169	Torby Grout Pump	411110	662408	629288	33,120
170	Shotcret Machine-Tag No.-1235-110	411110	86628	81360	5,268
171	Gear Pump Model 502.M/S Everest Engineer	411112	29146	29145	1
172	Hydraulic pump	411112	4001	4000	1
173	Modi Make submersible Pump	411112	6638	6637	1
174	Modi Make submersible Pump	411112	27373	27372	1
175	Modi Make submersible Pump	411112	27372	27371	1
176	Modi Make submersible Pump	411112	34585	34584	1
177	Modi Make submersible Pump	411112	34585	34584	1
178	Modi Make submersible Pump	411112	31184	31183	1
179	Modi Make submersible Pump	411112	31183	31182	1
180	Submersible sum Pump	411112	21234	21233	1
181	Submersible Pump	411112	65430	59069	6,361

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182	Submersible Pump	411112	20990	20989	1
183	Submersible Pump	411112	62337	56277	6,060
184	Submersible Pump	411112	53459	48262	5,197
185	Watertech Submersible un-clog pump	411112	606980	512587	94,393
186	Modi drainage pump	411112	19572	19571	1
187	Modi drainage pump	411112	19572	19571	1
188	Modi drainage pump	411112	17338	17337	1
189	Modi drainage pump	411112	28043	25493	2,550
190	B.E.Pump	411112	26384	26383	1
191	Vol Pump mode No.105	411112	2302	0	2,302
192	Vol Pump mode No.106	411112	2302	0	2,302
193	Rock Drill	411116	4189	4188	1
194	Coolent Pumping Equipments	411116	7375	7374	1
195	Air Compressor (Elgi),WFMD	411115	593040	563388	29,652
196	Air Compressor,WFMD	411115	56894	53284	3,610
	Total		7440562	6185026	1255536

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.
	Total		0		

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2018	Addition	Adjustment	Capitalised	As at 31st March, 2019
i)	Roads and Bridges	-	4056063	(11127)	-	4044936
ii)	Buildings	5842415		(180143)	5569052	93220
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
vi)	Generating Plant and Machinery	-				-
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	-				-
ix)	Plant and Machinery - Others	-				-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	-				-
xii)	Other assets awaiting installation	-				-
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiv)	Survey, Investigation, consultancy and supervision charges	-				-
xv)	Expenditure on compensatory Afforestation	-				-
xvi)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	Sub total (a)	5842415	4056063	(191270)	5569052	4138156
	* For addition during the year refer Note No. 32					
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	5842415	4056063	(191270)	5569052	4138156
	Previous year	1731289	4117080	(5954)	-	5842415

Please check the figures manually and make correction if required.

(Hide the Explanatory Notes which are not applicable)

Explanatory Note: -

1) Expenditure attributable to Construction (EAC) includes Rs.------ (Previous Year Rs. ------- Crore) towards borrowing cost capitalised during the year. - **Only for construction projects.**

2) Capital Work in Progress (CWIP) includes a cumulative expenditure of ₹ ..... (Previous Year ₹ .....) on projects under Survey & Investigation stage. Of this, a sum of ₹ .....(Previous Year ₹ .....) 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, the said amount is already provided for in the books as an abundant precaution. Out of the balance of ₹ ..... (Previous Year ₹ .....) pertaining to projects with the company, a sum of ₹ ..... (Previous Year ₹ .....) has been provided upto date as an abundant precaution in respect of projects, where uncertainties are attached and ₹ ..... (Previous Year ₹ .....), pertaining to other projects having reasonable certainty of getting clearance, is carried over. - **Only for Projects under S&I stage & Subansiri Lower Project (for exp. related to subansiri upper).**

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

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

5) Refer para no. 9 of Note no. 34 for information of non-current assets pledged with banks as security for related borrowings. **(For CO Only)**

6) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred is carried forward in Capital Work in Progress (CWIP).

NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Trade Receivables - Considered Good- Unsecured	-	-
Total	-	-

NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - LOANS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
a) Deposits		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Employees (at amortised Cost)		
- Loans Receivables- Considered good- Secured	-	-
- Loans Receivables- Considered good- Unsecured	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Employees loans *2	-	-
Sub-total	-	-
c) Contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
– Against bank guarantee	-	-
– Others	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *3	-	-
Sub-total	-	-
d) State Government in settlement of dues from customer		
- Secured (considered good)	-	-
- Unsecured (considered good)		
- Unsecured (considered doubtful)		
Less : Provisions for doubtful Loan to State Government *4		
Sub-total	-	-
e) Government of Arunachal Pradesh (at amortised Cost)		
- Loan- including accrued Interest - Secured		
- Loan including accrued Interest- Unsecured- Considered good	-	-
- Unsecured (considered doubtful)	-	-
Sub-total	-	-
TOTAL	-	-
Provision for Doubtful Deposits *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Employees loans *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *3		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Loan to State Government *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the year. - 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. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL ASSETS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A.	Bank Deposits with more than 12 Months Maturity	-	-
B.	Lease Rent receivable*	-	-
C.	Interest receivable on lease	-	-
D.	Interest accrued on:	-	-
	- Bank Deposits with more than 12 Months Maturity	-	-
	- Others	-	-
E.	Share Application Money-CVPPL (Pending Allotment)**	-	-
	TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

** Expected date of allotment is .....- For Corporate Office only

NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 5 OTHER NON-CURRENT ASSETS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A.	CAPITAL ADVANCES		
	Secured (considered good)	-	-
	Unsecured (considered good)		
	– Against bank guarantee	-	-
	– Others	45,524	-
	Less : Expenditure booked pending utilisation certificate	-	-
	Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful advances *1	-	-
	Sub-total	45,524	-
B.	ADVANCES OTHER THAN CAPITAL ADVANCES		
	i) DEPOSITS		
	- Unsecured (considered good)	-	-
	Less : Expenditure booked against demand raised by Govt. Depts.	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provision for Doubtful Deposits *2	-	-
		-	-
	ii) Other advances		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
		-	-
C.	Others		
	i) Advance against arbitration awards towards capital works		
	Released to Contractors -Unsecured- Against Bank Guarantee	-	-
	Released to Contractors -Unsecured- Others	-	-
	Deposited with Court -Unsecured	-	-
	Sub-total	-	-
	ii) Deferred Foreign Currency Fluctuation Assets/Expenditure		
	Deferred Foreign Currency Fluctuation Assets	-	-
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
		-	-
	iii) Deferred Cost on Employees Advances		
	Secured - Considered Good	-	-
	Unsecured - Considered Good	-	-
		-	-
	TOTAL	45,524	-
	Provision for doubtful Advances *1		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Provision for doubtful Deposits *2		
	Opening Balance		
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

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NOTE NO. 6 INVENTORIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	2,97,55,591	3,12,50,190
Stores in transit/ pending inspection	-	-
Loose tools	21,63,836	22,18,556
Scrap inventory	-	83,118
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	44,390	41,180
TOTAL	3,18,75,037	3,35,10,684
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	41,180	65,271
Addition during the year	23,625	11,495
Used during the year	-	32,393
Reversed during the year #	20,415	3,193
Closing balance	44,390	41,180
Explanatory Note:		
i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	23,625	11,495

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
- Trade Receivables- Considered Good- Unsecured	-	-
- Trade Receivables- Credit Impaired	-	-
Less: Provision for credit Impaired Trade Recevables *1	-	-
TOTAL	-	-
*1 Provision for credit impaired Trade Recevables		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.- For Corporate Office only

ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- For Corporate Office only

iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A	Balances with banks		
	With scheduled banks		
i)	- In Current Account	1,21,620	2,76,351
ii)	- In deposits account		
	(Deposits with original maturity of less than three months)	-	-
	With other banks		
	- In current account		
	Bank of Bhutan	-	-
B	Cheques, drafts on hand	-	-
C	Cash on hand		
	Cash on hand	-	-
	TOTAL	1,21,620	2,76,351
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)	-	-
	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)		

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NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A	Balances with Banks	-	-
B	Deposit account-Unpaid Dividend / Interest	-	-
	TOTAL	-	-
	Explanatory Note: - Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)		
Less : Provision for Doubtful Deposits *1	-	-
	-	-
Loan to Related Parties		
-NHPTL (including accrued interest)		
- Loans Receivables- Considered good- Unsecured	-	-
	-	-
OTHER LOANS		
Employees (including accrued interest)		
- Loans Receivables- Considered good- Secured	-	-
- Loans Receivables- Considered good- Unsecured	-	-
- Loans Receivables which have significant increase in Credit Risk	-	-
Less : Provisions for loans which have significant increase in Credit Risk *2	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-
*1 Provision for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 Provisions for loan which have significant increase in Credit Risk		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note: - Loan & Advances due from directors or other officers of the company at the end of the year. - For Corporate Office only Advance due by firms or private companies in which any Director of the Company is a Director or member -For Corporate Office only		

NHPC LIMITED FARIDABAD

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Others		
a) Claims recoverable	39,17,487	37,06,050
Less: Provisions for Doubtful Claims *1	35,50,772	35,50,772
Sub-total	3,66,715	1,55,278
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 Investment (Bonds)	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
TOTAL	3,66,715	1,55,278

*1 Provisions for Doubtful Claims		
Opening Balance	35,50,772	36,20,406
Addition during the year	-	
Used during the year	-	69,634
Reversed during the year	-	
Closing balance	35,50,772	35,50,772

Explanatory Note:-

1) Receivable on account of unbilled revenue represents

Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

2) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on 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, 2019	As at 31st March, 2018
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	-	-
Less : Expenditure booked against demand raised by Govt. Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	-	7,63,794
Less : Expenditure booked pending utilisation certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	-	7,63,794
c) Other advances - Employees		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)		
Sub-total	-	-
d) Interest accrued on:		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *3	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	75,53,013	73,80,897
Less: Provision for losses pending investigation/awaiting write off / sanction *5	75,53,013	73,80,897
Sub-total	-	-
c) Work in Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	1,04,86,728	1,13,49,614
e) Deferred Cost on Employees Advances		
Secured - Considered Good	-	-
Unsecured - Considered Good	-	-
f) **Deferred Foreign Currency Fluctuation**		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets	14,89,802	14,18,552
h) Input GST	-	-
I) Others	-	-
TOTAL	1,19,76,530	1,35,31,960

*1 Provisions for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-



*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	73,80,897	73,80,897
	Addition during the year	1,72,116	
	Used during the year	-	
	Reversed during the year	-	
	Closing balance	75,53,013	73,80,897
	Explanatory Note:-		
1	Loans and Advances due from Directors or other officers at the end of the year. -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.	14,89,802	14,18,552

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
(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		
	Less:Provided for	-	
	Closing balance	-	-
(II)	Wage Revision as per 3rd PRC		
	Opening Balance	11,11,57,430	5,56,14,575
	Addition during the year (through P&L)	4,24,23,853	5,87,90,471
	Addition during the year (through OCI)	-	(32,47,616)
	Adjustment during the year		
	Reversed during the year		
	Closing balance	15,35,81,283	11,11,57,430
(III)	Kishenganga Power Station:-Depreciation due to Moderation of Tariff		
	Opening Balance	-	
	Addition during the year	-	
	Adjustment during the year		
	Reversed during the year		
	Closing balance	-	-
(Iv)	Exchange Differences on Monetary Items		
	Opening Balance	-	
	Addition during the year	-	
	Adjustment during the year		
	Reversed during the year		
	Closing balance	-	-
	Closing Balance (A)=(I)+(ii)+(III)+(Iv)	15,35,81,283	11,11,57,430
	Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
	Less:-Deferred Tax Adjustments against deferred tax assets	-	-
	Total (B)	-	-
	Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	15,35,81,283	11,11,57,430

* For details refer para 22 of Note No.-34-Other Explanatory Notes to Accounts

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NOTE : 15.1 EQUITY SHARE CAPITAL

(Amount in ₹)

PARTICULARS	As at 31st March, 2019		As at 31st March, 2018	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
c) **Changes in Equity Share Capital**				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	-	-	-	-
Closing number of shares outstanding	-	-	-	-

d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.

e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: NIL

f) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2019		As at 31st March, 2018	
	Nos	In (%)	Nos	In (%)
- President of India			0	0.00%
- LIC			0	0.00%

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 31.3.2019, 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

l) During the Financial Year 2016-17 the Company has completed buyback of 811347977 shares of Rs 10 each, from the shareholders on a proportionate basis by way of a tender offer at a price of Rs 32.25 per equity share for an aggregate amount of Rs 2616.60 crores in accordance with the provisions of the Companies Act, 2013 and the SEBI regulations.

m) During the Financial Year 2018-19 the Company has completed buyback of 214285714 shares of Rs 10 each, from the shareholders on a proportionate basis by way of a tender offer at a price of Rs 28 per equity share for an aggregate amount of Rs 600 crores in accordance with the provisions of the Companies Act, 2013 and the SEBI regulations.

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Note 15.2 Other Equity

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
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	-	-
	II) Closing Balance Remeasurement of the defined benefit plans	19,82,760	12,90,114
	III) Surplus	58,80,47,123	58,08,48,495
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	59,00,29,883	58,21,38,609
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	58,80,47,123	58,08,48,495
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
	Balance brought forward	-	-
	Add:		
	Amount Written Back From Bond Redemption Reserve	-	-
	Write Back From Capital Reserve	-	-
	Write Back From Other Reserve	-	-
	Amount Utilised From Self Insurance Fund	-	-
	Tax On Dividend Write Back	-	-
	Write Back From Corporate Social Responsibility Fund	-	-
	Write Back From Research & Development Fund	-	-
	Balance available for Appropriation	58,80,47,123	58,08,48,495
	Less:		
	Transfer to Bond Redemption Reserve	-	-
	Transfer to Self Insurance Fund	-	-
	Transfer to General Reserve	-	-
	Transfer to Corporate Social Responsibility Fund	-	-
	Transfer to Research & Development Fund	-	-
	Dividend :		
	- Interim	-	-
	- Final	-	-
	Tax on Dividend		
	- Interim	-	-
	- Final	-	-
	Balance carried forward	58,80,47,123	58,08,48,495

NHPC LIMITED FARIDABAD

NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
FUNDS FROM CORPORATE OFFICE	2,10,90,10,003	2,13,18,17,841
C.O.(FDB)	8,52,70,730	15,22,15,823
IUT Closing Entries - CO	-	-
L.O. MUMBAI	4,01,625	15,09,484
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
RO-ITANAGAR	-	-
RO-SILIGURI	2,98,17,510	2,25,10,174
RO-CHANDIGARH	-	-
BAIRASIUL	-	-
RO-BANIKHET	10,76,479	-
LOKTAK	(11,895)	-
SALAL	(1,444)	3,435
TANAKPUR	-	-
CHAMERA-I	-	(5,578)
URI - I	(8,506)	21,500
RANGIT	-	-
CHAMERA-II	1,574	-
DULHASTI	(2,26,748)	(1,42,909)
DHAULIGANGA-I	(4,568)	-
TEESTA-V	48,01,721	45,02,093
CHAMERA-III	-	-
CHUTAK	781	(17,818)
TLDP-III	-	7,105
PARBATI -II	7,711	34,349
PARBATI-III	-	-
SEWA-II	-	-
URI - II	69,641	-
KISHANGANGA	(80,232)	73,600
NIMMO BAZGO	(91,062)	(12,874)
TLDP-IV	(931)	(3,479)
TEESTA-IV	-	-
SUBANSARI LOWER	-	90,603
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	24,000	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	11,50,47,363	12,13,61,201
CHEQUE COLLECTED ACCOUNT	(19,22,158)	(66,42,546)
COMMERCIAL - IUT	(1,22,85,47,997)	(1,20,30,77,672)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	28,91,35,176	20,66,10,718
CENTRALIZED VENDOR PAYMENT ACCOUNT	9,20,55,544	9,60,16,344
Total	1,49,58,24,317	1,52,68,71,394

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NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings		
The table below summarises the maturity profile of the company's borrowings based on contractual payments (Undiscounted Cash Flows) :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	27,195	5,41,663
TOTAL	27,195	5,41,663
Maturity Analysis of Deposit / Retention Money The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :		
Particulars		
More than 1 Year & Less than 3 Years	30,664	5,95,316
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	30,664	5,95,316

NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision-Others		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
TOTAL	-	-

Explanatory Note: -

* Information about Provisions are given in para 21 of Note 34-Other explanatory Notes to Accounts.

NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets.		
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities for tariff period 2014-19.	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other items		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note: -

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

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Annexure to Note-18

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 1st April 2018						
Charged/(Credited)						0
-to Profit or loss						0
-to OCI						0
At 31st March 2019	0	0	0	0	0	0
	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 1st April 2018				
Charged/(Credited)				0
-to Profit or loss				0
-to OCI				0
At 31st March 2019	0	0	0	0
	0	0	0	0

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NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance	49,24,50,000	52,52,80,000
(Advance Against Depreciation)	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	49,24,50,000	52,52,80,000
TOTAL		
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As per last Balance Sheet	-	
Add: Received during the year		
Less: Released to Statement of Profit and Loss		
Closing Balance *	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-
* Grant includes:-		
1) Fair valuation of Subordinate Debts received from GOI for Chutak Power Station, Nimmoo Bazgo Power Station & Kishanganga HE Project accounted as Grant in Aid.	-	-
2) Funds (Grant in Aid) received from Government of India through SECI for setting up 50 MW Solar Power Project in Tamilnadu.	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Borrowings-Other Loans-Secured	-	-
From Banks	-	-
TOTAL	-	-

1) Repayment Term: The Loan amount may be repaid at any point of time and in part also.
2) Default in repayments (if any) : Nil

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Total outstanding dues of micro enterprise and small enterprise(s)	49,48,894	2,57,745
Total outstanding dues of Creditors other than micro enterprises and small enterprises	2,94,32,340	4,98,59,702
TOTAL	3,43,81,234	5,01,17,447

Explanatory Note: -
Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given under para 15 of Note No.34- Other Explanatory Notes to Accounts.

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NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	3,12,737	-
Liability against capital works/supplies-MSME **	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	93,61,868	65,28,179
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest ***	-	-
Other Payables-Payable to Employees	4,15,872	2,87,829
Other Payables-Payable to Others	47,320	7,980
TOTAL	1,01,37,797	68,23,988

* 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)

** Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given under para 15 of Note No.34- Other Explanatory Notes to Accounts.

*** "Unpaid Dividend" and "Unpaid Interest" includes the amounts which have not been claimed by the investors/holders of the equity shares/bonds. Out of the above, the amount required to be transferred to Investor Education and Protection Fund has been transferred.

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance (Advance against depreciation)	3,28,30,000	3,28,30,000
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	20,94,213	17,46,321
Advances against the deposit works	-	-
Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities-Advance from Customers & Others.	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	3,49,24,213	3,45,76,321

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NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
I) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
II) Provision for Wage Revision *1		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
III) Provision for Performance Related Pay/Incentive		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Iv) Provision for Superannuation / Pension Fund		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
v) Provision For Wage Revision 3rd PRC		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
II) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
III) Provision for Restoration expenses of Insured Assets		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-

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iv) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision for exp in r/o arbitration award/ court cases		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
vi) Provision - Others		
As per last Balance Sheet	84,28,605	1,42,31,965
Additions during the year	30,04,679	63,86,720
Amount used during the year	-	25,96,761
Amount reversed during the year	-	95,93,319
Closing Balance	1,14,33,284	84,28,605
TOTAL	1,14,33,284	84,28,605

Explanatory Note: -

Information about Provisions are given in para 21 of Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

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NOTE NO. 24.1 REVENUE FROM CONTINUING OPERATIONS (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
I	Operating Revenue		
A	SALES		
	SALE OF POWER	1,23,28,47,213	1,20,35,27,821
	ADVANCE AGAINST DEPRECIATION -Written back during the year	3,28,30,000	3,28,30,000
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	41,08,563	16,63,561
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	14,39,762	38,76,326
	Sub - Total (A)	1,26,01,28,888	1,23,08,17,934
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	-	-
	Sub - Total (D)	-	-
E	Revenue from Power Trading Business		
	Sale of Power (Net of Rebate)	-	-
	Trading Margin	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	1,26,01,28,888	1,23,08,17,934
F	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	2,342	8,871
	Sub-Total-II	2,342	8,871
	TOTAL (I+II)	1,26,01,31,230	1,23,08,26,805

Explanatory Note: -

1) 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. - For Corporate Office only

2) Based on deliberations and subsequent developments in the course of hearing in CERC on the tariff proposal of all 4 units of Parbati-III Power Station, management expects that keeping in view the current water availability and pending commissioning of Parbati-II Project which is under construction, revenue of 4th Unit recognised on estimated basis may not be realisable. Accordingly, unbilled revenue recognised till 31.03.2017 has been reversed in the books during the year on account of change in estimates.' - For Corporate Office only

3) 'Deemed generation' included in Sale of the Power as allowed by Central Electricity Regulatory Commission (CERC). For Corporate Office only

4) Tariff regulation notified by Central Electricity Regulatory Commission (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

5) Amount of earlier year sales arising out of finalisation of tariff included in Sales. (For Corporate Office only)

6) Due to non payment of dues by one of the beneficiaries, share of power allocated to them had been regulated till 31 August 2016 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) _

7) Amount of sales not yet billed included in Sales.(For Corporate Office only)

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NOTE NO. 24.2 OTHER INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
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	16,13,804	54,90,599
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 (Net)	-	-
Income from Insurance Claim	-	-
Liability/ Provisions not required written back #1	10,02,605	1,78,19,038
Material issued to contractor		
(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 (Net)	-	-
Others	36,75,767	40,01,982
Sub-total	62,92,176	2,73,11,619
Add/(Less): C.O./Regional Office/PID Expenses	5,28,298	26,11,247
Sub-total	68,20,474	2,99,22,866
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	-	-
Total carried forward to Statement of Profit & Loss	68,20,474	2,99,22,866

Explanatory Note: -

1 Detail of Liability/Provisions not required written back

a) Bad & Doubtful Employees Loans (*2 under Note 3.3)		
b) Bad & Doubtful Advances to Contractor/ Supplier (*3 under Note 3.3)		
c) Bad & Doubtful Loan to State Government (*4 under Note 3.3)		
d) Bad & Doubtful Deposits (*1 under Note 3.3)		
e) Bad & Doubtful Capital Advances(*1 under Note No. 5)		
f) Bad & Doubtful Deposits(*2 under Note No. 5)		
g) Diminution in value of stores and spares (*1 under Note 6)		
h) Provision for credit impaired trade receivables (*1 under Note 7)		
i) Bad & Doubtful Deposits (*1 under Note 10)		
j) Provision for loan which have significant increase in credit risk (*2 under Note 10)		
k) Provision for doubtful claims (*1 under Note No.11)		
l) Provisions for Doubtful Deposits (*1 under Note No. 13)		
m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)		
n) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)		
o) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)		
p) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)		
q) Provision for Long Term Benefits (Sl.no-A (i) of Note No-17 & 22)		
r) Provision for wage revision (Sl.no-A(ii) of Note No-22)		
s) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)		
y) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)		
u) Provision for tariff adjustment (Sl. No B(i) under Note 22)		
v) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)		
w) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)		
x) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)		
y) Write back of Project expenses provided for		
z) Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)		
aa) Others	10,02,605	1,78,19,038
TOTAL	10,02,605	1,78,19,038

2 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous year ₹ ---------) relating to Subansiri Lower Project as explained in para 22 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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NOTE NO. 25 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Water Usage Charges	-	-
Consumption of stores and spare parts	34,66,417	45,46,985
Purchase of Power -Power Trading (Net of Rebate)	-	-
Total carried forward to Statement of Profit & Loss	34,66,417	45,46,985

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Salaries, wages, allowances	26,36,18,440	25,01,31,435
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	3,61,85,390	3,46,64,876
Staff welfare expenses	1,16,95,201	1,51,64,427
Leave Salary & Pension Contribution	-	-
Sub-total	31,14,99,031	29,99,60,738
Add/(Less): C.O./Regional Office Expenses	7,07,88,419	6,64,49,660
Sub-total	38,22,87,450	36,64,10,398
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	38,22,87,450	36,64,10,398

Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

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

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
i) towards Employees Provident Fund	1,58,88,965	1,21,42,398
ii) towards Employees Defined Contribution Superannuation Scheme	1,49,25,373	1,29,40,029

3 Employee benefits expense for the year includes Rs. ..... (Corresponding previous year Rs. .....) which is provided in the books of accounts towards expected hike in Employee Benefits based on notification of the Department of Public Enterprises, Government of India.

4 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous year ₹ ---------) relating to Subansiri Lower Project as explained in para 22 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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NOTE NO. 27 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A	Interest on Financial Liabilities at Amortized Cost :		
	Bonds	-	-
	Term loan	-	-
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	-	-
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond Issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liabilities	73,954	75,369
	Sub-total	73,954	75,369
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	-	-
	Total (A + B + C)	73,954	75,369
	Add/(Less): C.O./Regional Office/PID Expenses	38,670	34,955
	TOTAL	1,12,624	1,10,324
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	1,12,624	1,10,324

Explanatory Note: -

1 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous year ₹ ---------) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Depreciation & Amortisation Expenses	12,29,68,043	12,32,76,871
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	14,25,498	18,82,236
Sub-total	12,43,93,541	12,51,59,107
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	12,43,93,541	12,51,59,107

Explanatory Note: -

Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous year ₹ ---------) relating to Subansiri Lower Project as explained in para 22 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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NOTE NO. 29 OTHER EXPENSES (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A.	Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
B.	REPAIRS & MAINTENANCE		
	- Building	1,69,56,185	2,96,76,148
	- Machinery	2,93,85,291	3,10,17,339
	- Others	3,68,93,495	4,65,38,147
C.	OTHER EXPENSES		
	Rent & Hire Charges	1,01,13,849	73,67,464
	Rates and taxes	19,51,328	12,79,260
	Insurance	1,91,94,154	2,11,60,079
	Security expenses	3,16,67,407	2,98,40,405
	Electricity Charges	-	-
	Travelling and Conveyance	49,72,554	39,81,990
	Expenses on vehicles	19,50,147	52,35,843
	Telephone, telex and Postage	30,75,505	34,79,805
	Advertisement and publicity	8,40,601	14,29,630
	Entertainment and hospitality expenses	10,500	-
	Printing and stationery	8,91,879	7,83,929
	Consultancy charges - Indigenous	9,97,070	7,36,188
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer explanatory note-3 below)	1,36,201	88,500
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	7,53,251	1,93,700
	Loss on Assets (Net)	1,31,553	1,64,119
	Losses out of insurance claims (upto excess clause)	-	-
	Losses out of insurance claims (beyond excess clause)	-	-
	Books & Periodicals	43,946	98,003
	Donation	-	-
	CSR/ Sustainable Development	19,43,046	59,23,636
	Community Development Expenses	-	-
	Directors' Sitting Fees	-	-
	Research and development expenses	9,02,700	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary states	-	-
	Expenditure on Self Generated VER's/REC	-	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Exchange rate variation (Net)	-	-
	Training Expenses	4,46,808	7,62,245
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	10,96,297	7,62,104
	Operational/Running Expenses of Kendriya Vidyalay	-	-
	Operational/Running Expenses of Other Schools	3,03,11,670	3,45,47,399
	Operational/Running Expenses of Guest House/Transit Hostel	-	-
	Operating Expenses of DG Set-Other than Residential	-	-
	Other general expenses	66,65,102	72,54,225
	Sub-total	20,13,30,539	23,23,20,158
	Add/(Less): C.O./Regional Office/PID Expenses	91,86,190	99,78,017
	Sub-total	21,05,16,729	24,22,98,175
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	Sub-total (I)	21,05,16,729	24,22,98,175
D.	PROVISIONS		
	Bad and doubtful debts provided	-	-
	Expected Credit Loss Allowance-Trade Receivables	-	-
	Bad and doubtful advances / deposits provided	-	-
	Bad and doubtful claims provided	-	-
	Doubtful Interest Provided for	-	-
	Diminution in value of stores and spares /Construction stores	3,210	11,495
	Shortage in store & spares provided	-	-
	Provision against diminution in the value of investment	-	-
	Project expenses provided for	-	-
	Provision for fixed assets/ stores provided for	1,72,116	-
	Diminution in value of Inventory of Self Generated VER's Provided for	-	-
	Provision for catchment area treatment plan	-	-
	Provision for Interest to Beneficiary	3,76,347	1,54,604
	Provision for Interest against court/arbitration award	-	-
	Others	-	-
	Sub-total	5,51,673	1,66,099
	Add/(Less): C.O./Regional Office/PID Expenses	-	559
	Sub-total	5,51,673	1,66,658
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Sub-total (II)	5,51,673	1,66,658
	Total carried forward to Statement of Profit & Loss (I+II)	21,10,68,402	24,24,64,833

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Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

(Amount in ₹)

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 21.02.2014, stated amount has been provided in the books during the year towards interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	3,76,347	1,54,604

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
I) Statutory auditors		
As Auditor	-	-
Audit Fees	-	-
Tax Audit Fees		
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	29,500	-
Reimbursement of expenses	-	-
II) Cost Auditors		
Audit Fees	1,06,701	88,500
Reimbursement of expenses	-	-
Total Audit Expenses	1,36,201	88,500

4 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous year ₹ ---------) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

NHPC LIMITED FARIDABAD

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
*Deferred Tax- **		
Decrease (Increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities for tariff period 2014-19.	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i) Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Accounting profit/loss before income tax	54,56,23,270	52,20,58,024
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of earlier years		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
Income tax expense reported in Statement of P/L	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 31 Movement In Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Movement in Regulatory Deferral Account Balances on account of:-		
(i) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
Sub Total (i)	-	-
(ii) Wage Revision as per 3rd PRC	4,24,23,853	5,87,90,471
(iii) Kishenganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iv) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)+(iv)	4,24,23,853	5,87,90,471
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustement against deferred tax assets.	-	-
TOTAL (B)	-	-
Total carried forward to Statement of Profit & Loss (A-B)	4,24,23,853	5,87,90,471

NHPC LIMITED FARIDABAD

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR.

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A.	EMPLOYEE BENEFITS EXPENSE		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	FINANCE COST		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
C.	DEPRECIATION AND AMORTISATION EXPENSES	-	-
	Sub-total	-	-
D.	OTHER EXPENSES		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
E.	PROVISIONS	-	-
	Sub-total	-	-
F.	C.O./Regional Office Expenses:		
	Other Income	-	-
	Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
G.	LESS: RECEIPTS AND RECOVERIES		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit / retention money	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	-

NHPC LIMITED FARIDABAD

RANGIT POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

		As at 31st March, 2019		As as 31st March, 2018	
Financial assets	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Trade Receivables	3.2		-		-
(iii) Loans					
a) Employees	3.3		-		-
b) Loan to Government of Arunachal Pradesh (including interest accrued)	3.3		-		-
c) Others	3.3		-		-
(iv) Others					
-Lease Receivables including interest	3.4		-		-
-Bank Deposits with more than 12 Months Maturity (including interest accrued)	3.4		-		-
Total Non-current Financial assets		-	-	-	-
Current Financial assets					
(i) Trade Receivables	7		-		-
(ii) Cash and cash equivalents	8		1,21,620		2,76,351
(iii) Bank balances	9		-		-
(iv) Loans	10				
-Employee Loans			-		-
-Loans to JV (NHPTL)			-		-
-Others			-		-
(v) others (Excluding Lease Receivables)	11		3,66,715		1,55,278
(vi) others (Lease Receivables including interest)	11		-		-
Total Current Financial Assets		-	4,88,335	-	4,31,629
Total Financial Assets		-	4,88,335	-	4,31,629

		As at 31st March, 2019		As as 31st March, 2018	
Financial Liabilities	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		27,195		5,41,663
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		3,43,81,234		5,01,17,447
(v) Other Current financial liabilities					
a) Current maturities of long term borrowings	20.3		-		-
b) Interest Accrued but not due on borrowings	20.3		-		-
c) Other Current Liabilities	20.3		1,01,37,797		68,23,988
Total Financial Liabilities			4,45,46,226		5,74,83,098

NHPC LIMITED FARIDABAD

B) FAIR VALUATION MEASUREMENT

(Amount in ₹)

(i) Fair Value Hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair value are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the following three levels prescribed under Ind AS-113 "Fair Value Measurements"

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments and traded bonds that have quoted price. The fair value of all equity instruments including bonds which are traded in the recognised Stock Exchange and money markets are valued using the closing prices as at the reporting date.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This includes security deposits/ retention money and loans at below market rates of interest.

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

		As at 31st March, 2019	As at 31st March, 2018
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI			
(i) Investments-			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-
Total		-	-

Note:

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(Amount in ₹)

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

Particulars		As at 31st March, 2019			As at 31st March, 2018		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Trade Receivables	3.2		0			-	
(ii) Loans							
a) Employees	3.3		0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4		0			0	
c) Others	3.3			-			-
(ii) Others							
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			27383			547743
Total Financial Liabilities		0	0	27383	0	0	547743

NHPC LIMITED

(Amount in ₹)

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost

Particulars	Note No.	As at 31st March, 2019		As at 31st March, 2018	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets					
(i) Trade Receivables	3.2	-	-	-	-
(ii) Loans					
a) Employees	3.3	-		-	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4	-	-	-	-
c) Others		-	-	-	-
(ii) Others					
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1 & 20.3	-		-	
(ii) Other Long Term Financial Liabilities	16.2	27,195	27,383	5,41,663	5,47,743
Total Financial Liabilities		27,195	27,383	5,41,663	5,47,743

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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Annexure-I

NAME OF UNIT: RANGIT POWER STATION

Model for disclosure of fair value under Note 33(1B)

Model for Calculation of Fair value of Retention Money for Disclosure

Retention Money	31.03.2019
Outstanding non-current Undiscounted Amount	30,664
Fair Value- Non Current portion	27383
Discount Rate for fair value disclosure	8.04%

Statement of cash outFlow and Present value for Disclosure

Date of refund	Amount Refunded	Fair Value
		8.04%
31-Mar-19	0	27383
20-May-20	0	
10-Jun-20	14833	
31-Oct-20	0	
17-Dec-20	15831	
31-Mar-21	0	
30-Sep-22	0	
31-Mar-23	0	
	30664	27383

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
2. Amount computed using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
3. Discount rate given in the above format shall only be used for computation of fair vaue of security deposit/Retention Money for disclosure purpose.
4. Amount shown above are only for illustrative purpose.

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(2)Financial Risk Management

(A) Financial risk factors

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	Availabilty 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 Arunanchal 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.

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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	As at 31st March, 2019	As at 31st March, 2018
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments	0	0
Loans -Non Current (including interest)	0	0
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	121620	276351
Bank balances	0	0
Loans -Current	0	0
Other Financial Assets (Excluding Lease Receivables)	366715	155278
Total (A)	488335	431629
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	0	0
Lease Receivables (Including Interest)	0	0
Total (B)	0	0
TOTAL (A+B)	488335	431629

(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) Reconciliation of impairment loss provisions

The movement in the allowance for impairment in respect of financial assets during the period was as follows:

	Trade Receivables	Claim Recoverable	Loans	Total
Balance as at 1.4.2018	0	3550772	0	3550772
Changes in Loss Allowances	0	0	0	0
Balance as at 31.3.2019	0	3550772	0	3550772

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(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

i) The Company's objective is to maintain optimum levels of liquidity at all times to meet its cash and collateral requirements. The Company relies on a mix of borrowings and excess operating cash flows to meet its need for funds. The current committed lines of credit and internal accruals are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet capital expenditure and operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the borrowing limits or covenants (where applicable) are not breached on any of its borrowing facilities.

The company had access to the following undrawn borrowing facilities at the end of the reporting period:

	As at 31st March, 2019	As at 31st March, 2018
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.

(Amount in ₹)

As at 31st March, 2019

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.3.2019	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	1,01,77,642	1,01,46,978	30,664	-	-
Trade Payables	20.2	3,43,81,234	3,43,81,234	-	-	-
Total Financial Liabilities		4,45,58,876	4,45,28,212	30,664	-	-

(Amount in ₹)

As at 31st March, 2018

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	74,39,721	68,44,405	5,95,316	-	-
Trade Payables	20.2	5,01,17,447	5,01,17,447	-	-	-
Total Financial Liabilities		5,75,57,168	5,69,61,852	5,95,316	-	-

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(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, 2019	As at 31st March, 2019	As at 31st March, 2018	As at 31st March, 2018
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total		-		-

Interest Rate Sensitivity Analysis

Profit or loss is sensitive to higher/lower interest expense from borrowings as a result of change in interest rates. With all other variables held constant, the following table demonstrates the impact of borrowing cost on floating rate portion of loans and borrowings .

(Amount in ₹)

Particulars	Effect on Profit before Tax	
	As at 31st March, 2019	As at 31st March, 2018
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2017-18 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2017-18 decreased by 55 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.

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the period/year:

Particulars	As at 31st March, 2019		As at 31st March, 2018	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				
Indian Overseas Bank				

Sensitivity has been worked out based on the previous 3 years average of six monthly fluctuations in the share price as quoted on the National Stock Exchange (NSE).

For Investment in Debt Instruments (Investments in Govt and PSU Bonds)

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the period/year:

Particulars	As at 31st March, 2019		As at 31st March, 2018	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
PSU Tax Free Bonds				

(iii)Foreign Currency Risk

The company is compensated for variability in foreign currency exchange rate through recovery by way of tariff adjustments under the CERC Tariff Regulations.

(a) Foreign Currency Exposure:

The company's exposure to foreign currency risk at the end of the reporting period expressed in INR are as follows:

(Amount in ₹)

Particulars	As at 31st March, 2019	As at 31st March, 2018
Financial Liabilities:		
Foreign Currency Loans		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

(b) Sensitivity Analysis

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

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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 31st March, 2019	As at 31st March, 2018
(a) Total Debt	-	-
(b) Total Capital	59,00,29,883	58,21,38,609
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.

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SUB NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
OTHER LOANS		
a) **Employees (at amortised Cost)**		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
Less: Fair Value Adjustments (Secured)	-	-
Less: Fair Value Adjustments (Unsecured)	-	-
Sub-total	-	-
b) **Contractor / supplier**		
– Against bank guarantee		
Add/ Less: Fair value adjustment	-	-
Sub-total	-	-
e) Deposits		
- Unsecured (considered good)	-	-
Add/ Less: Fair value adjustment	-	-
Sub-total	-	-

SUB NOTE NO. 11 FINANCIAL ASSETS - CURRENT - LOANS (old 13)

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	As at 31st March, 2019	As at 31st March, 2018
OTHER LOANS		
Employees (including accrued interest)		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
Less : Fair Value Adjustments (Secured)	-	-
Less : Fair Value Adjustments (Unsecured)	-	-

SUB NOTE NO. 16.1 FINANCIAL LIABILTIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
' - Unsecured-From Government (Subordinate Debts)	-	-
' - Unsecured-From Others	-	-
Fair value Adjustment	-	-
TOTAL	-	-

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SUB NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	30664	595316
Less: Fair value adjustment - Deposits/ retention money	(3469)	(53653)
TOTAL	**27195**	**541663**

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SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2019	As at 31st March, 2018
i) **Provision For Committed Capital Expenditure**		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
ii) **Provision For Livlihood Assistence**		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-

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Fair Value Adjustment-Provision for Committed Capital Expenditure		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**
Fair Value Adjustment-Provision For Livlihood Assistence		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	9371049	6548596
Less: Fair value adjustment - Deposits/ retention money	(9181)	(20417)

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SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
B. OTHERS		
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision For Livlihood Assistence		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
TOTAL	-	-

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Fair Value Adjustment-Provision for Committed Capital Expenditure		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**
Fair Value Adjustment-Provision For Livlihood Assistence		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**



Note No. - 34: Other Explanatory Notes to Accounts (as on 31.03.2019)

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 ₹ **24,26,45,832/-** (Previous year ₹ **24,26,45,832/-**) 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. These include ₹ **NIL** (Previous year ₹ **NIL**) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

Management has assessed the above claims and recognized a provision of ₹ **NIL** (Previous year ₹ **NIL**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **24,26,45,832/-** (Previous year ₹ **24,26,45,832/-**)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 the 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 erstwhile land owners have filed claims for higher compensation amounting to ₹ **NIL** (Previous year ₹ **NIL**) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of ₹ **NIL** (Previous year ₹ **NIL**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **NIL** (Previous year ₹ **NIL**) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

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

(iv) Others

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

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The above is summarized as at 31.03.2019 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2019	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2019	Contingent liability as on 31.03.2018	Addition/ (deduction) from contingent liability during the year	Decrease of contingent liability from Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	242645832	NIL	242645832	242645832	NIL	NIL
2.	Land Compen-sation cases	NIL	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax matters	NIL	NIL	NIL	NIL	NIL	NIL
4.	Others	NIL	NIL	NIL	NIL	NIL	NIL
	Total	**242645832**	**NIL**	**242645832**	**242645832**	**NIL**	**NIL**

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of ₹ **NIL** (Previous year ₹ **NIL**)towards above contingent liabilities.

(e) (i)An amount of ₹ **NIL** (Previous year ₹ **NIL**) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to NitiAayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law,towards 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 paid is being shown as Other Non-Current Assets (Note No. 5).

(ii) An amount of ₹ **NIL** (Previous year ₹ **NIL**) stands paid /deposited with courts towards above contingent liabilities to contest the cases and are being shown as Other Non-Current/ 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 liabilities as at 31.03.2019 are as under:

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2019	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2019	Contingent liability as on 31.03.2018	Addition(+)/deduction (-) from contingent liability during the year	Decrease of contingent liability from Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	NIL	NIL	NIL	NIL	NIL	NIL
2	State Govt. departments or Local Bodies	NIL	NIL	NIL	NIL	NIL	NIL
3	CPSEs	NIL	NIL	NIL	NIL	NIL	NIL
4	Others	242645832	NIL	242645832	242645832	NIL	NIL
	TOTAL	**242645832**	**NIL**	**242645832**	**242645832**	**NIL**	**NIL**

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) Counter Claims lodged by the company on other entities:

The company has lodged counter claims aggregating to ₹ **NIL** (Previous year ₹ **NIL**) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes counter claims of ₹ **NIL** (Previous year ₹ **NIL**) towards arbitration awards including updated interest thereon.

Based on Management assessment,a favourable outcome is probable in respect of the claims aggregating ₹ **NIL** (Previous year ₹ **NIL**) and for rest of the claims, the possibility of any inflow is remote. However, the amount has not been recognised.

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 ₹ .....(previous year ₹ .....) 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/or Tariff Order for 2014-19 are pending in respect of ..... Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ ..... (Previous year ₹ .....) is probable.

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d) **Business Interruption Losses**

Insurance Claims due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to ₹ **NIL** (Previous Year ₹ **NIL**) is probable. Power Station-wise details of claims are given at Para 20 of this Note.

e) **Other Cases**

Claims on account of other miscellaneous matters amount to ₹ **NIL** (Previous year ₹ **NIL**). Management has assessed these claims and estimates that inflow of economic benefits of ₹ **NIL** (Previous year ₹ **NIL**) are probable.

Contingent Assets are summarized below:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	In respect of Counter claims lodged by the company	NIL	NIL
2.	Late Payment Surcharge	NIL	NIL
3.	Revenue to the extent not recognised in respect of power stations	NIL	NIL
4.	Business Interruption Losses	NIL	NIL
5.	Other cases	NIL	NIL
	Total	**NIL**	**NIL**

3. **Commitments:**

(a) Estimated amount of contracts remaining to be executed on capital account and not provided for are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	Property Plant and Equipment (including CWIP)	1,51,25,726	54,72,073
2.	Intangible Assets	NIL	NIL
	Total	**1,51,25,726**	**54,72,073**

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 ₹ **NIL** (Previous year ₹ **NIL**)are included in Capital Work-in-Progress/Property,Plant and Equipment.

5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(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

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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 fluctuations during the year are as under:

(Amount in ₹)

Sl. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	NIL	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to 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 recognised 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. OperatingSegment:

a) Electricity generation (including income from embeddedFinance/ 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. Disclosures under Ind AS-24 "Related Party Disclosures":

(A) List of Related parties:

(i) Subsidiaries:

Name of Companies	Principle place of operation
NHDC LTD	India
Loktak downstream Hydroelectric Corporation Limited	India
Bundelkhand Saur Urja Limited	India

(ii) Joint Ventures:

Name of Companies	Principal place of operation

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National High Power Test Laboratory (P) Ltd.	India
Chenab Valley Power Projects Private Ltd.	India

(iii) Key Managerial Personnel: Disclosure shall be dealt at Corporate Office Level.

(iv) Post-Employment Benefit Plans: Disclosure shall be dealt at Corporate Office Level.

(v) Other entities with joint-control or significant influence over the Company:

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, shall be regarded as related parties. The Company has applied the exemption available for government related entities and has made limited disclosures in the financial Statements in accordance with Ind AS 24. 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 are not considered to be significant.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	EESL, MTNL, SJVNL, NTPC Ltd, PGCIL, BHEL, BSNL,IIT,VSNL, POSOCO, SAIL, New India Assurance Company, Oriental Insurance Co., KV, HPCL, IOCL etc.	Entities controlled by the same Government (Central Government) that has control over NHPC

(B) Transactions with related parties are as follows:

(i) Transactions with Subsidiaries: Disclosure shall be dealt at Corporate Office Level.

(ii) Transactions with Joint Ventures: Disclosure shall be dealt at Corporate Office Level.

(iii) Compensation to Key Management Personnel: Disclosure shall be dealt at Corporate Office Level.

(iv) Transactions with other related parties- Post Employment Benefit Plans : Disclosure shall be dealt at Corporate Office Level

(v) Transactions with Government that has control over the Company- Central Govt. (This includes transactions with various Ministries, CISF etc.)

(Amount in ₹)

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	(ii)	(iii)
Services Received by the Company	NIL	15,55,125
Services Provided by the Company	NIL	NIL
Sale of goods/Inventory made by the company	NIL	NIL
Dividend Paid During The Year	NIL	NIL
Subordinate Debts received by the company	NIL	NIL

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Payment of Guarantee Fee to Govt. of India	NIL	NIL
Buy-Back of Shares by Company from Govt. of India	NIL	NIL
Grant Received from MNRE (Through SECI)	NIL	NIL

(vi) Transactions with entities controlled by the same Government that has control over the Company

(Amount in ₹)

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	(ii)	(iii)
Purchase of property/Other assets	88,04,119	1,07,68,037
Purchase of goods/Inventory	26,17,652	70,40,869
Services Received by the Company	38,33,544	44,60,776
Services Provided by the Company	2,44,271	3,28,016
Sale of goods/Inventory made by the company	NIL	NIL
Dividend Received by the company	NIL	NIL
Settlement Amount received by the company against Insurance Claims	NIL	NIL

(C) Outstanding balances and guarantees with Related Parties:

(Amount in ₹)

Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)
Balances with Government that has control over the Company		
▪ Payables by the Company	NIL	6,97,599
▪ Receivables by the Company	NIL	NIL
Balances with Entities controlled by the same Government that has control over the Company		
▪ Payables by the Company	15,78,371	6,30,688
▪ Receivables by the Company	2,26,050	96,011

(D) Other notes to related party transactions:

(i) Terms and conditions of transactions with the related parties:

Transactions with the state governments and entities controlled by the Govt. of India are carried out at market terms on arms- length basis (except subordinate debts received from Central Govt. at concessional rate) 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.

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9. **Disclosure regarding Particulars of Security** (carrying amount of assets mortgaged/ hypothecated as security) for borrowings shall be made in the Standalone accounts of the Company.

10. Disclosures under **Ind AS-19 "Employee Benefits"** shall be dealtat Corporate Office.

11. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Amount in ₹)

Sl. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
a)*	Value of imports calculated on CIF basis: i) Capital Goods	NIL	NIL
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	NIL NIL	NIL NIL
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	NIL 34,66,417	NIL 45,46,985
d)*	Earnings in foreign currency -Others	NIL	NIL

* Accrual basis.

12. Disclosure regarding Earnings Per Share shall be made in the standalone accounts of the Company.

13. **Disclosure related to Confirmation of Balances is as under :**

(a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed 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 ₹ 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, 2018 as well as amount outstanding as on 31.03.2019 is as under:

(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2018	Amount confirmed	Outstanding amount as on 31.03.2019
Trade receivable	NIL	NA	NIL
Deposits, Advances to contractors/	2455913	800000	45524

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suppliers/service providers/ others including for capital expenditure and material issued to contractors			
Trade/Other payables	35978150	5474074	34381234
Security Deposit/Retention Money payable	8452157	3019690	9006713

(c) In the opinion of the management, unconfirmed balances will not have any material impact.

14. **Disclosure related to Corporate Social Responsibility (CSR)**

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in ₹)

Sl. No.	Heads of Expenses constituting CSR expenses	For the year ended 31.03.2019	For the year ended 31.03.2018
1	Health Care and Sanitation	5,43,683	3,12,162
2	Education & Skill Development	4,46,258	4,93,800
3	Women Empowerment /Senior Citizen	NIL	96,732
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	Rural Development	NIL	5,27,615
10	Capacity Building	NIL	NIL
11	Swachh Vidyalaya Abhiyan	NIL	NIL
12	Swachh Bharat Abhiyan	9,53,105	44,93,327
	Total amount	**19,43,046**	**59,23,636**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2019 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in ₹)

	Purpose	Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	NIL	NIL	NIL

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(ii)	On purpose other than (i) above	1943046	NIL	1943046
	Total	**1943046**	**NIL**	**1943046**

(b) As stated above, a sum of ₹ **NIL** out of total expenditure of ₹ **19,43,046/-**is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

15. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated11.10.2018(Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(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	 4948894 NIL NIL NIL	 257745 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

16. Disclosures regarding leases as per IND AS -17 "Leases":

A) Operating leases- Company as Lessee

a) 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 amounting to ₹**9,08,700/-**(Previous period₹ **37,16,306/-**) included under Salaries, wages, allowances in **Note 26**.

b) The Company has taken premises for offices, guest houses & transit camps on operating leases which are not non-cancellable and are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest houses & transit camps amounting to ₹ **NIL** (Previous period₹ **NIL**) are shown under Rent& Hire Charges in **Note 29**.

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c) The Company has taken vehicles on operating leases generally for a period of 1 to 2 years and such leases are not non-cancellable. Lease payments in respect of hiring of vehicles amounting to **₹1,01,13,849/-** (Previous period **₹ 73,67,464/-**) are shown under Rent& Hire Charges in **Note 29**.

17. Disclosures under Ind AS-27 'Separate Financial Statements' shall be dealt at Corporate Office.

18. The Impairment Analysis as per Ind AS-36 on "Impairment of assets" shall be dealt at Corporate Office.

19. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

20. **Disclosure in respect of insurance claim by All Power Stations:**

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Rangit Power Station as on 31.03.2019 is as under:

(Amount in ₹)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at March 31, 2019	As at March 31, 2018
Against material damage	NIL	NIL	NIL	NIL	NIL
Business Interruption Loss	NIL	NIL	NIL	NIL	NIL
Total	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**

(Income recognised in respect of "Business Interruption Loss" during the year is ₹ **NIL** (Cumulative as on 31.03.2019 is ₹ **NIL**).

21. 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 (Other than provisions for defined contribution and defined benefit plans which have been disclosed as per Ind AS-19 at S. No. 10 of Note No. 34):

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 2018-19 (Previous Year 2017-18) 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):

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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 31.03.2019 as per notification of the Department of Public Enterprises, Government of India.

(iii)Other Provisions:

a) Provision For Tariff Adjustment:

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 by Central Electricity Regulatory Commission (CERC).

b) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum wage of unskilled category as per the Government of Himachal Pradesh/ Central Government whichever is higher, on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.

ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.

iii) For 1000 days to all remaining PAFs.

c) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions for expenditure in respect of Arbitration Award/Court cases:

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

f) Provisions- Others: This includes provisions towards:-

(i) Contractor claims, Land compensation cases, disputed tax demands and other cases created on the basis of management assessment towards 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.

(iii) Provision for interest to beneficiaries on excess tariff recovered in terms of Tariff Regulations for the period 2014-19 where the capital cost considered for fixation of tariff by the CERC on the basis of projected capital cost as on Commercial Operation Date or the projected additional capital expenditure exceeds the actual capital cost incurred.

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(iv) Upfront provision for rebate towards interest on House Building Advance provided to employees based on the historical trend of rebate allowed.

(v) Upfront provision for rebate to customers for sale of power based on the historical trend of rebate allowed.

22(C) Regulatory Deferral Account balances in respect of expenditure recognised due to 3rd Pay Revision of CPSUs:

Pay of employees of CPSUs have been revised from 1st January, 2017. As approved by the Government of India, in addition to enhancing Basic Pay, DA and allowances w.e.f. 01.01.2017, the ceiling limit of Gratuity has been enhanced from the existing ₹0.10 crores to ₹0.20 crores w.e.f. 01.01.2017. Pay revision for all employees have been implemented during F.Y. 2018-19.

CERC Tariff Regulations 2014-19 read with the Statement of Reasons CERC (Terms and Conditions of Tariff) Regulations, 2014 provides that the impact of actual increase in employee cost on account of wage revision of operational Power Stations is recoverable from the beneficiaries in future through tariff. Further, during the tariff period 2004-09, CERC had allowed recovery of the actual increase in employee cost on account of wage revision (w.e.f. 01.01.2007) upto 50% of the salary and wages (Basic + DA) of the employees of the petitioner company as on 31.12.2006 from the beneficiaries in twelve equal monthly installments. Tariff Regulations for the period 2019-2024 read with corrigendum dated 15th March 2019 notified by the CERC also provide for recoverability of pay revisionfrom the beneficiaries in future through tariff.

Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts" as regards recognition and CERC Tariff Regulations 2014-19 as regards recoverability, additional expenditure on employee benefits due to pay revision, to the extent charged to the Statement of Profit & Loss and to Other Comprehensive Income and further considered recoverable from the beneficiaries in subsequent periods as per Tariff Regulations and earlier approval of the CERC, have been recognized as 'Regulatory Deferral Account balances'. These balances are to be adjusted from the year in which they become recoverable from the beneficiaries as per approval of the CERC.

The Regulatory Deferral Account Balance (assets) recognized in the books to be recovered from the beneficiaries in future periods are as follows:

Regulatory Deferral Account Balances relating to items recognised in the Statement of Profit & Loss:

(Amount in ₹)

Sl. No.	Particulars	Regulatory Deferral Account Balances
A	Opening balance as on 01.04.2018	11,16,28,481
B	Addition during the year (+)	4,24,23,853
C	Amount collected during the year (-)	
D	Regulatory income recognized in the Statement of Profit & Loss (B+C)	4,24,23,853
E	Closing balance as on 31.03.2019 (A+D)	15,35,81,283

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Regulatory Deferral Account Balances relating to items recognised in Other Comprehensive Income:

(Amount in ₹)

Sl. No.	Particulars	Regulatory Deferral Account Balances
A	Opening balance as on 01.04.2018	(471051)
B	Addition during the year (+)	NIL
C	Amount collected during the year (-)	NIL
D	Regulatory income recognized in Other Comprehensive Income (B+C)	NIL
E	Closing balance as on 31.03.2019 (A+D)	(471051)

Recoverability of the Regulatory Deferral Account balances on account of Pay Revision of Employees is however, subject to Regulatory Risk sincesuch expenditures are generally allowed by the CERC after due prudence check. Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries.

23. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged wherever necessary to conform to current year's classification.

24. Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016.

a) Undisputed Statutory dues outstanding as on 31.03.2019 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

b) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount (in Rs.)	Financial Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	NIL	NA	NA
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	NA	NA
Finance Act,1994	Service Tax	NIL	NA	NA
Custom Act,1962	Custom Duty	NIL	NA	NA

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Central Excise Tariff Act, 1985	Excise Duty	NIL	NA	NA
Works Contract Tax	Works Contract Tax	NIL	NA	NA
Goods & Service Tax Act	Goods & Service Tax	NIL	NA	NA
Please specify	Any other levies	NIL	NA	NA

c) Details of Immovable Properties (land and other than land) for which title deeds / lease 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 31.03.2019	Net Block as at 31.03.2019	Area (in Hectare)	Reasons for non-execution of title deed / lease deed
1	Land-Freehold Megyang	1,27,728	1,27,728	0.09	NOC for Mutation of land from Late Pem Tshering Lepcha to his son for plot No. 178 has been given by Deputy Conservator of Forest West(T) Division. The plot No. 178 belongs to three sons of Late Pem Tshering Lepcha. The revenue department shall provide the plot No. 178 into three legal heirs of Late Pem Tshering Lepcha. After division of land, owner of the plot in which our tower has been erected shall be identified and payment shall be made to the land owner. Division of land among three legal heirs of Late Pem Tshering Lepcha is in final stage and will be completed very soon.
2	Land-Leasehold	NIL	NIL	NIL	NA
3	Other than Land-	NIL	NIL	NIL	NA

For Lodha & Co.
Chartered Accountants
(Firm Regn No. 301051E)

LODHA & CO. Kolkata Chartered Accountants

H K Verma
Partner
M.No.055104

D Jagdish
Sr. Manager (Finance)
व .प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
नगर, दक्षिण सिक्किम-७

Ashok Kumar Grover
General Manager-I/c
महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

Date: April, 2019.
Place: Siliguri

NHPC LIMITED FARIDABAD

NHPC Limited

Comprative analysis (FY 2018-19 Vs FY 2017-18)

Name of the Unit: Rangit Power Station

Amount in Rs.

HOA	Particulars	Amount during FY 2018-19 (From 01.04.2018 to 31.03.2019)	Amount during Corresponding FY 2017-18 (From 01.04.2017 to 31.03.2018)	Variance (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO. 24.1	Revenue from Continuing Operations					
	Sale of Power	1232847213	1203527821.00	29319392.00	2.44	
	Income from Finance Lease					
	Income from Operating Lease					
	Revenue from Contracts, Project Management & Consultancy Works					
	Revenue from Power Trading Business					
	Interest from Beneficiary States (Revision of Tariff)	2342	8871.00	-6529.00	-73.60	
	Total carried forward to Statement of Profit & Loss	**1260131230**	**1230826805.00**	**29304425.00**	**2.38**	
NOTE NO. 24.2	OTHER INCOME					
	(A) Interest Income					
	(B) Dividend Income					
	(C)Other Non Operating Income:					
	(i) Late payment surcharge	1613804	5490599	-3876795.00	-70.61	Dealt at Corporate Office
	(ii) Income From Sale of Self Generated VERs/REC					
	(iii) Realization of Loss Due To Business Interruption					
	(iv) Profit on sale of Investments					
	(v) Profit on sale of Assets (Net)					
	(vi) Income from Insurance Claim					
	(vii) Liability/ Provisions not required written back	1002605	17819038	-16816433.00	-94.37	The amount has been nullified by corresponding credit to their natural heads.
	Material Issued to contractor:					
	(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					
	Others	3674450	4001982	-327532.00	-8.18	
	Sub-total					
	Add/(Less): C.O./Regional Office/PID Expenses	528298	2611247	-2082949.00	-79.77	As per advice received from CO/RO
	Sub-total					
	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					
	Total carried forward to Statement of Profit & Loss	**6666532**	**29922866**	**-23257334.00**	**-77.72**	
NOTE NO. 25	GENERATION EXPENSES					
	Water Usage Charges					
	Consumption of stores and spare parts	3466417	4546985	-1080568.00	-23.76	
	Total carried forward to Statement of Profit & Loss	3466417	4546985			
NOTE NO. 26	EMPLOYEES BENEFITS EXPENSES					
	Salaries, wages, allowances	263618440	250131435.00	13487005.00	5.39	
	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	38185390	34664876.00	1520514.00	4.39	
	Staff welfare expenses	11695201	15184427.00	-3489226.00	-22.98	variation due to decrease in reimbursement of medical expenditure and acturial valuation of REHS .
	Leave Salary & Pension Contribution					
	Add/(Less): C.O./Regional Office Expenses	70788419	66449660	4338759.00	6.53	
	Less: Employee Cost transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	**382287450**	**366410398**	**15877052.00**	**4.33**	
NOTE NO. 27	FINANCE COST					
	FINANCE COST	73954	75369.00	-1415.00	-1.88	
	Add/(Less): C.O./Regional Office/PID Expenses	38670	34955.00	3715.00	10.63	
	Less: Finance Cost transferred to Expenditure Attributable to Construction		0.00			
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	112624	110324			
NOTE NO. 28	DEPRECIATION & AMORTISATION					
	Depreciation & Amortisation	122968043	123276871.00	-308828.00	-0.25	
	Depreciation adjustment on account of Foreign Exchange Rate Variation					
	Add/(Less): C.O./Regional Office / PID Expenses	1425498	1882236.00	-456738.00	-24.27	
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	**124413853**	**125159107**	**-745254.00**	**-0.60**	

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NOTE NO. 29	OTHER EXPENSES					
	(A) Direct Expenditure on Contract, Project Management and Consultancy Works					
	(B)REPAIRS & MAINTENANCE					
	- Building	16956186	29676148	-12719962.00	-42.86	Decreased as repairing work of club and residential building executed in last year.
	- Machinery	29385291	31017339	-1632048.00	-5.26	
	- Others	36893495	46538147	-9644652.00	-20.72	Decreased as repairing work of Dam and road executed in last year.
	(C) OTHER EXPENSES					
	Rent & Hire Charges	10113849	7367464	2746385.00	37.28	POL for hired vehicle debited to this account as POL is now provided by vehicle owner.
	Rates and taxes	1951328	1279260	672068.00	52.54	
	Insurance	19194154	21160079	-1965925.00	-9.29	
	Security expenses	31667407	29840405	1827002.00	6.12	
	Electricity Charges		0			
	Travelling and Conveyance	4972554	3981990	990564.00	24.88	
	Expenses on vehicles	1950147	5235843	-3285696.00	-62.75	POL for hired vehicle debited to this account as POL is now provided by vehicle owner.
	Telephone, telex and Postage	3075505	3479805	-404300.00	-11.62	
	Advertisement and publicity	840601	1429630	-589029.00	-41.20	
	Entertainment and hospitality expenses	10500		10500.00	100.00	
	Printing and stationery	891879	783929	107950.00	13.77	
	Consultancy charges - Indigenous	997070	736188	260882.00	35.44	
	Consultancy charges - Foreign					
	Audit expenses	136201	88500	47701.00	53.90	
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses					
	Expenditure on land not belonging to company	753251	193700	559551.00	288.88	
	Loss on Assets (net)	131553	164119	-32566.00	-19.84	
	Losses out of insurance claims (upto excess clause)					
	Losses out of insurance claims (beyond excess clause)					
	Books & Periodicals	43946	98003	-54057.00	-55.16	
	Donation					
	CSR/ Sustainable Development	1943046	5923636	-3980590.00	-67.20	Substantial amount on CSR under Swachha Bharat was executed last year.
	Community Development Expenses					
	Directors' Sitting Fees					
	Research and development expenses	902700	0	902700.00	100.00	
	Interest on Arbitration/ Court Cases		0			
	Interest to beneficiary states					
	Expenditure on Self Generated VER's/REC					
	Expenses for Regulated Power					
	Less: - Exp Recoverable on Regulated Power					
	Exchange rate variation (net)					
	Training Expenses	446808	762245	-315437.00	-41.38	
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	1096297	762104	334193.00	43.85	
	Operational/Running Expenses of Kendriya Vidyalay	0				
	Operational/Running Expenses of Other Schools	30311670	34547399	-4235729.00	-12.26	Pay revision arrear was paid in last year to DAV School employees
	Operational/Running Expenses of Guest House/Transit Hostel		0			
	Operating Expenses of DG Set-Other than Residential					
	Other general expenses	6685102	7254225	-569123.00	-8.12	
	Sub-total					
	Add/(Less): C.O./Regional Office/PID Expenses	9188190	9978017	-791827.00	-7.94	
	Sub-total					
	Less: Amount transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Less: Transfer of Generation & other expenses - IPO/Buyback					
	Sub-total					
	PROVISIONS					
	Bad and doubtful debts provided					
	Expected Credit Loss Allowance-Trade Receivables					
	Bad and doubtful advances / deposits provided					
	Bad and doubtful claims provided					
	Doubtful Interest Provided for					
	Diminution in value of stores and spares	3210	11495	-8285.00	-72.07	
	Shortage in store & spares provided					
	Provision against diminution in the value of Investment					
	Project expenses provided for					
	Provision for fixed assets/ stores provided for	172116				
	Diminution in value of Inventory of Self Generated VER's Provided for					
	Provision for catchment area treatment plan					
	Provision for Interest to Beneficiary	376347	154604	221743.00	143.43	
	Provision for interest against court/arbitration award					
	Others		154604	-154604.00	-100.00	
	Sub-total					
	Add/(Less): C.O./Regional Office/PID Expenses	0	559	-559.00	-100.00	
	Sub-total					
	Less: Amount transferred to Expenditure Attributable to Construction	0				
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	211942724	242464833	-30522109.00	-12.59	

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Comprative analysis (Q4 of FY 2018-19 Vs Q4 of FY 2017-18)

Name of the Unit: Rangit Power Station

Amount in Rs.

HOA	Particulars	Amount during Q4 of FY 2018-19 (From 01.01.2019 to 31.03.2019)	Amount during Corresponding quarter i.e. Q4 of FY 2017-18 (From 01.01.2018 to 31.03.2018)	Variance (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO. 24.1	**Revenue from Continuing Operations**					
	Sale of Power	193137692	192793098	344594.00	0.18	
	Income from Finance Lease	0	0	0.00		
	Income from Operating Lease	0	0	0.00		
	Revenue from Contracts, Project Management & Consultancy Works	0	0	0.00		
	Revenue from Power Trading Business	0	0	0.00		
	Interest from Beneficiary States (Revision of Tariff)	656	0	656.00	100.00	
	Total carried forward to Statement of Profit & Loss	200878996	220083211			
NOTE NO. 24.2	**OTHER INCOME**					
	(A) Interest Income					
	(B) Dividend Income					
	(C)Other Non Operating Income:					
	(i) Late payment surcharge	410609	3148332	-2737723.00	-86.96	Dealt at Corporate Office
	(ii) Income From Sale of Self Generated VERs/REC	0	0			
	(iii) Realization of Loss Due To Business Interruption	0	0			
	(iv) Profit on sale of investments	0	0			
	(v) Profit on sale of Assets (Net)	0	-13651	13651.00	-100.00	
	(vi) Income from Insurance Claim	0	0			
	(vii) Liability/ Provisions not required written back	-91120	411324	-502444.00	-122.15	
	Material issued to contractor:	0	0			
	(i) Sale on account of material issued to contractors	0	0			
	(ii) Cost of material issued to contractors on recoverable basis	0	0			
	(iii)Adjustment on account of material issued to contractor	0	0			
		0	0			
	Amortization of Grant in Aid	0	0			
	Income on account of generation based incentive (GBI)	0	0			
	Exchange rate variation	0	0			
	Others	1560241	1579636	-19395.00	-1.23	
	Sub-total	-4381365	-22185978			
	Add/(Less): C.O./Regional Office/PID Expenses	25304	2389773	-2364469.00	-98.94	As per advice received from CO/RO
	Sub-total	0	0			
	Less: Income transferred to Expenditure Attributable to Construction	0	0			
	Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	0	0			
	Less: Transfer of other income to grant	0	0			
	Total carried forward to Statement of Profit & Loss	1781173	7515414			
NOTE NO. 25	**GENERATION EXPENSES**					
	Water Usage Charges					
	Consumption of stores and spare parts	2020199	2600263	-580064.00	-22.31	
	Total carried forward to Statement of Profit & Loss	2020199	2600263			
NOTE NO. 26	**EMPLOYEES BENEFITS EXPENSES**					
	Salaries, wages, allowances	67897192	67779783	117409.00	0.17	
	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	7933675	8314363	-380688.00	-4.58	
	Staff welfare expenses	3214484	5465277	-2250813.00	-41.18	variation due to decrease in reimbursement of medical expenditure and acturial valuation of REHS.
	Leave Salary & Pension Contribution	0	0			
	Add/(Less): C.O./Regional Office Expenses	88295594	18417863	69877731.00	379.40	As per advice received from CO/RO
	Less: Employee Cost transferred to Expenditure Attributable to Construction	0	0			
	Less: Recoverable from Deposit Works	0	0			
	Total carried forward to Statement of Profit & Loss	167340925	99977286.00			
NOTE NO. 27	**FINANCE COST**					
	FINANCE COST	13850	18473	-4623.00	-25.03	
	Add/(Less): C.O./Regional Office/PID Expenses	0	34426	-34426.00	-100.00	
	Less: Finance Cost transferred to Expenditure Attributable to Construction	0	0			
	Less: Recoverable from Deposit Works	0	0			
	Total carried forward to Statement of Profit & Loss	13850	52899			
NOTE NO. 28	**DEPRECIATION & AMORTISATION**					
	Depreciation & Amortisation	30881041	30959760	-78719.00	-0.25	
	Depreciation adjustment on account of Foreign Exchange Rate Variation	0	0			
	Add/(Less): C.O./Regional Office / PID Expenses	125942	1386084	-1260142.00	-90.91	As per advice received from CO/RO
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	0	0			
	Less: Recoverable from Deposit Works	0	0			
	Total carried forward to Statement of Profit & Loss	31027295	32345844			

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NHPC LIMITED FARIDABAD

NOTE NO. 29	OTHER EXPENSES					
	(A) Direct Expenditure on Contract, Project Management and Consultancy Works					
	(B)REPAIRS & MAINTENANCE					
	- Building	3065146	4413791	-1348645.00	-30.56	Decreased as repairing work of club and residential building executed in last year.
	- Machinery	11449458	10622081	827377.00	7.79	
	- Others	6711376	14783795	-8072419.00	-54.60	Decreased as repairing work of Dam and road executed in last year.
	(C) OTHER EXPENSES	0	0			
	Rent & Hire Charges	2489702	1833728	655974.00	35.77	
	Rates and taxes	337360	1143972	-806612.00	-70.51	
	Insurance	4476211	4904800	-428589.00	-8.74	
	Security expenses	7450026	7678113	-228087.00	-2.97	
	Electricity Charges	0	0			
	Travelling and Conveyance	1955808	968187	987621.00	102.01	
	Expenses on vehicles	448571	1617841	-1169270.00	-72.27	POL for hired vehicle debited to this account as POL is now provided by vehicle owner.
	Telephone, telex and Postage	765727	1031607	-265880.00	-25.77	
	Advertisement and publicity	223511	458250	-234739.00	-51.23	
	Entertainment and hospitality expenses	2250	0			
	Printing and stationery	124141	209216	-85075.00	-40.66	
	Consultancy charges - Indigenous	816486	65726	550760.00	837.96	
	Consultancy charges - Foreign	0	0			
	Audit expenses	87707	88500	-793.00	-0.90	
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0	0			
	Expenditure on land not belonging to company	542746	0	542746.00	100.00	
	Loss on Assets (net)	51329	164119	-112790.00	-68.72	
	Losses out of insurance claims (upto excess clause)	0	0			
	Losses out of insurance claims (beyond excess clause)	0	0			
	Books & Periodicals	2338	2964	-626.00	-21.12	
	Donation	0	0			
	CSR/ Sustainable Development	105046	1850716	-1745670.00	-94.32	Substantial amount on CSR under Swachha Bharat was executed last year.
	Community Development Expenses	0	0			
	Directors' Sitting Fees	0	0			
	Research and development expenses	902700	0	902700.00	100.00	
	Interest on Arbitration/ Court Cases	0	0			
	Interest to beneficiary states	0	0			
	Expenditure on Self Generated VER's/REC	0	0			
	Expenses for Regulated Power	0	0			
	Less: - Exp Recoverable on Regulated Power	0	0			
	Exchange rate variation (net)	0	0			
	Training Expenses	125363	412410	-287027.00	-69.60	
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	158782	120655	38127.00	31.60	
	Operational/Running Expenses of Kendriya Vidyalay	0	0			
	Operational/Running Expenses of Other Schools	10664822	12030214	-1365392.00	-11.35	Pay revision arrear was paid in last year to DAV School employees.
	Operational/Running Expenses of Guest House/Transit Hostel	0	0			
	Operating Expenses of DG Set-Other than Residential	0	0			
	Other general expenses	1538460	1949062	-410602.00	-21.07	
	Sub-total	1586330	6884389	-5298059.00	-76.96	As per advice received from CO/RO
	Add/(Less): C.O./Regional Office/PID Expenses	0	0			
	Sub-total	0	0			
	Less: Amount transferred to Expenditure Attributable to Construction	0	0			
	Less: Recoverable from Deposit Works	0	0			
	Less: Transfer of Generation & other expenses - IPO/Buyback	0	0			
	Sub-total	-153020105	-169064039	16043934.00	-9.49	
	PROVISIONS	0	0			
	Bad and doubtful debts provided	0	0			
	Expected Credit Loss Allowance-Trade Receivables	0	0			
	Bad and doubtful advances / deposits provided	0	0			
	Bad and doubtful claims provided	0	0			
	Doubtful Interest Provided for	-20415	-82456	62041.00	-75.24	
	Diminution in value of stores and spares	0	0			
	Shortage in store & spares provided	0	0			
	Provision against diminution in the value of investment	0	0			
	Project expenses provided for	172116	0	172116.00	100.00	
	Provision for fixed assets/ stores provided for	0	0			
	Diminution in value of Inventory of Self Generated VER's Provided for	0	0			
	Provision for catchment area treatment plan	0	114747	-114747.00	-100.00	
	Provision for Interest to Beneficiary	0	0			
	Provision for interest against court/arbitration award	0	154604	-154604.00	-100.00	
	Others					
	Sub-total	0	559	-559.00	-100.00	
	Add/(Less): C.O./Regional Office/PID Expenses					
	Sub-total	0	0			
	Less: Amount transferred to Expenditure Attributable to Construction	0	0			
	Less: Recoverable from Deposit Works	0	0			
	Total carried forward to Statement of Profit & Loss	56936702	73266986	-16330284.00	-22.29	

NHPC LIMITED FARIDABAD

Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2018-19.

Name of unit: Rangit Power Station

RANGIT POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Year ended 31.3.2019

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
NIL					

Summary of Prior Period Adjustments made during Year ended 31.3.2019

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	Income	NIL	NA
	Revenue from Operations		
	Other Income		
	Total Income (A)		
B.	Expense		
	Generationand Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)		
C	ASSETS		
1	NON-CURRENT ASSETS		
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		
f)	Deferred Tax Assets (net)		
f)	Other Non Current Assets		
g)	Non Current Assets - Regulatory Assets		
2	CURRENT ASSETS		
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		
	TOTAL ASSETS (C)		
D	LIABILITIES		
2	NON-CURRENT LIABILITIES		
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		
3	CURRENT LIABILITIES		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
b)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

NHPC LIMITED FARIDABAD

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Annexure-VI

Name of Unit : Rangit Power Station

Reporting of Events Occuring After Balance Sheet Date

S.No	Particulars of the Events	Accounting Entry to be passed after Balance Sheet		Change In Disclosures after Balance Sheet		
		Head of Account	Amount	Note No.	Earlier Disclosure	Revised Disclosure
NIL						

(D Jagdish)
Sr. Manager(Finance)
अ.प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
रंगित नगर, दक्षिण सिक्किम-७३७१३९

(Ashok Kumar Grover)
(General Manager – I/c)
महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

Unit Name : Rangit Power Station

Details of Contingent Liabilities as on 31/03/2019

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 01/04/2018	Addition of claims durng the period on account of new claims/ updation of old claims including Interest	Settlement /Adjustment/ Reduction of claim reduring the period/year	Closing balance of claims as on 31/03/2019	Opening Provision as on 01/04/2018	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31/03/2019		Opening Contingent Liability as on 01/04/2018	Closing Contingent Liability as on 31/03/2019				
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
A.	CAPITAL WORKS																		
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
		The same is for counter claim of Rs. 24.26 crore filed by M/s HCL as against the claim of Rs 21.80 lakh in r/o finalisation of variation in the rate as well as in the quantity in the contract awarded for the construction of coffer dam and slide zone treatment of right bank of dam axis in the year 1999-2000	Hydel Construction Ltd.	Others	242645832	24,26,45,832	-	-	24,26,45,832	-	-	-	-	24,26,45,832	24,26,45,832	-	-	In response to our claim , the party m/s HCL has served a counter claim of Rs. 24.26 crore and appealed for appointment of sole arbitrator, later on denial to appoint arbitrator , M/s HCL challenged the same in Delhi High Court. However the Delhi High Court turn down the claim of the party on dated 09.05.2016.	In response to the verdict of Delhi High Court, the party M/s HCL filed a "Special Leave Petation (CIVIL) No.26886 of 2016 "by challenging the decision of Delhi High court in Hon'b Supreme Court. Presently the case is pending with Hon'ble Supreim Court, New Delhi.
		SUB TOTAL			24,26,45,832	24,26,45,832	0	0	24,26,45,832	0	0	0	0	24,26,45,832	24,26,45,832	0	0		
b)	CASES UNDER ARBITRATION/ADJUDICATION:																		
		Nil	NA	NA	0	-	-	-	-	-	-	-	-	-	-	-	-	NA	NA
		SUB TOTAL	NA	NA	0	-	-	-	-	-	-	-	-	-	-	-	-	NA	NA
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
		Nil	NA	NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		SUB TOTAL	NA	NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		TOTAL- CAPITAL WORKS (A)			24,26,45,832	24,26,45,832	0	0	24,26,45,832	0	0	0	0	24,26,45,832	24,26,45,832	0	0		
B.	LAND COMPENSATION CASES																		
			NA	NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		TOTAL- LAND COMPENSATION CASES (B)			0	-	-	-	-	-	-	-	-	-	-	-	-	NA	NA
C.	DISPUTED TAX MATTERS																		
			NA	NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		TOTAL- Disputed Tax Matters (C)			0	-	-	-	-	-	-	-	-	-	-	-	-	NA	NA
D	OTHER CASES																		
			NA	NA	0	0	0	0	-	-	-	-	-	-	-	-	-	NA	NA
		TOTAL- OTHER CASES (D)			0	0	0	0	-	-	-	-	-	-	-	-	-		
		GRAND TOTAL (A+B+C+D)			242645832	24,26,45,832	0	0	24,26,45,832	0	0	0	0	24,26,45,832	24,26,45,832	0	-		

D Jagdish
Sr. Manager(Fin)

उप-प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
रंगित नगर, दक्षिण सिक्किम-७

Ashok Kumar Grover
General Manager -I/c

महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

NHPC LIMITED FARIDABAD

I. Summary of Contingent Liabilities as on 31/03/2019

(Amount in Rupees)

Sl. No.	Particulars	Claims as on 31/03/2019	Provision against the claims	Contingent liability as on 31/03/2019	Contingent liability as on 31/03/2018	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	24,26,45,832	0	24,26,45,832	24,26,45,832	0	0
B.	Land Compensation cases	0	0	0	0	0	0
C.	Disputed tax matters	0	0	0	0	0	0
D.	Others	0	0	0	0	0	0
	Total	**24,26,45,832**	**0**	**24,26,45,832**	**24,26,45,832**	**0**	**0**

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2019

(Amount in Rupees)

Sl. No.	Category of Agency	Claims as on DD/MM/YYYY (31/03/2019)	Provision against the claims	Contingent liability as on DD/MM/YYYY (31/03/2019)	Contingent liability as on DD/MM/YYYY (31/03/2018)	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0	0
3	CPSEs	0	0	0	0	0	0
4	Others	24,26,45,832	0	24,26,45,832	24,26,45,832	0	0
	TOTAL	**24,26,45,832**	**0**	**24,26,45,832**	**24,26,45,832**	**0**	**0**

NHPC LIMITED FARIDABAD

NAME OF THE UNIT: RANGIT POWER STATION

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2019

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2018	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2019	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1	NIL									
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
	NIL									
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations									
	NIL									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES				NIL					
E	Other Cases- (if any)-specify									
1	NIL									
2										
3										
	SUB TOTAL- OTHER CASES (E)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D)		0	0	0	0	0	0	0	

D Jagdish
Sr. Manager(Fin)

व. प्रबंधक(वित्त)
एन. एच. पी. सी. लि0
रंगित पावर स्टेशन
[illegible]ित नगर, दक्षिण सिक्किम-७

Ashok Kumar Grover
General Manager - I/c

महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

ANNEXURE-VIII

Party wise summary of Transactions and Balances with Related Parties

Location Code: 107
Location Name : Rangit 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 the year ended on 31.03.2019	For the year ended on 31.03.2018	As at 31.03.2019	As at 31.03.2019
1	Services Received by the Company(NHPC)	National Institute of Hydrology	0	1555125		
		.....				
		.....				
	Total		0	1555125	0	0
2	Services Provided by the Company (NHPC)	.....				
		.....				
	Total		0	0	0	0
3	Sale of goods/Inventory by the Company	.....				
		.....				
	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 Governemnt 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 the year ended on 31.03.2019	For the year ended on 31.03.2018	As at 31.03.2019	As at 31.03.2019
1	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL	8804119	10768037	0	45524
		.....				
		.....				
	Total		8804119	10768037	0	45524
2	Purchase of Goods (Consumables, Inventory item like steel, POL,consumable spares etc.)	IOCL	2617652	7040869	0	0
		.....				
	Total		2617652	7040869	0	0
3	Services Received by the Company(NHPC) (Including expenditure on Insurance Premium and balances with Insurance Compnies)	BHEL	0	461923	0	0
		PGCIL	835984	1044940	0	0
		NEW INDIA	0	625516	0	0
		POSOCO	496825	522457	33161	0
		BEREAU OF INDIAN STANDARD	0	52472	0	0
		BALMER LAWRIE	7730	243345	0	0
		BSNL	1566851	1510123	734310	0
		CENTRAL POWER RESEARCH INSTITUTE	902700	0	810900	0
		UNITED INDIA INSURANCE CO LTD	23454	0	0	0
	Total		3833544	4460776	1578371	0
4	Services Provided by the Company (NHPC)	BSNL	128688	240983	0	166462
		STATE BANK OF INDIA	115583	87033	0	14064
	Total		244271	328016	0	180526
5	Sale of goods/Inventory					
	Total		0	0	0	0
6	Sale of Asset/property					
	Total		0	0	0	0
7	Settlement Amount received by the company against Insurance Claim					
	Total		0	0	0	0

NHPC LIMITED FARIDABAD

3. Transactions with State Govt/ State Govt Deptt (Uttar Pradesh, J&K, Manipur, Madhya Pradesh)- ONLY FOR CONSOLIDATED ACCOUNTS

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For the year ended on 31.03.2019	For the year ended on 31.03.2018	As at 31.03.2019	As at 31.03.2018
1	Purchase of Goods (Consumables, Inventory Item like steel, POL,consumable spares etc.)	JKPDC				
		UPPCL				
		.....				
	Total		0	0	0	
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	JKPDC				
		UPPCL				
		.....				
	Total		0	0	0	
3	Services Received by the Company(NHPC)	BSNL				
		PGCIL				
		.....				
	Total		0	0	0	
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/inventory	JKPDC				
		UPPCL				
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

D Jagdish
Sr. Manager(Fin)

NHPC LIMITED FARIDABAD

उ.प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
[illegible] नगर, दक्षिण सिक्किम-७३[illegible]

Annexure-IX

Name of Unit: Rangit Power Station

Provisions made against assets during the period ended on 31/03/2019

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	NA	NA
95-06-01	Bad and doubtful advancesprovided for	NIL	NIL	NIL	NA	NA
95-06-02	Bad and doubtful deposits provided for	NIL	NIL	NIL	NA	NA
95-07-01	Bad and doubtful claims/interest provided	NIL	NIL	NIL	NA	NA
95-07-03	Doubtful Interest Provided for	NIL	NIL	NIL	NA	NA
92-33-03	Provision for obsolescence in stores	3210	NIL	3210	Provision created as per recommendation of committee constituted for review of non moving inventory as on 31.03.2019.	The case has been written off and will be processed for disposal.
92-33-04	Provision for other losses of stores	NIL	NIL	NIL	NA	NA
95-08-01	Shortage in store & spares provided	NIL	NIL	NIL	NA	NA
95-11-01	Provision against diminution in the value of investment	NIL	NIL	NIL	NA	NA
95-12-01	Project expenses provided for	NIL	NIL	NIL	NA	NA
95-13-01	Loss on fixed assets provided for	172116	NIL	172116	Provision created against shortage of assets as per observation of Physical verification report.	Committee constituted for investigatior
95-13-02	Loss on store provided for	NIL	NIL	NIL	NA	NA

NHPC LIMITED FARIDABAD

Annexure: XI

Management's Responsibility Statement for preparation of Director'sResponsibility Statement

This is to certify that the Annual Accounts of **Rangit Power Station** for the financial year 2018-19 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.

(Ashok Kumar Grover)
(General Manager – I/c)

महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

(D Jagdish)
Sr. Manager(Finance)

वरि. प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
जितेत नगर, दक्षिण सिक्किम-७३५१३४

NHPC LIMITED FARIDABAD

Place:
Date:

Annexure-II

Compliance Certificate

We have conducted the audit of annual accounts of **Rangit Power Station. NHPC Limited** for the year ended 31st March 2019 in accordance with the directions/sub-direction issued by the C&AG of India under Section 143(5) of the Companies Act, 2013 and certify that we have complied with all the directions/sub-direction issued to us.

For Lodha & Co.
Chartered Accountants
(Firm Regn No. 301051E)

LODHA & Co. Kolkata Chartered Accountants

H K Verma
Partner
M.No.055104

Date: April, 2019.
Place: Siliguri

NHPC LIMITED FARIDABAD

Annexure: XII

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 Region / Project /Unit / Division: Rangit Power Station

a. We have reviewed financial statements for the period ended 31st March 2019 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 statements 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 statements together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31st March 2019 which are fraudulent, illegal or violative of the Company's Code of Conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the auditors and management

   i. Significant changes in internal control over financial reporting during the period ended 31st March 2019

   ii. Significant changes in accounting policies during the period ended 31st March 2019 and that the same have been disclosed in the notes to the financial statements; 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.

(Ashok Kumar Grover)
(General Manager – I/c)
महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

(D Jagdish)
Sr. Manager(Finance)
व. प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
रंगित नगर, दक्षिण सिक्किम-

NHPC LIMITED FARIDABAD

Place:

Date:

Annexure: XIII

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Rangit Power Station, NHPC Limited for the year 2018-19 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Sl. No.	Directions	Auditors' Reply
1	Whether the company has system in place to process all the accounting transactions through IT systems? If yes, the implications of processing of accounting transactions outside IT systems on the integrity of the accounts along with the financial implications. If any may be stated.	All accounting transactions have been routed through ERP system implemented by NHPC and followed by this power station. No accounting transactions have been recorded outside IT system that creates doubt on integrity of the accounts along with the financial implications.
2	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loans/interest etc. made by a lender to the company due to company's inability to repay the loan? If yes, the financial impact may be stated.	The matter is dealt with at Corporate Office.
3	Whether funds received/receivable for specific schemes from central/state agencies were properly accounted for/utilized as per the terms and conditions? List the case of deviation.	No such amount received from central/ state agencies for any specific scheme.

NHPC LIMITED FARIDABAD

Annexure -XVI

Name of Unit: Rangit Power Station

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31/03/2019

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
1	430328	Appointment of consultant for construction of Multipurpose Auditorium and training centre	93220	02.10.2017	Writeoff proposal for the case has been initiated.
2	430201	Construction of alternate approach road (excluding stone soling wbm and carpeting) to dam site of Rangit Power Station from RD 0 to 330 m	4044936	18.12.2019	Work in progress

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.

D Jagdish
Sr. Manager (Finance)
ढ. प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
त नगर, दक्षिण सिक्किम-७

NHPC LIMITED FARIDABAD

Ashok Kumar Grover
General Manager-(I/c)
महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

Annexure -XVII

Name of Unit : Rangit Power Station

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2019

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	4501XX							
2	450205	BHEL, Kolkata	Purchase of Capital Spare	09-07-2018	427844	382320	45524	Material not received.
3	4503XX							
4	6604XX							
5	6607XX							
6	6608XX							

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

D Jagdish
Sr. Manager(Fin)

ड. प्रबंधक(वित्त)
एन. एच. पी. सी. लि०
रंगित पावर स्टेशन
[illegible] नगर, दक्षिण सिक्किम-७३[illegible]

NHPC LIMITED FARIDABAD

Ashok Kumar Grover
General Manager I/c

महा प्रबंधक (प्रभारी)
एनएचपीसी लिमिटेड, रंगीत पॉवर स्टेशन
NHPC Limited, Rangit Power Station
दक्षिण सिक्किम/S. Sikkim

Annexure X
Rs. in Lakhs

ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2019

Sl. No.		PARTICULARS	
		Part III	
1		**Payment to Central Exchequer(Rs. in lakhs) (Actual on cash Basis)**	0.00
	a	Interest on Central Government Loans	0.00
	b	Dividend on Central Government Equity	0.00
	c	Central Sales Tax	0.00
	d	Excise Duty / CENVAT	0.00
	e	Service Tax	0.00
	f	Custom Duty	0.00
	g	Corporate Tax (incl. Fringe Benefit Tax)	0.59
	h	Dividend tax	1.30
	i	CGST	22.03
	j	IGST	0.07
	k	CGST - RCM	26.96
	l	IGST - RCM	0.00
	m	Other Taxes & Duties	
	n	Non-Tax Revenue	
2		**Payment to State Exchequer(Rs. in lakhs) (Actual on cash Basis)**	0.00
	a	Interest on State Government Loans	0.00
	b	Dividend on State Government Equity	0.00
	c	State Sales Tax / State VAT	0.00
	d	State Excise duty	5.50
	e	Other Taxes & Duties	0.59
	f	GST(SGST)	22.03
	g	GST(SGST - RCM)	0.00
	h	Non-Tax Revenue	0.00
3		**Expenditure on Research & Development**	0.66
4		**Rent/Royalty/Cess Paid**	
5		**Grant Detail**	
		Purpose of Grant	NIL
		Source of Grant	
		Revenue or Capital	
		Amount Received	
		Expenditure during the year	
		Balance at the end of the year	
		Subsidy Detail	
		Purpose of subsidy/Grant	
		Source of subsidy	NIL
		Product / Service subsidy	
		Cash subsidy	
		Interest subsidy	
		Other subsidies	
		Amount Received/Receivable	0.00
		Cumulative	
6		**Indirect Taxes Paid to Local Authorities (Actual on cash basis)**	

NHPC LIMITED
FARIDABAD

Sl. No.	PARTICULARS	
	Part V	
	Salary & Wages	
	TOTAL SALARY, WAGES, ALLOWANCES, PERKS, PRP, SUPERANNUATION BENEFITS & ANY OTHER BENEFITS/EMPLOYEE EXPENSES	**3114.99**
	Less: Transferred to other accounts like capitalization of salary, wages etc.	**0.00**
	Charged to P&L account	**3114.99**
1	**Break-up of salaries, wages and benefits - Charged to P&L A/c (Rs. In lakhs)**	
	a Managerial/Executives (IDA)	
	(i) Basic/ D.A	929.21
	(ii) HRA,Cost of leased accommodation	46.48
	(iii) Other Perqs. & Allowances including the allowances kept outside the 50% ceiling (other pay revisions)/35% ceiling (2017 pay revision)	384.55
	(iv) Performance Related Pay (PRP)	264.32
	(v) Superannuation Benefits	165.21
	Total - a(i) to (v)	**1789.77**
	b Non-Unionized Supervisor (IDA)	
	(i) Basic/ D.A	15.16
	(ii) HRA,Cost of leased accommodation	0.62
	(iii) Other Perqs. & Allowances including the allowances kept outside the 50% ceiling (other pay revisions)/35% ceiling (2017 pay revision)	10.46
	(iv) Performance Related Pay (PRP)	6.38
	(v) Superannuation Benefits	4.27
	Total - b(i) to (v)	**36.89**
	c Unionized Supervisor (IDA)	
	(i) Basic/ D.A	
	(ii) HRA,Cost of leased accommodation	
	(iii) Other Perqs. & Allowances including the allowances kept outside the 50% ceiling (other pay revisions)/35% ceiling (2017 pay revision)	NIL
	(iv) Performance Related Pay (PRP)	
	(v) Superannuation Benefits	
	Total - c(i) to (v)	
	d Worker (IDA)	
	(i) Basic/ D.A	535.47
	(ii) HRA,Cost of leased accommodation	6.67
	(iii) Other Perqs. & Allowances including the allowances kept outside the 50% ceiling (other pay revisions)/35% ceiling (2017 pay revision)	425.84
	(iv) Performance Related Pay (PRP)/PLGI/Performance based awards	121.59
	(v) Superannuation Benefits	198.76
	Total - d(i) to (v)	**1288.33**

NHPC LIMITED FARIDABAD

Sl. No.		PARTICULARS	
	e	**Managerial/Executives (CDA)**	
	(i)	Basic/ D.A	
	(ii)	HRA,Cost of leased accommodation	
	(iii)	Other perks. & Allowances	
	(iv)	Superannuation Benefits	
		Total - e(i) to (iv)	
	f	**Non-Unionized Supervisor (CDA)**	
	(i)	Basic/ D.A	
	(ii)	HRA,Cost of leased accommodation	
	(iii)	Other perks. & Allowances	
	(iv)	Superannuation Benefits	NIL
		Total - f(i) to (iv)	
	g	**Unionized Supervisor (CDA)**	
	(i)	Basic/ D.A	
	(ii)	HRA,Cost of leased accommodation	
	(iii)	Other perks. & Allowances	
	(iv)	Superannuation Benefits	
		Total - g(i) to (iv)	
	h	**Workmen (CDA)**	
	(i)	Basic/ D.A	
	(ii)	HRA,Cost of leased accommodation	
	(iii)	Other perks. & Allowances	
	(iv)	Superannuation Benefits	
		Total - h(i) to (iv)	3114.99
		TOTAL SALARIES, WAGES AND BENEFITS (a to h) ***	
	***Not e	**This amount should tally with 'Employees Remuneration & Benefits' appearing in P&L A/c duly Audited.**	
		PART VI	0
1		**Total Casual / Daily Rated Workers**	262
2		**Total Contract Workers/ Employees**	
3		**Amount spent on payment under VRS**	
	a	**Executives**	
	i)	Notice Pay	
	ii)	Ex-gratia Payment	
	b	**Supervisors**	NIL
	i)	Notice Pay	
	ii)	Ex-gratia Payment	
	c	**Workers**	
	i)	Notice Pay	
	ii)	Ex-gratia Payment	
		Total	
	i)	Notice Pay - a(i)+b(i)+c(i)	
	ii)	Ex-Gratia Payment - a(ii)+b(ii)+c(ii)	
4		**No. of Employees on Leased Accommodations**	12
		Managerial/Executives	0
		Supervisors (unionized)	0
		Supervisors (Non-unionized)	0
		Workers	
5		**SOCIAL OVERHEADS**	
		Accomodation	117
		Employees Eligible for accommodation in township (nos.)	422
		Houses constructed upto the year (nos.)	0
		Houses under construction (nos.)	109
		Housing facility provided to no. of employees	571.85
		Capital Cost of Township	178.99
		Township Maintenance & Administrative Expenditure	13.83
		Depreciation for the year on Township	0
		Interest on Capital (Township)	9.09
		Expenditure on Company leased accomodation	11.35
		Rent & Other Receipts	
		Medical	

NHPC LIMITED FARIDABAD

Sl. No.		PARTICULARS	
		Hospital & Medical facilities:	
		a) Expenditure on Outdoor Medical Reimbursement facilities	34.99
		b) Expenditure on Indoor Medical Reimbursement facilities	37.16
		c) Expenditure on Medicine Purchase for Hospital	12.54
		d) Expenditure on R&M of Project Hospital	27.74
		e) Premium on Health Insurance (if any)	0
		Educational	
		Expenditure on schools, educational institutions including reimbursement	303.12
		Others	
		Canteen	0
		Transport including conveyance reimbursement	0
		Uniforms	0
		Recreation facilities	0
6		**Level wise break up of salary of 'EXECUTIVES (CDA)'**	
	a	**E0**	
	b	**E1**	
	c	**E2 & E2A**	
	d	**E3**	
	e	**E4**	NIL
	f	**E5**	
	g	**E6**	
	h	**E7**	
	i	**E8**	
	j	**E9**	
	k	**Board Level Executives**	
	l	**Functional Directors**	
		Total - 6(a) to 6(l)	0
7		**Level wise break up of salary of 'EXECUTIVES (IDA)'**	
	a	**E0**	214.11
	b	**E1**	63.00
	c	**E2 & E2A**	136.70
	d	**E3**	68.07
	e	**E4**	159.22
	f	**E5**	276.92
	g	**E6**	51.14
	h	**E7**	34.62
	i	**E8**	0
	j	**E9**	0
	k	**Board Level Executives**	0
	l	**Functional Directors**	1003.78
		Total - 7(a) to 7(l)	
8		**Payment of incentive to Employees (Actual on Cash basis)**	264.32
		PRP to Executives	6.38
		PRP to Supervisors	0
		Payment of Productivity linked group incentive to Supervisor	121.59
		Payment of Productivity linked group incentive to workmen	
		Payment of companies Overall Performance Reward to Workmen	
9	a	**Amount of outstanding dues, if any, as on 31.03.2019 - (Rs. in lakhs)**	0
		i) Salaries & Wages	0
		ii) Statutory dues	0
		iii) Others	0
		Total outstanding dues	
	b	**Outstanding dues settled during the F.Y. 2018-19 (Rs. in lakhs)**	0
		i) Salaries & Wages	0
		ii) Statutory dues	0
		iii) Others	0
		Total outstanding dues	
10	1	**Total procurement during the year**	143.3
	2	**Annual procurement from Micro and Small Enterprises (MSEs)**	104.71
	3	**Annual procurement from MSEs owned by SC/ST Enterpreneurs**	NIL
11		**No. of workshop / seminars / training organised to sensitise on gender issues**	1
12		**Total numbers of Safai Karmacharis**	0
		Numbers of Safai Karmacharis (SC)	0
		Numbers of Safai Karmacharis (ST)	0
		Numbers of Safai Karmacharis (OBC)	0
		No. of Employees covered under New Pension Scheme	0

NHPC LIMITED FARIDABAD

Sl. No.		PARTICULARS						
		SFR						0
1		No. of employees other than casual						0
2		Emoluments paid to these employees						Bonus Act - N.A.
3		Bonus percentage as percentage of pay						0
4		Percentage of other incentive payments (e.g. production incentive) as percentage of pay						0
5		Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.)						0
6		Voluntary Retirement Scheme (YES or NO)						0
		i) Funding agency						0
		ii) Amount received from agency						0
		iii) Expenditure incurred						0
		iv) Reduction in Man power during the year						0
		v) Further recruitments made during the year						
7		Research and Development						0
		i) Total expenditure on Research and Development						0
		ii) New product or process on which patents obtained						
8		Non-performing Assets						0
		i) Value of NPA identified during the year						0
		ii) Total value of NPA						0
		Borrowings by the Companies in foreign markets						0
		Failure to repay Government loans--Loan Overdue						0
		Loans written off						0
		Total Inter Corporate Loans						0
		Inter Corporate Loans due						
9		Details of moratorium granted:-						0
		Amount						0
		Period						NIL
		Remarks						0
10		Foreign exchange spent						
10A		Township details:						0
		i) Township maintenance						0
		ii) Township depreciation						0
		iii) Interest on capital outlay						0
		Total						0
		iv) Less Rent						0
		v) Net						0
		Housing facilities provided to No. of employees						0
		Social overheads (others)						
11		Details of Surplus, Obsolete and Non-Moving items of stores & spares, raw material, finished goods lying unused - Giving age-wage break-up (as on 31.03.2019) - Please attached Annexure.						
		Years	0-1	1-2	2-3	3-4	4-5	Above 5 Yrs.
	a	Surplus						
		Amount						
		Period (age-wise break up)						
	b	Obsolete						
		Amount						
		Period (age-wise break up)						
	c	Non-moving						
		Amount	35.92	32.79	121.04	21.12	3.14	29.13
		Period (age-wise break up)						
12		Per capita expenditure on township Residential estate, Medical, Transport etc. for the benefit of employees						2

NHPC LIMITED FARIDABAD

Sl. No.		PARTICULARS	
13		Contribution to National Ex-chequer	
(i)		Direct Taxes	0
		Corporate Tax	0
		Dividend Taxes	0
(ii)		Central Excise Duty & Service Tax	0
(iii)		Customs	0
(iv)		Dividend	0
(v)		Others	
14		CORPORATE SOCIAL RESPONSIBILITY (CSR)*	
		Average Net Profit (PBT) made by CPSE in the 3 immediate preceding Financial Years	
		Amount 2% of average Net Profit by CPSEs in the 3 immediate preceding Financial Years	
		Carried forward CSR fund from previous year 2018-19	59.9
		Amount allocated for CSR during 2018-19	59.9
		Total	19.43
		Actual CSR expenditure incurred by CPSE during 2018-19	40.47
		Unspent amount of CSR as on 31.03.2019	
Activity wise CSR expenditure (2018-19)			
	Sectors		
1	Eradicating Hunger and Poverty, Health Care and Sanitation		5.44
2	Education and Skill Development		4.46
3	Empowerment of Women and other Economically Backward Sections		0
4	Environmental Sustainability		9.53
5	Art & Culture		0
6	Armed Forces welfare		0
7	Sports		0
8	Contribution to funds setup by Central Government		0
9	Contribution to Technology Incubators		0
10	Rural Development		0
11	Slum Area Development		0
	Total CSR expenditure		19.43
15		LAND MANAGEMENT	
		Total Area in Sq Meters.	1411340
		Area for which legal documents are in favour of the CPSE	1410440
		Area for which legal documents are not in favour of the CPSE	900
		Action Taken by PSUs to get title of the remaining land	
		Area under encrochment	0
		Area under litigation	0
		No. of years since when the matter is under ligitation District Court	0
		No. of years since when the matter is under ligitation High Court	0
		No. of years since when the matter is under ligitation Supreme Court	0
16		EMPLOYMENT GENERATION (NO. OF EMPLOYEES)	
	Technical:	Opening Balance- Persons in Position	117
	Technical:	Addition	10
	Technical:	Reduction	21
	Technical:	Closing Balance	106
	Non-Technical	Opening Balance	13
	Non-Technical	Addition	1
	Non-Technical	Reduction	3
	Non-Technical	Closing balance	11
17		DATA ON CONSULTANTS	
		No. of Consultants	1
		Expenditure on Consultants including incidentals	0
		Professional Fees	0.3
18		ABSORPTION OF TECHNOLOGY TRANSFERRED (TOT)	
		Subsisting No. of TOT Agreements	0
		Targets (%age)	0
		Achievements (%age)	0
		Value of Imports of Capital Goods even while Transfer of Technology is Implemented	0
19		CASES IN LITIGATION INCLUDING ARBITRATION	
		No. of Cases	0
		Value under Litigation/ Arbitration	0
		Legal fees paid during the year	0
20		E-AUCTION	
		Number	2
		Value	2.18

NHPC LIMITED FARIDABAD

Sl. No.	PARTICULARS	
	Reverse E-Auction	0
	Value	0
21	**Contingent Liabilities and Commitments**	
	Contingent Liabilities	
	Claims against company not acknowledged as debt	0
	Guarantees excluding financial guarantees	0
	Others	2426.46
	Total Contingent Liabilities	
	Commitments	141.53
	PART VII	
	Miscellaneous Information	
	Skill / Trade training facilities of CPSEs	
	Whether Skill Training facilities in CPSE is existing?	No
	If yes, areas of skill training	NA
	Whether Skill Training being imparted to	Own Employees
	Whether spare capacity is available in with CPSE to impart Skill Training to outsiders?	No
	If yes, the areas of Skill in which training can be in imparted.	NA
	Details of Skill training imparted during 2018-19.	
	Contribution of CPSEs in developing skill training institutes	NIL
	Number of unemployed youth trained	NIL
	number of people given placement after training	
	VII Swachhta Elements, 2018	
	Swachhta Elements	
	a) Total amount of CSR funds spent during the last four years on activities relating to Swachh Bharat Mission excluding contribution to Swachh Bharat Kosh & Clean Ganga fund. (Rs. in laks)	55.03
	b)Total amount contributed to Swachh Bharat Kosh during the last four years (Rs. in laks)	NIL
	c)Total amount contributed to Clean Ganga fund during the last four years (Rs. in laks)	NIL
	Number of Villages made ODF during the last four years (in number)	NIL
	Number of schools adopted by CPSEs for Swachh Bharat Mission (in number)	NIL
	a.) Total number of toilets built by the CPSEs during the last four years (school & other places). (in number)	30
	b.)Number of toilets built for Divyang out of (a) above	NIL
	Number of waste treatment plants/RO facility provided by CPSEs (in number)	NIL
	Number of waste treatment plants/paper recycling plants installed by the CPSEs during the last four years (in number)	NIL
	Number of historical monuments/tourist sites adopted for maintenance & cleanliness (in number)	NIL

NHPC LIMITED FARIDABAD

LAND DETAILS

Sr. No.	Items	As on 31.03.2019
23.1	**Location of the Land/Address**	
	23.1.1 State *	SIKKIM
	23.1.2 District *	SOUTH SIKKIM
	23.1.3 City/Township/Village *	RANGIT NAGAR
	23.1.4 Municipal Area/ Notified Area/Ward *	RANGIT NAGAR(HINDAM)
	23.1.5 Plot/House No.	
	23.1.6 Pin Code	737111
23.2	**Land Area (in Sq. Meter) #**	
	23.2.1 Total Area *	1411340
	23.2.2 Built up Area *	44665
	23.2.3 Circulation Area	
	23.2.4 Area proposed to be used up during next five years	1200
	23.2.5 Encroachment Area, if any	0
	23.2.6 Balance Area	1365475
23.3	**Land Status**	
	Free hold	FREEHOLD
	Leased	NIL
23.4	**Land Use classification Area**	
	Commercial	COMMERCIAL
	Residential	RESIDENTIAL
	Forest	
	Non-Agricultural	
	Barren	
	Pastures	
	Cultivable	
	Others	
23.5	**Year of review of land use classification (MANDATORY)**	
23.6	**Land Management**	
	Total Area	1411340
	Area for which land document in favour of Company	1410440
	Area for which land document not in favour of Company	900
	Action taken by Company to get title of remaining land	
	Area under encrochment	0
	Area under litigation	0
	No. of year since when the matter is under litigation in District Court	NA
	No. of year since when the matter is under litigation in High Court	NA
	No. of year since when the matter is under litigation in Supreme Court	NA

Note: - Details are to be given seperately for each piece of land holding by a CPSE.
*** Mandatory**
 # Total of 23.2.2 to 23.2.6 should be equal to 23.2.1

NHPC LIMITED FARIDABAD

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State-wise Fixed Assets and Employment as on 31.03.2019

PART IV

Sl. No.	STATE / UT in which located	State Code	Gross Value of Fixed Assets (including Intangible Asset, Capital Work in Progress, Intangible Assets under development) (Rs. in Lakhs)	Number of Employees
1	Andhra Pradesh	1		
2	Arunachal Pradesh	29		
3	Assam	2		
4	Bihar	3		
5	Chhattisgarh	36		
6	Goa	26		
7	Gujarat	4		
8	Haryana	5		
9	Himachal Pradesh	6		
10	Jammu & Kashmir	7		
11	Jharkhand	34		
12	Karnataka	8		
13	Kerala	9		
14	Madhya Pradesh	10		
15	Maharashtra	11		
16	Manipur	12		
17	Meghalaya	13		
18	Mizoram	30		
19	Nagaland	14		
20	Orissa	15		
21	Punjab	16		
22	Rajasthan	17		
23	Sikkim	18	52,021.33	379 Employees (117 - Permanent, 262 - Contract)
24	Tamil Nadu	19		
25	Telangana	37		
26	Tripura	20		
27	Uttar Pradesh	21		
28	Uttrakhand	35		
29	West Bengal	22		
30	Andaman & Nicobar Islands	23		
31	Chandigarh	24		
32	Dadra & Nagar Haveli	31		
33	Daman and Diu	32		
34	Delhi	25		
35	Lakshadweep	33		
36	Pondicherry	27		
37	Others & Unallocated	28		
	Total		52,021.33	-

Note: The number of employees should include casual labours which should be eqaul to total number of employees.The number of contract workers will be shown separately .

NHPC LIMITED FARIDABAD

Created: Apr 30, 2019 4:30:20
Amount in INR

NHPC Limited
(A Govt. Of India Enterprise)

Unit: RANGIT POWER STATION
Address: NHPC LTD,RANGIT POWER STATION,RANGIT NAGAR,SOUTH SIKKIM -737 111
Year : 2018
From Period: April 2018
To Period: March 2019

TRIAL BALANCE

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
140101	FUNDS FROM CORPORATE OFFICE		2,109,010,003				2,109,010,003
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			159,365,699	244,636,429		85,270,730
150102	CHEQUE PAID ACCOUNT				115,047,363		115,047,363
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			1,300,058,844	71,510,847	1,228,547,997	
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			31,113	92,086,657		92,055,544
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			5,612,676	294,747,852		289,135,176
150120	CHEQUE COLLECTED ACCOUNT			1,922,158		1,922,158	
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET			27,582	1,104,061		1,076,479
151101	DEBIT/CREDIT ADVICES-L.O.MUMBAI				401,625		401,625
151301	DEBIT/CREDIT ADVICES-REGION-SILLIGURI			17,951	29,835,461		29,817,510
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			11,895		11,895	
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			6,000	4,556	1,444	
152601	DEBIT/CREDIT ADVICES-URI STAGE-I POWER STATION			8,506		8,506	
152801	DEBIT/CREDIT ADVICES-CHAMERA-II POWER STATION				1,574		1,574
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			261,145	34,397	226,748	
153001	DEBIT/CREDIT ADVICES-DHAULIGANGA-I POWER STATION			4,784	216	4,568	
153101	DEBIT/CREDIT ADVICES-TEESTA-V-POWER STATION			570	4,802,291		4,801,721
153201	DEBIT/CREDIT ADVICES-PARBATI-II PROJECT				7,711		7,711
153701	DEBIT/CREDIT ADVICES-URI-II PROJECT			5,359	75,000		69,641
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			80,232		80,232	
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			91,062		91,062	
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION				781		781
154501	DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT			931		931	
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT				24,000		24,000
310101	EARNEST MONEY DEPOSIT		1,224,200	1,460,200	631,000		395,000
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY				312,737		312,737
310305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY			36,778	36,778		

NHPC LIMITED FARIDABAD

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ANNEX-X

एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited
(A Government of India Enterprise)

फोन/Phone :

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

दिनांक/Date 29.04.2014

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

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

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

Sir,

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

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

Contd.2

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद, हरियाणा–121 003 (भारत)
Regd. Office : NHPC Office Complex, Sector-33, Faridabad, Haryana-121 003 (INDIA)
Website : www.nhpcindia.com; E-mail : webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2278421

840

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

Kindly acknowledge receipt.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

29/4/14

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

NHPC LIMITED
FARIDABAD

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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 2014-15) of filing fee for Tariff Petition regarding approval of generation tariff of **Rangit Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Rangit / 3 units
(b)	Capacity in MW	60 MW (3 x 20 MW)
(c)	Date of commercial operation	15.02.2000
(d)	Period for which fee paid	01.04.2014 to 31.03.2015
(e)	Amount of fee paid	₹ 2,64,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN814118286782
(b)	Date of remittance	28.04.2014
(c)	Amount remitted	₹ 2,64,000 /-

Note : 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 29/4/14

NHPC LIMITED FARIDABAD

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एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited
(A Government of India Enterprise)

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2015/1157 दिनांक/Date : 28.04.2015

28 APR 2015

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

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

Sir,

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

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

Contd.2

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website: www.nhpcindia.com; E-mail : webmaster@nhpc.nic.in; Fax : 0129-2277943; EPABX No. 0129-2588110/2588500

NHPC FARIDABAD

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

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

28/4/15

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

O/C

Form-I 345

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 2015-16) of filing fee for Tariff Petition regarding approval of generation tariff of **Rangit Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	232/GT/2014
5	Details of generation assets	
(a)	generating station/units	Rangit / 3 units
(b)	Capacity in MW	60 MW (3 x 20 MW)
(c)	Date of commercial operation	15.02.2000
(d)	Period for which fee paid	01.04.2015 to 31.03.2016
(e)	Amount of fee paid	₹ 2,64,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN215117557440
(b)	Date of remittance	27.04.2014
(c)	Amount remitted	₹ 2,64,000 /-

Note : 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

NHPC LIMITED FARIDABAD

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

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2016/1048

29.04.2016

के. वि. विनियामक आयोग
29 APR 2016
प्राप्त हुआ

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

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

Sir,

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

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

Contd.2/.....

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

NHPC FARIDABAD

(52)

एनएचपीसी NHPC

स्वच्छ भारत
एक कदम स्वच्छता की ओर

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

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

29/4/16

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

O/C 29/4/16

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	NHPC LIMITED
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2016-17) of filing fee for Tariff Petition regarding approval of generation tariff of **Rangit Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	232/GT/2014
5	Details of generation assets	
(a)	generating station/units	Rangit / 3 units
(b)	Capacity in MW	60 MW (3 x 20 MW)
(c)	Date of commercial operation	15.02.2000
(d)	Period for which fee paid	01.04.2016 to 31.03.2017
(e)	Amount of fee paid	₹ 2,64,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN316119888209
(b)	Date of remittance	28.04.2016
(c)	Amount remitted	₹ 2,64,000 /-

Note : 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 29/4/16

NHPC LIMITED FARIDABAD

8648

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

एक कदम स्वच्छता की ओर

फोन/Phone :

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

दिनांक/Date : 28.04.2017

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

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

Sir,

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

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

Encl.: As above.

Thanking you,

Yours sincerely,

28/4/17

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

NHPC LIMITED FARIDABAD

O/C

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

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Annexure-I

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

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

Note:

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

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

NHPC LIMITED FARIDABAD

Annexure-II

I. Amount based on actual COD of units - Parbati-III Power Station

Sl No.	Financial Year	Amount		
1	FY 2013-14	28,208		
2	FY 2014-15	21,84,570		
3	FY 2015-16	22,88,000		
4	FY 2016-17	22,88,000		
Total		**67,88,778**	**(A)**	

II. Amount already paid to CERC - Parbati-III Power Station

Sl No.	Financial Year	Amount	UTR No.	Date
1	FY 2013-14	16,67,419	SBINH13087359587	28.03.2013
2	FY 2014-15	22,88,000	SBIN814118286640	28.04.2014
3	FY 2015-16	22,88,000	SBIN215117557088	28.04.2015
4	FY 2016-17	22,88,000	SBIN316119888222	29.04.2016
Total		**85,31,419**	**(B)**	

III. Difference (A-B) **-17,42,641**

NHPC LIMITED FARIDABAD

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Annexure-III

I. Amount based on actual COD of units - TLDP-IV Power Station

Sl No.	Units	Capacity (MW)	COD	Upto	No. of days (2015-16)	No. of days (2016-17)	Filing Fee @ ₹ 4400/MW
1	Unit#1	40	11.03.2016	31.03.2017	21	365	1,86,098
2	Unit#2	40	31.03.2016	31.03.2017	1	365	1,76,481
3	Unit#3	40	17.07.2016	31.03.2017		258	1,24,405
4	Unit#4	40	19.08.2016	31.03.2017		225	1,08,493
Total (Amount in ₹)							5,95,478

II. Amount already remitted in CERC alongwith petition No. 107/GT/2016 (UTR No. SBIN816180083064) 5,83,423

III. Balance amount to be paid to CERC 12,055

NHPC LIMITED FARIDABAD

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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 **Rangit Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	232/GT/2014
5	Details of generation assets	
(a)	generating station/units	Rangit / 3 units
(b)	Capacity in MW	60 MW (3 x 20 MW)
(c)	Date of commercial operation	15.02.2000
(d)	Period for which fee paid	01.04.2017 to 31.03.2018
(e)	Amount of fee paid	₹ 2,64,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN317115658067
(b)	Date of remittance	25.04.2017
(c)	Amount remitted	₹ 2,64,000 /-

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

28/4/17

Signature of the authorized signatory with date

NHPC LIMITED FARIDABAD

853

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

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

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

दिनांक/Date : 27.04.2018

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

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

Sir,

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

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

Encl.: As above.

Thanking you,

Yours sincerely,

27/4/18

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

o/c

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

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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)

NHPC LIMITED FARIDABAD

Annexure 2

Calculation of Tariff Filing Fee of Kishanganga HEP for 2018-19

Sr. No.	Description	Amount
1	Tariff Filing Fee	1452000
2	Petition Fee Paid in 2017-18 alongwith the Tariff Petition dated 18.01.2018	201600
	Net Fee to be Paid	1250400

NHPC LIMITED
FARIDABAD

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 **Rangit Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	232/GT/2014
5	Details of generation assets	
(a)	generating station/units	Rangit / 3 units
(b)	Capacity in MW	60 MW (3 x 20 MW)
(c)	Date of commercial operation	15.02.2000
(d)	Period for which fee paid	01.04.2018 to 31.03.2019
(e)	Amount of fee paid	₹ 2,64,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN718116392141
(b)	Date of remittance	26.04.2018
(c)	Amount remitted	₹ 2,64,000 /-

Note : 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 27/4/18

NHPC LIMITED FARIDABAD

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एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)
फोन/Phone :
दिनांक/Date : 29.04.2019

एक कदम स्वच्छता की ओर

संदर्भ सं./Ref. No. NH/Comml/Tariff/357/2019/318

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

Sub.: Payment of yearly installment of petition filing fee for FY 2019-20 in respect of 20 power stations of NHPC Limited - Reg.

Sir,

We are in the process of filing tariff petitions for our 20 power stations for the period 2019-24 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2019-20** works out to **₹2,37,82,398/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) as per the details enclosed at **Annexure-I**. We had remitted filing fee in respect of our Kishanganga HEP for the full year during FY2018-19 in petition no. 43/GT/2018. As the COD of units were declared on 18.05.2018 (unit#1) & 24.05.2018 (unit#2&3) only, the excess filing fee paid for the previous year has been adjusted in the filing fee for the FY 2019-20 (details enclosed at **Annexure-II)**.

The total filing fee of **₹2,37,82,398/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) has been remitted in CERC account (A/c no. **520143000000051,** Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN219116877156** on 26.04.2019. 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,

29/4/19

(A K Pandey)
General Manager Comml.)
Telefax No.0129-2256558

Annexure-I

Details of filing fee 2019-20

Amount in ₹

Sl No.	Power Station	Installed capacity (MW)	Filing Fee @ 4400/MW
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	22,88,000
19	TLDP-IV	160	7,04,000
20	Kishanganga*	330	12,49,118
Total			**2,37,82,398**

* Refer Annexure-II

NHPC LIMITED FARIDABAD

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Annexure-II

Details of actual filing fee for Kishanganga HEP (330MW) for 2018-19

Sl No.	Particulars	COD	No of days	Capacity	Amount
1	Unit#1	18.05.2018	318	110	4,21,676.71
2	Unit#2	24.05.2018	312	110	4,13,720.55
3	Unit#3	24.05.2018	312	110	4,13,720.55
Total					12,49,117.81

Say,	12,49,118	(A)
Fee already paid earlier with petition no. 43/GT/2018	14,52,000	(B)
Excess fee paid (to be adjusted)	**2,02,882**	(C) = (B-A)
Fee for 2019-20 @ 4400/MW for 330MW	14,52,000	(D)
Net Fee to be paid for FY 2019-20	**12,49,118**	(E) = (D)-(C)

NHPC LIMITED FARIDABAD

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 2019-20) of filing fee for Tariff Petition regarding approval of generation tariff of **Rangit Power Station** for the period 01.04.2019 to 31.03.2024.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Rangit / 3 units
(b)	Capacity in MW	60 MW (3 x 20 MW)
(c)	Date of commercial operation	15.02.2000
(d)	Period for which fee paid	01.04.2019 to 31.03.2020
(e)	Amount of fee paid	₹ 2,64,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN219116877156
(b)	Date of remittance	26.04.2019
(c)	Amount remitted	₹ 2,64,000 /-

Note : 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

NHPC LIMITED FARIDABAD

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ANNEX-XI

Check List - HYDRO GENERATING STATIONS

(Rangit power Station)

Ref: - CERC order dtd. 06. 05. 2016 in Petition no. 8 / SM / 2016.

Sl.No.	Particulars	Yes/No/NA	Page No./ Remarks
Procedural			
1.	Whether the petition is posted on website? (a) If yes, details submitted	Yes	
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	868
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		Publication of notice of Tariff petition in newspapers is under process. Proof of publication will be submitted in due course.
CAPITAL COST			
4.	Whether unit-wise break-up of capital cost submitted	NA	
5.	Whether Board Approval of Capital Cost /Revised Capital Cost submitted	NA	
6	Whether report of DIA on the vetting of capital cost submitted	NA	
7	Whether approval of capital cost/RCE by competent authority (MOP/CCEA/CEA) submitted	NA	
8	Whether break-up of common facilities in respective units in the original	NA	

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NHPC LIMITED FARIDABAD

	project estimate submitted		
9	Whether Audited Financial Statement as on 31st March of each year of the tariff period with all schedules as on COD of the units submitted	Yes	273 to 839
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	119 & 177
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	119 & 177
12	Whether the details of duty drawback/exemption availed, if any, submitted	NA	
13	Whether details of Infirm power as on COD submitted	NA	
14	Whether details of Local Area Development Expenses (LADA) along with related government notification, if any, submitted	NA	
Time Overrun			
16	Whether time overrun is involved in the commercial operation of the generating station. (a) If yes, the reasons/justification for time overrun, if submitted (b) Whether documents in support of time overrun is enclosed	NA	

NHPC LIMITED FARIDABAD

17	Whether report of the Standing Committee appointed by GOI with respect to time and cost over-run enclosed	NA	
18	Whether the DIA report on time and cost over-run submitted	NA	
Interest During Construction (IDC)			
19	Detailed calculation of FERV claimed, if submitted	NA	
20	Whether soft copy in formula based 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	NA	
21	Whether procedure and calculation of apportionment of unit wise IDC submitted	NA	
Return on Equity (ROE)			
22	Whether the details of the actual deployment of loan and equity submitted	Yes	53 & 134
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	-	

NHPC LIMITED FARIDABAD

Additional Capital Expenditure			
24	Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including; (i) Justification for incurring projected additional capital expenditure (ii) Provision of regulation under which claimed (iii) De-capitalization value of old asset in case assets claimed under replacement (iv) Claims that do not include expenditure on minor assets and tools and tackles (v) Approval of additional capital expenditure by Board of Directors of Petitioner (vi) Documentary evidence like test results carried out by Independent Agency/OEM or Technical Committee in case of claims under Regulation 14(3)(vii) and (viii) for efficient operation	 Yes Yes Yes Yes Yes NA	 56 to 73 & 137 to 156 75 to 86 & 158 to 160 264 to 272 (Board Approval for projected additional capitalization during 2019-24)
25	Whether additional capital expenditure is within the original scope of work and if so details given?	Yes	
26	Whether additional capital expenditure claimed is within or beyond the cut-off date. If so, whether relevant provisions of the Regulations mentioned	Yes	Relevant Regulation mentioned in Form-9A (56 to 73 & 137 to 156).
27	Whether relaxation in cut-off date claimed. If so, whether detailed	NA	

NHPC LIMITED FARIDABAD

	reasons/justifications submitted		
Interest on Loan			
28	Whether loan agreement submitted	NA	
29	Whether documents relating to interest rate reset from the first drawl submitted	NA	
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	NA	All actual loans have been repaid.
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 normative loan submitted	Yes	111 & 169
Depreciation			
37	Whether justification for claiming the working capital margin as per Form-5A submitted	NA	
38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	NA	Power Station has already completed 12 years of Commercial Operation
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	109 & 167

NHPC LIMITED FARIDABAD

Interest on Working Capital			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	112 & 170
General			
41	Whether editable soft copy of all Forms and calculations submitted	Yes	Uploaded in E-Filing portal
42	Whether cost audit report for the last three financial years submitted	NA	
43	Whether DPR submitted	NA	
44	Whether liability flow statement as per Form -16 submitted	Yes	119 & 177
45	Whether relaxation for NAPAF and Design Energy claimed. If so, whether reasons/justification along with documentary submitted	NA	
O&M Expenses			
46	Whether Income Tax liability and deferred tax liability is computed as per amended Tariff Regulation 2014-19?	NA	
47	Whether O&M Expenses claimed as per Regulations? If not, whether relaxation claimed	Yes	179
48	In case relaxation claimed, whether details submitted	NA	

NHPC LIMITED FARIDABAD

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Speed Post (Rangit Power Station)

2452

The Chairman & Managing Director,
West Bengal State Electricity
Distribution Company Ltd,
Vidyut Bhawan (8th Floor)
Block-DJ, Sector-II, Salt Lake,
Kolkata – 700 091 (West Bengal)

EH666712144IN

2453

The Chairman,
Damodar Valley Corporation,
DVC Towers, VIP Road,
Kolkata – 700 054 (West Bengal).

EH666712158IN

2454

The Managing Director,
Jharkhand Bijli Vitran Nigam Ltd.
(Formerly Jharkhand State
Electricity Board)
H.E.C. Dhruwa, Ranchi,
Jharkhand - 834 002

EH666712161IN

2455

The Managing Director,
North Bihar Power Distribution
Company Ltd.,
Vidyut Bhawan, Bailey Road,
Patna – 800 001 (Bihar).

EH666712175IN

2456

The Managing Director,
South Bihar Power Distribution
Company Ltd.,
Vidyut Bhawan, Bailey Road,
Patna – 800 001 (Bihar)

EH666712189IN

2457

The Chief Secretary,
Department Of Power,
Govt. Of Sikkim, Kazi Road,
Gangtok-737101 (Sikkim).

EH666711413IN

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